OVERSTRAND MUNICIPALITY

FINAL

BUDGET REPORT 2023/2024

2023/24 TO 2025/26
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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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

Foreword

MAYOR – DRAFT BUDGET 2023/2024 SPEECH

Speaker,

A The proposed budget for the 2023/24 financial year:

1. The budgeted revenue **excluding** capital grants received, amounts to R1,692 billion.

2. The budgeted operational expenditure amounts to R1,749 billion – this includes non cash items like depreciation.

   Hence an accounting deficit of R57,066m is reflected.

3. The Capital budget amounts to R203,615m– It is to be used for very specific Capital projects

B. Projected Revenue per functional classification, including capital grants are:

Governance and administration	R460,614m
Community and Public Safety	R179,758m
Economic and Environmental services	R21,679m
Trading services	R1,084 billion

Trading services include electricity/energy; water management, waste water management, and waste management.

TOTAL REVENUE (Including capital grants) R1,746 billion

C. Projected Operational Expenditure per functional classification, are:

Governance and administration	R334,374m
Community and Public Safety	R297,756m
Economic & Environmental Services	R211,088m
Trading services	R901,649m
Other	R4,104m
TOTAL OPEX EXPENDITURE	R1,749 billion (with a nett deficit of R3,399m)

A surplus on any trading service is crucial as it is intended and required to generate surplus cash to partly fund capital expenditure such as vehicles and ICT infrastructure. This is to ensure adequate cash backing of reserves and funds.

D. Employee and Councillor related remuneration.

In the budget a provision of R551,04m is made for employee related costs and the remuneration of Councillors. This is 31,51% of the total operating expenditure and is within the National Treasury norm of 25 – 40%.

The proposed increase in the salary budget is 5.4% and notch increases, which average 2% have also been budgeted for in view of the Agreement, thus a 7.4% increase.

Staff vacancies are still frozen and may only be filled following a motivation to the Municipal Manager. No new posts were considered for inclusion in this draft budget.

E. Mr Speaker before I announce the new tariffs on basic services for the next financial year, allow me to reference the cost of rendering services.

With regards to electricity our total expenditure is R606,066m and our income R640,359m which allows for a surplus of R34,294m or a margin of 5.36%, versus the margin of 7,89% for the previous Draft Budget.

In the case of water, our expenditure is R161,098m against an income of R164,563m giving us a surplus margin of 2.11% or R3,465m

Wastewater management provides for a net surplus of 3.25% or R4,142m. This is against an income of R127,423m and an expenditure of R123,281m.

Waste management, Mr Speaker carries with a total income of R104,634m against an expenditure of R104,393m leaving a negligible surplus of 0.23% or R0,241m.

F. Mr Speaker, allow me to now deal with the tariffs for the next financial year.

The following increases are proposed:

1. The Rates increase approved almost a year ago for the current financial period (2022/2023) is 5.9%.
   However, to note that the rate in the rand is downwards adjusted for 2023/2024, as follows:

   Current Business rate (c/R) 0.009940 -26% Discounted Draft rate (c/R) 0.0073680
   Current Residential rate (c/R) 0.006570 -36%Discounted Draft rate (c/R) 0.0042100
   Current Vacant Erven rate (c/R) 0.008990 -30%Discounted Draft rate (c/R) 0.0063150
   Current Farms rate (c/R) 0.001640 -36%Discounted Draft rate (c/R) 0.0010530

Calculations, based on the new valuations, are the basis for the new rate in the rand recommended in the draft budget to Council for consideration. The calculation will entail the following formulae:

i. A rebate of R15 000 on all residential properties will be rewarded.
ii. An additional rebate of R35 000 on improved residential properties will also be awarded.

The adjusted (decreased) cent in the Rand assessment on Urban Residential erven with improvements, will be:

R0,004210 X the property value after rebates = R YYY

MINUS a further 20% rebate of the property rates payable if used for residential purposes only.

The adjusted (decreased) cent in the Rand assessment for bona fide Agricultural land is:

R0,001053 X the property value = R ZZZ

Pensioners Rebates on Property Rates will still be considered, as follows:

- 100% to approved applicant who are older than 60, who's gross monthly household income

may not exceed the amount of two times (2X) of state funded social pensions per month.

- 50% to approved applicant who are older than 60, who's gross monthly household income

may not exceed the amount of four times (4X) of state funded social pensions per month.

- 40% to approved applicant who are older than 60, who's gross monthly household income is more than four times (4X) but less than eight times (8X) of state funded pension per month.

Other Tariffs proposed are as follows:

2. Sewer 6.8% Basic/Fixed 7.5% unit costs (Average 7.21%)
3. Refuse 6.8%
4. Water 6.5% Basic/Fixed 6.8% unit costs (Average 6.65%)
5. Electricity 15% indicative, based on Eskom increases

The average increase of this basket of services excluding Electricity amounts and Property Rates, relate to an average increase between 6.5% and 7.5%. In instances where water consumption exceeds 18kl, the increase might be higher.

6. Sundry tariffs - ranging from 6% to variable deductions or to a cost recovery adjustment. The extended list of tariffs is available.

7. Implemented as part of our pro-poor approach in the current budget, the increased benefit for indigent households will continue in 2023/2024, as 10 kl of free water, and in respect of sewerage, 7 kl free sewerage units.

Comparison between basic charges 2021/22 2022/23 and the increases for 2022/23 2023/24 (Vat excluded)

Electricity	from	R438.66 to R504.46 (15%)
Water	from	R155.62 to R165.74 (6.5%)
Refuse	from	R213.48 to R228 (6.8%)
Sanitation Basic	(1)	(can connect to network) R137.88 to R147.40 (6.8%)
	(2)	(tanker services) R92.91 to R99.32 (6.8%)

Availability charges are needed to ensure that the fixed costs to have a 365 day operational service and networks in place to provide a service to every erf across the Overstrand, at any time that the service is required and at the capacity and place where it is needed.

G. Division of revenue allocation (DORA) grants have been published and are therefore receivable from the National and/or Provincial Governments in total- R351,604m

The contribution is as follows:

NATIONAL

Equitable Share	R157,935m
FMG	R1,550m
EPWP	R3,565m
MIG	R25,565m
INEP (electricity)	R24,380m
Energy efficiency & demand side management	R4,2m
Water infrastructure grant	R5m
TOTAL	R222,195m

PROVINCIAL

Resource funding K9 unit	R 3,345m
Reaction Unit	R 4,065m
Human Settlements Development Grant	R 79,918m
Informal Settlements Upgrading Partnership Grant	R 32,440m
Title Deeds Restoration Grant	R766,000
Construction of Transport Infrastructure	R 400 000
Provincial Library Services Grant	R 8,399m
Thusong services centres grant	R 0
Community Development Workers	R76,000
TOTAL	R129,409m

It is important to note that these amounts consist of both operational and capital budget transfers.

MIG, INEP, Water Infrastructure grants and a portion of the Housing grant are examples of capital grants.

H. CAPITAL BUDGET.

The Overstrand Capital budget ONLY amounts to R203.6m for 2023/2024 The decreased own funding from surplus is due to the limited availability of cash for capital investment for the 2023/2024 capital budget.

The dedicated infrastructure upgrading and/or replacement project for water and sewerage networks had a 3 year lifespan, which came to an end on 30 June 2021, except for a roll-over amount of R54 m which was spend during the previous and current financial year.

Our own funding through new borrowings is anticipated at R50m. Borrowings contribute 46.76% of the funding over the 2023/24 MTREF. Internally generated funds contribute 6.31% and capital grants 46,93%

For 2023/2024 an amount of R138,8m has been appropriated for the development of basic services infrastructure which represents 68.17% of the total capital budget of R203,6m

Wastewater infrastructure has the second highest allocation at R56,3m or 40.54%;

Water management at 18,45% or R25,6m

Waste management represents 0,29% or R0,4m and 40.73% or R56,5m is going towards electricity.

Over the 3-year MTREF, the capital housing grant expenditure relating to housing infrastructure provision amounts to R135,2m.

The top 10 capital projects are:

1. Low Cost Housing Construction Contracts across the Overstrand @ R41,890m
2. Kleinmond WWTW Refurbish Upgrade@R28,5m
3. Electrification of low cost housing areas @ R27,4m
4. Franskraal Kleinbaai Birkenhead-new 66 11kv Substation @ R18,4m
5. Replacement of Overstrand Water Pipes @ R11,5m
6. Upgrade Stormwater Infrastructure-Proteadorp,Mountain view,Ext 6 & Overhills @ R8,2m
7. Upgrade Hermanus Well Fields Phase 2 @ R7,0m
8. New Disinfection Systems at Wastewater Treatment @ R7,0m
9. Upgrade Hawston Sport complex @ R6,5m
10. Hermanus MV LV Upgrade Replacement @ R5,2m

These are only the Top 10 and the budget schedules reflect further capital projects and are open for inspection.

Ends/

Part 1 – Annual Budget

1.1 Mayor's Report

The Executive Mayor delivers her Budget speech with the tabling of the final budget for approval. A copy of the speech is included thereafter.

The Final Integrated Development Plan (IDP) review for 2023/24 will serve at Council meeting of 31 May 2023.

1.2 Council Resolution

The following is the resolution that will be considered for the approval and adoption of the annual budget for 2023/24:

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 2023/24 to 2025/26 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 2023/24;

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 2023/24;

4. that the Municipal Manager be authorised to sign the necessary documents to give effect to the 3rd 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 L & M respectively of the budget report; and

7. that **cognisance be taken** of the 2023/24 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 sustainably, 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 draft reviewed IDP for 2023/24 was tabled in Council on 29 March 2023. The strategic direction remains unchanged, therefore the vision, mission, strategic objectives and the Mayor's 3 C priorities of Communication, Crime Prevention & Law Enforcement and Cost and Ease of doing business with Overstrand will continue to support the implementation of the strategic objectives.

The 3 C's priorities have an overarching linkage with the existing programmes. Funding are allocated in this draft budget for specific projects in this regard, whilst in other instances, the focus on the Cost and Ease of doing business with Overstrand are reflected in the revision of various tariffs relating to before-mentioned, as well as the envisaged promotion of measures/tariff structures already in place, to create awareness in our communities.

The approach for the compilation of the current budget (2022/23 financial period ending 30 June 2023), was to a large extent the continuation of another year, marked by the challenge of the severe economic impact of the worldwide pandemic since the start of 2020 three years ago.

During this public participation process with the draft budget being considered, our communities were provided again with the context and strategy followed since April 2020, immediately after the announcement of the COVID pandemic at the time -

Stringent measures were implemented during those budget processes to ensure minimal increases in tariffs for municipal services approved over the past 3 years with only 4,5% across the board for 2020/21, followed by 4.5% for 2021/22 and increases ranging from 4.9% for water, refuse at 5.9% and sewage service charges at 4,3% for the current financial year (2022/23). Before-mentioned strategy was implemented after careful consideration of our own position, as conscious decisions to contain at least the cost of municipal services for these two budget cycles, in view of the COVID-19 hard lockdown and subsequent devastating effect on our communities, causing many businesses to close doors for months and in some instances permanently closing down, causing job losses and hardship for those who were self-employed at the time. This approach represented the extreme caution and care exercised by the municipality to contribute in alleviating the burden on communities in containing rates- and tariff increases.

The municipality was however confronted since February 2022 with skyrocketing oil prices, which caused petrol and diesel prices to rise drastically over the past year. Before-mentioned context provides the basis for the compilation of the draft MTREF budget for 2023/24, and recommended tariffs included in this report.

The Budget Steering Committee recommended revenue projections for 2023/24 based on tariff increases for the respective basic municipal services ranging from 6,5% to 7.5%. Electricity increase is indicated as 15,1% (more information later on in this report).

The final recommendation for the increase in water tariffs, specifically related to the water

tariff sliding scale applied, was based on the decision of the Budget Steering Committee of the municipality considering comments received in response to the Draft Budget tabled in Council in March 2023. The recommendation of sliding scale increases now represents a less steep increase in the brackets as previously proposed.

A new, discounted rate in the rand in comparison with current rate, will be applicable for the calculation and levying of property rates, which calculations will furthermore be based on the new property valuations in accordance with the new Valuation Roll for implementation from 1 July 2023. These increases are now also recommended to Council in the MTREF Budget Report (2023/24), to Council on 31 May 2023. **To be noted that the continuation of rebates is recommended for the new financial period (2023/24), with the following as example:**

Residential Property:

- Minus: First R15 000 of property value
- Minus: R35 000
- Minus: additional 20% of the levy calculated on such property

The Budget Steering Committee of the municipality considered comments received in response to the 2023/24 Draft Budget and Budget Roadshows held during April 2023. Before-mentioned resulted in the rebated amount for the category, "applicable on the *older than 60, who's gross monthly household income may not exceed the amount of two times (4X) of state funded social pensions per month"* category, recommended to increase from 50% rebate, to 70% rebate, as enhanced support to ratepayers exceeding 60 years with limited income. The

Pensioners Rebate

- 100% to approved applicant who are older than 60, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month.
- **70% to approved applicant who are older than 60, who's gross monthly household income may not exceed the amount of four times (4X) of state funded social pensions per month.**
- 40% to approved applicant who are older than 60, who's gross monthly household income more than four times (4X) but less than eight times (8X) of state funded pension per month.

The National Treasury shared the following guiding perspective with Local Government in December 2022(abbreviated) –

The recovery in economic activity that began in 2021 was driven by a strong rebound in global economic activity, high commodity prices and easing COVID-19 restrictions. The scarring impact of the pandemic on employment and investment decisions will likely weigh on the recovery over the medium term. Investment remains well below pre-pandemic levels.

The economy grew by 1.4 per cent in the first half of 2022 compared with the first half of 2021. Real GDP grew more than expected in the first quarter of 2022, with output returning to pre-pandemic levels. However, a deteriorating global environment, flooding in KwaZulu-Natal and the Eastern Cape, industrial action in the electricity and mining sectors, and prolonged and intense power cuts resulted in a broad-based contraction across most sectors during the second quarter. The third quarter was marked by frequent and prolonged power cuts, which significantly disrupted economic activity.

CPI Inflation estimation for 2022/23 is indicated as 4.9% whilst forecasts for 2023/24 was at 6.9% beginning of March 2023. The latest CPI inflation rate at 7.1% for March, as published on 19 April 2023, subsequent to the tabling of the draft Budget on 29 March 2023.

The economic outlook (provincial government level) indicate the following scenario (abbreviated) -

- *Internationally: Natural disasters, conflict, rising commodity, fuel and food prices*

- *Nationally: Transnet strike, load shedding, inflation, rising interest rates, unemployment, social unrest, crime*
- *Provincially: floods/droughts/fires, improved tourism activity, efficient vaccine roll-out*
- *Locally: Aging infrastructure, municipal financial capacity subdued by weak economy*

South Africa has also been grey-listed in February 2023 by global financial crime watchdog, the Financial Action Task Force (FATF), for not fully complying with international standards related to the prevention of money laundering, terrorist financing and proliferation financing. Before-mentioned can have significant implications for economic growth and global competitiveness, resulting in a negative impact on South African businesses and consumers if not addressed effectively.

Provincial Treasury also issued Treasury Circular No 5 of 2023 in March 2023, regarding budget related matters and the proposed Strategic Integrated Municipal Engagements (SIME) engagements, with the following guidance to municipalities with the finalisation of the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) Budgets -

While the expectation has been that inflation would remain steady, annual headline Consumer Price Inflation (CPI) moved to 7.0 per cent in February 2023, largely driven by sharp hikes in food prices. Some of the most prominent expenditure drivers to be considered as part of a municipality's budget assumptions are as follows:

Provision for indigent households: The constrained fiscal environment, including high levels of food price inflation and rising interest rates, continues to impact heavily on disposable household income. Households are reducing discretionary spend to afford necessities. Some reduction in spending on consumption of trading services should be expected. However, the larger impact on municipal budgets is likely to come from an increase in indigent household applications and municipalities should anticipate this and provide for the cost in their budget.

Increase in fuel prices:
While fuel price inflation has slowed between December 2022 and January 2023, a year-on-year comparison reveals a 13.1 per cent increase from January 2022. Geo-political uncertainty persists (notably the Ukraine/Russian war) which does leave fuel prices susceptible to ongoing fluctuations. That said, the decision to not increase fuel taxes in the national budget provides a measure of relief to consumers. Fuel is a major cost driver for municipalities in general, but additional provision needs to be made for fuel costs associated with alternative power solutions (such as generators). Municipalities are advised to provide for at least the volumes of fuel that have been consumed monthly for additional generator usage since load shedding escalated in December 2022.

Repairs and Maintenance:
It is crucial that municipalities continue to make adequate provision for the routine care and upkeep of assets to prevent breakdowns and service delivery disruptions. Such provision must be in line with the national norm of 8 per cent of the asset value of Property, Plant and Equipment.
Municipalities need to also make additional provision within their operating budget for repairs and maintenance associated with network breakdowns resulting from load shedding (most notably, electricity and water breakdowns). Additional costs associated with the increase in repairs and maintenance efforts include, but are not limited to, a significant increase in overtime; the use of sub-contractors; as well as inventory consumed. Municipalities must ensure that adequate provision is made in the budget for these specific line-items as part of the repairs and maintenance function.

Contracted services:
Due to the technical nature of electrical technology, municipalities are expected to make use of skilled and experienced consultants and service providers to assist with the transition to renewable energy sources.

Security services:

As load shedding intensifies, municipalities are reporting an increase in illicit activities, especially in terms of theft and vandalism affecting municipal assets.

It is against this that the Budget Steering Committee of the municipality considered budget requests during the draft budget process -

Sundry tariffs were reviewed with a strong focus on affordability in the first instance and secondly as *an Overstrand for all,* integral to the Mission statement. Before mentioned resulted in proposed zero increases in some instances and also lowering of tariffs where viable. Minimal instances of proposed increases above inflation relates to the requirement for cost recovery.

Rates and tariff increases (to be discussed later on in this report), are recommended to council for approval (31 May 2023) in accordance with legislative requirements, in finalising the budget for 2023/24.

The draft budget provided for an increase in Electricity tariffs for municipal consumers of 15,1%. Important to note however that the final recommendation to Council for Electricity tariffs for municipal consumers will be based on the percentage increase stipulated in the draft NERSA consultation paper to be published and approved by the National Energy Regulator of South Africa (NERSA) from 1 April annually. The applicable tariffs for municipal consumers are annually implemented from 1 July, as the starting date of the municipal financial year. The draft tariffs application are based on the increase of 15,1% in accordance with the draft guideline letter issued . The final tariffs applicable on Overstrand residents will be aligned to the final approval of the municipal electricity tariffs by NERSA.

In order to present a balanced budget to Council, the respective municipal directorates were requested to cut back on initial expenditure budget requests. Against this backdrop, it is emphasized again that a proviso will remain relevant for the 4th year now, implying that emphasis be placed on responsible spending in view of the uncertainty as mentioned and the further impact of intensified spells of load shedding on the municipality's operations and finances, further drastic price increase of Eskom from 1 July 2023, exorbitant fuel prices, and debt collection performance.

The compilation of the draft budget followed due process over months and are thus at this stage representing the known and planned status.

The mSCOA chart is reviewed on an annual basis by the National Treasury, to address implementation challenges and correct chart related errors and improvements. Towards this end, National Treasury issued a revised A Schedule – mSCOA Version 6.7 (Municipal annual budgets and MTREF & supporting tables) effective from 2023/24, and deployed to compile the 2023/24 MTREF Budget.

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 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 (since this project is not yet formally finalised by the national treasury) 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 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 main challenges experienced during the compilation of the 2023/24 MTREF, many of these already a standing item listed annually, can be summarised as follows:

- Infrastructure capacity not able to serve growing needs, in view of continuous increase in Overstrand's population, and the immediate demand for services versus the Municipality's financial capacity to deliver.
- The subsequent impact of COVID-19 on the financial sustainability of the municipality;

- The major financial risks, uncertainty and constraints facing the municipality due to worsening stages of power cuts which –
  - significantly and directly disrupt economic activity;
  - costs for the use of back-up power (Gensets) and additional costs for distribution network maintenance, upgrades and new infrastructure are key areas; and
  - risk of an adjustments budget to address loss in revenue (downwards adjustment)) and increased expenditure (to avoid unforeseen and unavoidable expenditure);
- The on-going difficulties in the national and local economy;
- Uncertainty with regard to future allocations to local government in view of the deterioration in the public finances due to various spending pressures on the national fiscus;
- Ever aging existing water, roads, sewage and electricity infrastructure;
- Sustainable refuse disposal, increasingly regulated over the past number of years;
- 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 2023/24 MTREF process;
- Maintaining a positive cash flow; and
- Ensuring financial sustainability.

The following budget principles and guidelines directly informed the compilation of the 2023/24 MTREF:

- The 2022/23 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 2023/24 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, as cost drivers. 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.
  - Provision for ward specific projects were replaced with budget provision for caring projects.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2023/24 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2023/24 MTREF

(a) Total Revenue (including capital grants)

R thousand	Budget Year 2022/23	Budget Year 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26			
Revenue	1,611,226	1,730,869	1,817,856	1,939,188	7.43%	5.03%	6.67%
Expenditure	1,608,448	1,742,212	1,843,369	1,917,834	8.32%	5.81%	4.04%
Surplus / (Deficit)	2,778	(11,342)	(25,513)	21,353			
Capital	212,216	209,409	130,325	164,442	-1.32%	-37.77%	26.18%

(b) Total Revenue (excluding capital grants)

R thousand	Budget Year 2022/23	Budget Year 2023/24	Budget Year +2 2024/25	Budget Year +3 2025/26			
Revenue	1,509,017	1,676,577	1,777,621	1,897,966	11.10%	6.03%	6.77%
Expenditure	1,608,448	1,742,212	1,843,369	1,917,834	8.32%	5.81%	4.04%
Surplus / (Deficit)	(99,431)	(65,635)	(65,748)	(19,869)			
Capital	212,216	209,409	130,325	164,442	-1.32%	-37.77%	26.18%

Total revenue (including capital grants) to expenditure (Table 1a) indicates a movement towards a surplus position over the 2023/24 MTREF.

Total revenue (Table 1a) indicates an increase in revenue of 7,43 per cent for the 2023/24 financial year when compared to the 2022/23 Adjustments Budget. For the two outer years, revenue will increase by 5,03 and increase with 6,67 per cent respectively. Revenues in Table 1(a) are as informed by fluctuations in the allocation of the Housing grant (Construction Contracts) between operating (top structures) and capital (infrastructure) in the respective financial years.

Total operating expenditure for the 2023/24 financial year has been appropriated at R1,742bn and translates into a budgeted deficit of R65.6m (excluding capital grants) and a deficit of R11.3m (including capital grants). When compared to the 2022/23 Adjustments Budget, operating expenditure has increased by 8,32 per cent in the 2023/24 budget and increases by 5,81 and 4,04 per cent for each of the respective outer years of the MTREF.

It should be noted that although the 2023/24 operational budget and first indicative year 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 R209.4m for 2023/24 is 1,32 per cent less when compared to the 2022/23 Budget. The dedicated infrastructure upgrading/replacement project for water and sewerage networks had a 3-year lifespan, which came to an end on 30 June 2021. Council however approved funding in subsequent years as well to ensure that pipe replacements remain an ongoing project, although on a less bold basis. The impact of roll over projects for the current financial period also results in a decreased capital budget for 2023/24.

The capital programme decreases to R130.3m and to R164.4m 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 45,5

% of the funding over the 2023/24 MTREF. Internally generated funds contribute 8,6% and capital grants 45.9%. 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 expected that this rate would be below 35% at the end of the 2023/24 MTREF. The repayment of capital and interest (debt services costs) remains within the NT acceptable norm band.

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 conditions 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 74,91% of the total operating revenue mix for 2023/24. For the 2023/24 financial year, revenue from rates and services charges totals R1,256bn and increases to R1,355bn, R1,449bn in the respective financial years of the MTREF.

The following table is a summary of the 2023/24 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue									
Exchange Revenue									
Service charges - Electricity	415,960	443,718	512,750	541,692	528,044	528,044	577,969	638,802	693,798
Service charges - Water	133,037	130,885	142,917	138,138	138,138	138,138	147,269	156,593	166,263
Service charges - Waste Water Management	80,925	86,983	93,177	90,962	90,962	90,962	104,715	111,237	117,912
Service charges - Waste Management	68,256	72,115	76,951	78,850	78,850	78,850	85,430	90,563	95,995
Sale of Goods and Rendering of Services	123,359	86,171	114,179	113,250	116,250	116,250	131,673	112,040	119,146
Agency services	4,376	6,164	6,858	7,858	7,858	7,858	8,319	8,818	9,346
Interest	31	28	24	0	0	0	0	0	0
Interest earned from Receivables	3,869	3,257	3,370	3,136	3,136	3,136	6,400	6,700	7,100
Interest earned from Current and Non Current Assets	48,116	30,476	31,884	24,871	34,671	34,671	41,800	44,600	47,700
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	2,314	2,088	1,650	1,229	1,229	1,229	1,127	1,149	1,173
Rental from Fixed Assets	3,425	4,068	5,042	4,573	4,573	4,573	5,646	5,975	6,290
Licence and permits	698	626	1,002	953	953	953	964	1,016	1,071
Operational Revenue	15,867	12,296	8,528	7,419	7,819	7,819	8,242	8,556	8,867
Non-Exchange Revenue									
Property rates	240,910	263,442	278,154	287,941	287,941	287,941	340,506	357,532	375,408
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	18,211	1,095	35,124	20,344	20,344	20,344	20,421	21,687	23,013
Licences or permits	1,277	1,601	1,778	1,683	1,683	1,683	1,943	2,060	2,184
Transfer and subsidies - Operational	122,921	140,895	151,903	166,184	177,496	177,496	184,953	200,916	213,137
Interest	1,170	987	851	846	846	846	1,300	1,378	1,461
Fuel Levy	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	53	–	–	–	–	–	–	–
Other Gains	3,890	7,545	7,570	8,225	8,225	8,225	7,900	8,000	8,100
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**1,288,611**	**1,294,494**	**1,473,713**	**1,498,153**	**1,509,017**	**1,509,017**	**1,676,577**	**1,777,621**	**1,897,966**

Table 3 Percentage growth in revenue by main revenue source

Description	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework					
R thousand		Budget Year 2023/24		Budget Year +1 2024/25		Budget Year +2 2025/26	
Revenue							
Exchange Revenue							
Service charges - Electricity	528,044	577,969	**9.45%**	638,802	**10.53%**	693,798	**8.61%**
Service charges - Water	138,138	147,269	**6.61%**	156,593	**6.33%**	166,263	**6.18%**
Service charges - Waste Water Management	90,962	104,715	**15.12%**	111,237	**6.23%**	117,912	**6.00%**
Service charges - Waste Management	78,850	85,430	**8.35%**	90,563	**6.01%**	95,995	**6.00%**
Sale of Goods and Rendering of Services	116,250	131,673	**13.27%**	112,040	**-14.91%**	119,146	**6.34%**
Agency services	7,858	8,319	**5.87%**	8,818	**5.99%**	9,346	**5.99%**
Interest	0	0	**0.00%**	0	**0.00%**	0	**0.00%**
Interest earned from Receivables	3,136	6,400	**104.13%**	6,700	**4.69%**	7,100	**5.97%**
Interest earned from Current and Non Current A	34,671	41,800	**20.56%**	44,600	**6.70%**	47,700	**6.95%**
Rent on Land	1,229	1,127	**-8.28%**	1,149	**1.95%**	1,173	**2.09%**
Rental from Fixed Assets	4,573	5,646	**23.45%**	5,975	**5.83%**	6,290	**5.28%**
Licence and permits	953	964	**1.15%**	1,016	**5.40%**	1,071	**5.42%**
Operational Revenue	7,819	8,242	**5.41%**	8,556	**3.80%**	8,867	**3.64%**
Non-Exchange Revenue							
Property rates	287,941	340,506	**18.26%**	357,532	**5.00%**	375,408	**5.00%**
Fines, penalties and forfeits	20,344	20,421	**0.38%**	21,687	**6.20%**	23,013	**6.12%**
Licences or permits	1,683	1,943	**15.45%**	2,060	**6.02%**	2,184	**6.02%**
Transfer and subsidies - Operational	177,496	184,953	**4.20%**	200,916	**8.63%**	213,137	**6.08%**
Interest	846	1,300	**53.66%**	1,378	**6.00%**	1,461	**6.02%**
Other Gains	8,225	7,900	**-3.95%**	8,000	**1.27%**	8,100	**1.25%**
Total Revenue (excluding capital transfers and contributions)	**1,509,017**	**1,676,577**	**11.10%**	**1,777,621**	**6.03%**	**1,897,966**	**6.77%**

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 2022/23 and the subsequent adjustments budget and further reclassifications of revenue categories relating to mSCOA. The determination of proposed revenue for 2023/24 has been based on the current statistics available, limited growth and pending slump in economic activity also partly still due to the impact of the coronavirus, as well as the impact of the downgrade on South Africa's credit rating.

South Africa has also been grey-listed in February 2023 by global financial crime watchdog, the Financial Action Task Force (FATF), for not fully complying with international standards related to the prevention of money laundering, terrorist financing and proliferation financing. Before-mentioned can have significant implications for economic growth and global competitiveness, resulting in a negative impact on South African businesses and consumers if not addressed effectively.

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 R184.9m in the 2023/24 financial year. This increases in the outer years to R200.9m in 2024/25 and R213.1 in 2025/26 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 R302m over the MTREF.
Equitable share increases over the 3-year MTREF period, from the current 2022/23 adjustments budget by 11,3% in terms of the equitable share formula. The NT municipal budget circular release in March 2023 confirm that 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 2023 MTEF period. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**110,994**	**138,372**	**127,977**	**152,183**	**153,762**	**153,762**	**167,902**	**183,668**	**194,726**
Operational Revenue:General Revenue:Equitable Share	106,697	134,322	123,897	141,896	141,896	141,896	157,935	174,790	191,658
Energy Efficiency and Demand-side [Schedule 5B]	–		–	5,000	3,000	3,000	4,200	6,000	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,635	2,500	2,530	2,593	2,593	2,593	3,565	–	–
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,688
Municipal Disaster Grant [Schedule 5B]	112		–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]	–	–	–	1,144	1,144	1,144	652	1,328	1,380
Water Services Infrastructure Grant	–	–	–	–	3,579	3,579	–	–	–
Provincial Government:	**10,691**	**10,371**	**57,967**	**71,715**	**79,365**	**79,365**	**87,519**	**78,710**	**53,329**
Capacity Building	2,898	2,575		–	–	–	–	–	–
Capacity Building and Other	380						–	–	–
Housing	–						766	–	–
Libraries, Archives and Museums	7,287	7,651	6,580	8,258	8,258	8,258	8,399	8,727	9,118
Library Support Grant			2,222						
Thusong Services Centres Grant				150	150	150			
Resource funding for the establish & support of K9 Unit			2,420	2,420	2,420	2,420	3,345	3,772	4,400
Municipal Electricity Masterplan Grant			1,000						
Financial Management Capacity Building Grant			400						
Community Development Workers			76	75	75	75	76	76	76
Municipal Energy Resilience Grant			650						
LG Public Employment Grant			1,300						
Maintenance & Construction of Transport Infrastructure			145	140	140	140	400	450	500
Financial Management Capability Grant					450	450			
Municipal Service Delivery & Capacity Building Grant			244		300	300			
Municipal Intervention Grant					200	200			
Resource funding for the est of Law Enforcement Reaction Unit			6,307	2,958	2,958	2,958	4,065	4,223	4,317
Emergency Municipal Load-shedding relief grant					6,700	6,700			
Human Settlements (Housing - Construction Contracts)	–		36,623	57,714	57,714	57,714	70,468	61,462	34,918
Road Infrastructure - Maintenance	126	145	–	–	–	–	–	–	–
District Municipality:	**–**	**–**	**90**	**–**	**35**	**35**	**–**	**–**	**–**
All Grants	–	–	90	–	35	35	–	–	–
Other Grant Providers:	**–**	**66,268**	**–**	**–**	**400**	**400**	**–**	**–**	**–**
Departmental Agencies and Accounts	–	–	–	–	400	400	–	–	–
Households		66,268	–	–	–	–	–	–	–
Total Operating Transfers and Grants	**121,685**	**215,011**	**186,034**	**223,898**	**233,562**	**233,562**	**255,421**	**262,378**	**248,055**

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. In order to determine the tariffs which must be charged for the supply of the four major services namely electricity, refuse removal, sanitation and water, the municipality shall use service and expenditure classifications and cost elements and identify all the costs associated with the service concerned.

It must be acknowledged that the whole of the Overstrand municipal area can to a large extent be regarded as a holiday destination with many holiday homeowners as well as still a substantial number of vacant erven with no improvements on. A metro municipality (city) with large industries and a vastly different and much larger customer base, and a municipality as Overstrand cannot be compared.

Taking into consideration that the basic charge is applicable on vacant erven as well and, this charge should represent the fixed costs portion of the service, the consumption charges thus reflect the price per unit consumed.

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

2023/24 MTREF. Municipalities should justify increases in excess of the 5,3 per cent projected inflation target as indicated in Municipal Budget Circular 123. Excessive increases are by nature fundamentally likely to be counterproductive, which could result in possible higher levels of non-payment.

However, subsequent to the release of the budget circular and inflation forecasts, the release of the February consumer inflation (CPI) in March 2023 indicated that 7% was reached. The estimated inflation for the current financial period (2022/23) is now indicated in the circular at 6,9% exceeding the upper limit of the Reserve Bank's target range of 3% to 6%. This is largely due to skyrocketing oil prices, which caused petrol and diesel prices to rising drastically over the past year. With this in mind, the increases from 1 July 2022 was approved at 4.9% for water, refuse at 5.9% and sewage service charges at 4,3%.

Taking before-mentioned into account, the increases for the 2023/24 budget is 6,65% for water (consumption up to 18 kl), refuse at 6,8% and sewage service charges at an average of 7,21%. In order to address the drastic increases in costs for the water services and to preserve water resources as a scarce commodity, the 3rd and 4th step of the sliding scale for water are consolidated in one step, at the cost of the 4th step. **This will relate to a steeper increase for water consumption in excess of 18 kl.**

The percentage increase of Eskom bulk tariffs charged to municipalities in the NERSA media statement released on 16 March 2023 are now indicated as 18,49% in this report, based on the tariff increase for Eskom customers, as approved by NERSA. The indicative overall tariff increases for municipal electricity tariffs for municipal consumers applicable from 1 July 2023 for the electricity basket are now 15.10%. The publication of the NERSA guideline consultation paper for Local Government is still awaited at the time of finalising this report. Any changes to the recommended increases based on forthcoming NERSA guidelines will be effected accordingly.

The South African Local Government Association (SALGA) recently acknowledged the challenges faced by the country due to load shedding as a result of failing generation infrastructure and lack of maintenance to Eskom's generation fleet. This relates to the following -

"During load shedding municipalities are experiencing a range of negative impacts such as:

• Increased theft of infrastructure such as cables

•Increased frequency of vandalism of infrastructure (such as transformers etc.)

• Damage to electricity distribution networks, especially substations, due to excessive switching.

• Cable fault increases due to high loads after restoring the supply of electricity - Approximately R150 000 to R250 000/day of load shedding.

• Medium voltage switchgear failure - Approximately R50 000 to R 150 000/day of load shedding.

• Impact on WWTW and water purification plants.

➢ The huge financial implications of utilising back-up power for wastewater treatment works.

• Loss of sales revenue

➢Cities incur a loss of income due to unserved energy whereby the overall average direct loss ranges from between R3 million to R6million per day of load shedding.

• Overtime budgets are abnormally high

➢ Switching operators and control officers who are performing network switching operations and restoring supply after equipment damage or theft & Vandalism incidents are costing between R60 000 to R80 000 per day of load shedding."

Furthermore, the loss of income from unserved energy due to load shedding and the iimpact of load shedding on WWTW facilities and water purification plants, costs for the use of back-up power (Gensets) and additional costs for distribution network maintenance, upgrades and new infrastructure are key areas. Before-mentioned must be continuously monitored, to reduce risk where there is an indication that the budget must be adjusted if there is material under-collection of revenue, or unforeseen and unavoidable expenditure. With the current mid-year review

process, the adjustments budget at the end of January 2023 included reduced Electricity Revenue of R13,6m for the six-month period, as well as increased budget for fuel costs (generators).

The following table sets out the costing of services. The portion of the Equitable Share equal to the subsidies 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 2021/2022	Original Budget 2022/23	Draft Budget 2023/2024	Final Budget 2023/2024	
Service : ELECTRICITY					
TOTAL EXPENDITURE	505,140,622	543,769,630	606,066,038	595,046,835	
TOTAL INCOME	-538,843,532	-578,502,339	-640,359,051	-625,655,957	
(SURPLUS)/DEFICIT	-33,702,910	-34,732,709	-34,293,013	-30,609,122	
	6.25%	6.00%	5.36%	4.89%	***
Service : WATER					
TOTAL EXPENDITURE	144,040,386	148,858,064	161,098,070	165,465,230	
TOTAL INCOME	-147,445,938	-154,432,770	-164,563,559	-164,563,559	
(SURPLUS)/DEFICIT	-3,405,553	-5,574,706	-3,465,489	901,671	
	2.31%	3.61%	2.11%	-0.55%	***
Service : WASTE WATER MANAGEMENT					
TOTAL EXPENDITURE	99,523,480	106,907,803	123,281,489	123,799,890	
TOTAL INCOME	-106,856,118	-112,181,355	-127,423,360	-127,423,360	
(SURPLUS)/DEFICIT	-7,332,638	-5,273,552	-4,141,871	-3,623,470	
	6.86%	4.70%	3.25%	2.84%	***
Service : WASTE MANAGEMENT					
TOTAL EXPENDITURE	94,017,578	97,766,118	104,393,528	104,393,528	
TOTAL INCOME	-94,144,886	-96,834,597	-104,634,185	-104,634,185	
(SURPLUS)/DEFICIT	-127,308	931,521	-240,657	-240,657	
	0.14%	-0.96%	0.23%	0.23%	

***Both Electricity Revenue & Expenditure was reduced due to the current energy crisis and the effect of Stage 6 loadshedding on economic growth, since the most recent data for the past 2 months (March, April 2023) are available since the tabling of the 2023/24 Draft Budget. The effect of regular stage 6 occurence caused the downward adjustment of the electricity revenue, resulting in a lesser performance of the Electricity Service, with an anticipalted surplus/deficit of only 4,89% now.

***The shift in the surplus/deficit position of Water & Wastewater Management Expenditure is because of an essential project for emergency generators to mitigate the severe effects of electricity load shedding on this services. The funding source for the expenditure will be amended to grant funding once we receive an outcome of the roll-over application to NT & PT.

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 for water treatment and other needs, fuel etc. The current challenge facing the Municipality quite drastically, is to manage 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 municipality obtained permission from the Minister for Local Government, on recommendation of Council, during the COVID pandemic in 2020, for the extension of the Valuation Roll for a period of two years. The General Valuation roll for the financial years 2023/24 - 2027/28 has thus been published in February 2023 by the municipality, and property owners had until 3 April 2023 to object. The Valuation Roll is the official record of the value of all rateable properties. The last general valuation was effective from July 2016 and it was found that property values increased significantly since then to bring it in line with present market values. Property owners may have been shocked at these significant increases and are rightly so, concerned about how this will affect their municipal accounts. **However, to note that the rate in the rand is adjusted downwards and table 6 sets out the categories of rateable properties for purposes of levying rates and the proposed rates for the 2023/24 financial year, to increase from 1 July 2023**. **Calculations, based on the new valuations, are the basis for the new rate in the rand recommended in the draft budget to Council for consideration.**

Table 6 Comparison of proposed rates to be levied for the 2023/24 financial year

RATES TARIFFS

Tariff Code	Detail	2023/2024		2022/2023		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
		R	R	R	R	
RATES	YEAR OF GENERAL VALUATION: 02 JULY 2022					
RATE1*	Commercial Land with Improvements	0.007368	0.007368	0.00994	0.00994	-26%
RATE2*	Residential Land with Improvements	0.004210	0.004210	0.00657	0.00657	-36%
	** 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	0.000000	0.000000	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)	0.001053	0.001053	0.00164	0.00164	-36%
RATE8	Undeveloped erven	0.006315	0.006315	0.00899	0.00899	-30%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0.000423	0.000423	0.000660	0.000660	-36%
RAT12	KSRA (Kleinmond)	0.000333	0.000333	0.000520	0.000520	-36%
RAT13	OVSRA (Onrus-Vermont)	0.000231	0.000231	0.000360	0.000360	-36%
PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES						

The following stipulations in the Property Rates Policy are also highlighted:

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: 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 are older than 60, 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 70% 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

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. The second infrastructure levy (Table 7 below), implemented in the 2018/19 financial year, relates to a loan for water & wastewater infrastructure networks, raised over a period of three years.

Tariff increases as from 1 July 2023 are indicated in the list of tariffs in Annexure C. The increase to **10 kℓ** free water per 30-day period was implemented from 1 July 2022. Free water has since 2014 only been granted to registered indigents, in accordance with the annual NT budget circulars released, emphasising that it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. 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 up to date. The increases in

the 0 – 6 kℓ category for all other residential consumers, in this budget will be the same as the general 6.65% increase for water consumption tariffs, for consumption up to 18kl.

The municipality had to revise the budgetary provision for in the current financial year (2022/23) due to the continued drastic escalation of prices internationally. This, together with preservation of water as a scarce commodity, consolidation of the 3rd and 4th step of the sliding scale for water in one step, at the cost of the 4th step are implemented. **This will relate to a steeper increase for water consumption in excess of 18 kl.**

A summary of the proposed tariffs for households (residential) are as follows:

Table 7 Comparison between current water charges and increases (Domestic)

WATER TARIFFS (ROUNDING APPLICABLE)						1.068
Tariff Code	Detail	2023/2024		2022/2023		1.068
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.068
W1	BASIC CHARGE					
W1A1	Basic Monthly Charge per erf/unit per month	165.74	190.60	155.62	178.96	6.50%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	-165.74	-190.60	-155.62	-178.96	6.50%
W1A3	Infrastructure					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	15.45	17.77	15.45	17.77	0.00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month (No 2 end date 30 June 2029)	8.41	9.67	8.41	9.67	0.00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households (No 2 end date 30 June 2029)	-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	6.81	7.83	6.38	7.34	6.74%
W1B2	7 - 18 kl per kl	13.97	16.07	13.08	15.04	6.80%
W1B3	19 - 30 kl per kl	Consolidated into 19 - 45 kl		21.22	24.40	N/A
W1B4	31 - 45 kl per kl	Consolidated into 19 - 45 kl		32.68	37.58	N/A
W1B4	19 - 45 kl per kl	29.28	33.67	New	New	
W1B5	46 - 60 kl per kl	58.55	67.33	42.43	48.79	37.99%
W1B6	>60kl per kl	78.08	89.79	56.58	65.07	38.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1B7	0 - 6 kl per kl	6.81	7.83	6.38	7.34	6.74%
W1B8	7 - 18 kl per kl	18.16	20.89	17.00	19.55	6.80%
W1B9	19 - 30 kl per kl	Consolidated into 19 - 45 kl		27.59	31.73	N/A
W1B10	31 - 45 kl per kl	Consolidated into 19 - 45 kl		42.48	48.85	N/A
W1B10	19 - 45 kl per kl	38.06	43.77	New	New	
W1B11	46 - 60 kl per kl	76.12	87.53	55.16	63.43	37.99%
W1B12	>60kl per kl	101.50	116.73	73.55	84.59	38.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1B13	0 - 6 kl per kl	6.81	7.83	6.38	7.34	6.74%
W1B14	7 - 18 kl per kl	22.35	25.70	20.93	24.07	6.80%
W1B15	19 - 30 kl per kl	Consolidated into 19 - 45 kl		33.95	39.04	N/A
W1B16	31 - 45 kl per kl	Consolidated into 19 - 45 kl		52.28	60.12	N/A
W1B16	19 - 45 kl per kl	58.55	67.33	New	New	
W1B17	46 - 60 kl per kl	93.68	107.73	67.89	78.07	37.99%
W1B18	>60kl per kl	124.93	143.67	90.53	104.11	38.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1B19	0 - 6 kl per kl	6.81	7.83	6.38	7.34	6.74%
W1B20	7 - 18 kl per kl	27.94	32.13	26.16	30.08	6.80%
W1B21	19 - 30 kl per kl	Consolidated into 19 - 45 kl		42.44	48.81	N/A
W1B22	31 - 45 kl per kl	Consolidated into 19 - 45 kl		65.35	75.15	N/A
W1B22	19 - 45 kl per kl	58.55	67.33	New	New	
W1B23	46 - 60 kl per kl	117.10	134.67	84.86	97.59	37.99%
W1B24	>60kl per kl	156.16	179.58	113.16	130.13	38.00%

1.4.3 Sale of Electricity and Impact of Tariff Increases

The percentage increase of Eskom bulk tariffs charged to municipalities in the NERSA media statement released on 16 March 2023 are now indicated as 18,49% in this report, based on the tariff increase for Eskom customers, as approved by NERSA. The indicative overall tariff increases for municipal electricity tariffs for municipal consumers applicable from 1 July 2023 for the electricity basket are now 15.10% on electricity. The publication of the NERSA guideline consultation paper for Local Government is still awaited at the time of finalising this report. Any changes to the recommended increases based on forthcoming NERSA guidelines will be effected accordingly. The municipality must submit the electricity tariffs application, to ensure that NERSA considers and approves the application on time for implementation on 1 July 2023.The respective brackets of the Inclining Block Tariffs (0-350 kWh, 351-600kWh, and >600kWh), are thus now stated at 15.10% as

already referred to in this report. The recommendation of tariffs, for final approval by Council on 31 May 2023 must be in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) of tariffs and charges for the budget year 2023/24.

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)

ELECTRICITY TARIFFS (ROUNDING APPLICABLE) (AFTER NERSA approval)

Tariff Code	Detail		2023/2024		2022/2023		1.1510 1.1510 1.06 1.1510
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
EF	**FIXED CHARGES**						
EF1	Infrastructure Charge per Meter per month (No 1 end date 30 June 2026)	R	16.65	19.15	16.65	19.15	0.00%
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	504.90	580.64	438.66	504.46	15.10%
	kWH Unit cost						
E1A2	IBT BLOCK 1 0 - 350 kWh	c	193.72	222.78	168.31	193.56	15.10%
E1A3	IBT BLOCK 2 351 - 600 kWh	c	284.52	327.20	247.19	284.27	15.10%
E1A4	IBT BLOCK 3 > 600 kWh	c	349.57	402.01	303.71	349.27	15.10%
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**						
E1B1	Basic Monthly charge per meter	R	504.90	580.64	438.66	504.46	15.10%
	kWH Unit cost						
E1B2	IBT BLOCK 1 0 - 350 kWh	c	178.95	205.79	155.47	178.79	15.10%
E1B3	IBT BLOCK 2 351 - 600 kWh	c	268.11	308.33	232.94	267.88	15.10%
E1B4	IBT BLOCK 3 > 600 kWh	c	336.02	386.42	291.94	335.73	15.10%

The inclining block tariff for electricity, as previously proposed by NERSA is still applicable. Inclining block tariffs for the electricity consumption tariffs will be phased out in future, in accordance with the direction of NERSA. The reduced tariffs for prepaid meters, compared to conventional meters, will continue as in the past.

A basic charge for electricity is part of the electricity tariff structure, since the costs of service rendering for this service also have a large component representing overheads/fixed costs. The basic charge must be associated with the fixed costs to have electricity services available to the community, inclusive of capital costs for expansion and replacement of electricity infrastructure. All other costs (maintenance, operational requirements) related to daily network availability on a 24 hours basis and service rendering from the Eskom intake points, relate to Fixed Costs. Service rendering with regard to Electricity provision is a high risk service with immediate and costly consequences.

A major effort has been made to contain the increase in basic charges, and with that, this service will have only a 4.89% surplus.

The full set proposed tariffs are included in Annexure C.

1.4.4 Sanitation and Impact of Tariff Increases

A average tariff increase of 7,21% for sanitation (basic & consumption) is proposed from 1 July 2023.

With the previous budget (2022/23) an intensified effort to contain the costs of this service for the consumer, resulted in a 4,3% increase from 1 July 2023. However in order to render a sustainable service, the recommendation of 7,21% for 2023/24 will generate a minor surplus of 2,84%. The tariffs for this service will thus have to be increased at a higher rate for the next MTREF budget (2023/24).

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 **to an increased benefit of 7 kℓ (70% of 10 kℓ)** was approved and implemented on 1 July 2022 for registered indigents.

The following table compares the current and proposed tariffs:

Table 9 Comparison between current sanitation charges and increases (Domestic)

SEWER TARIFFS (ROUNDING APPLICABLE)						1.075
Tariff Code	Detail	2023/2024		2022/2023		1.068
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.060
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.	16.69	19.19	15.53	17.86	7.47%
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.	148.22	170.45	137.88	158.56	7.50%
SE7A3	Call out fee for Tank Service request but no service due to another defect/no acces to tank	677.42	779.03	634.29	729.43	6.80%
SE7A5	Double the basic charge levied where networks are available but client is not connected	294.51	338.69	275.76	317.12	6.80%
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS					
SE7A4	0 - 7 kl - **subsidised**	-16.69	-19.19	-15.53	-17.86	7.47%
SE7A5	8 - 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	-16.69	-19.19	-15.53	-17.86	7.47%
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	16.69	19.19	15.53	17.86	7.47%
SE7B2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	677.42	779.03	634.29	729.43	6.80%
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**					
SE7C1	per kl (based on 70% of water usage) per unit per month.	16.69	19.19	15.53	17.86	7.47%
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	16.69	19.19	15.53	17.86	7.47%
SE7D2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	677.42	779.03	634.29	729.43	6.80%
SE7E	**CONSUMPTION - DEPARTMENTAL**					
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	16.69	19.19	15.53	17.86	7.47%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	147.40	169.51	137.88	158.57	6.90%
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	-147.40	-169.51	-137.88	-158.57	6.90%
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per	99.32	114.22	92.91	106.85	6.90%
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	147.39	169.50	137.88	158.56	6.90%
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	99.32	114.22	92.91	106.85	6.90%
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	99.32	114.22	92.91	106.85	6.90%
SE8F	**Infrastructure**					
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	9.60	11.04	9.60	11.04	0.00%
SE8F2	Fixed Infrastructure Basic Charge per erf/unit per month (No 2 end date 30 June 2029)	3.43	3.94	3.43	3.94	0.00%
SE8F3	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households (No 2 end date 30 June 2029)	-3.43	-3.94	-3.43	-3.94	0.00%

The full proposed tariffs are included in Annexure C.

1.4.5 Waste Removal and Impact of Tariff Increases

A recommended tariff increase of at least 6,8% is proposed for 2023/24, in view of the nature of cost drivers for rendering the municipal waste removal service in a heavily regulated environment. Cell 4 of the Overberg District Municipality operates since 1 April 2019, this cell is still operational. The new Hermanus Waste Management Facility became operational during 2022/23. 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. Revision of the solid waste strategy to ensure that this service can be rendered in a sustainable manner is ongoing.

The following table compares current and proposed amounts payable from 1 July 2023:

Table 10 Comparison between current waste removal fees and increases (Domestic)

REFUSE (SOLID WASTE) TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2023/2024		2022/2023		1.068
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.060
		R	R	R	R	
	DOMESTIC WASTE					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (**R/Month**)	228.00	262.20	213.48	245.50	6.80%
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)**	-228.00	-262.20	-213.48	-245.50	6.80%

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.

MONTHLY BASKET OF TARIFFS - SINGLE RESIDENTIAL 2022/2023 and 2023/2024

Residential				Year	Year	Increase/Decrease	
High Consumption with prepaid elect meter				2022/2023	2023/2024	Amount	%
	Valuation		R3,500,000				
Sewer	**SE7A1+SE8A**			355.30	381.06	25.76	7.25
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	**1X Per Week**			213.48	228.00	14.52	6.80
Water		20 kl		393.30	432.80	39.50	10.04
SUB TOTAL				**1,015.62**	**1,095.40**	**79.78**	**7.85**
VAT			15%	152.34	164.31	11.97	7.85
TOTAL				1,167.97	1,259.71	91.74	7.85
SRA Rate as might be applicable to be added							

Medium Consumption with prepaid elect meter				2022/2023	2023/2024	Amount	%
	Valuation		R2,500,000				
Sewer	**SE7A1+SE8A**			300.95	322.65	21.70	7.21
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	**1X Per Week**			213.48	228.00	14.52	6.80
Water		15 kl		311.62	332.33	20.71	6.65
SUB TOTAL				**879.59**	**936.52**	**56.93**	**6.47**
VAT			15%	131.94	140.48	8.54	6.47
TOTAL				1,011.53	1,076.99	65.46	6.47
SRA Rate as might be applicable to be added							

Low Consumption with prepaid elect meter				2022/2023	2023/2024	Amount	%
	Valuation		R1,000,000				
Sewer	**SE7A1+SE8A**			300.95	322.65	21.70	7.21
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	**1X Per Week**			213.48	228.00	14.52	6.80
Water		15 kl		311.62	332.33	20.71	6.65
SUB TOTAL				**879.59**	**936.52**	**56.93**	**6.47**
VAT			15%	131.94	140.48	8.54	6.47
TOTAL				1,011.53	1,076.99	65.46	6.47
SRA Rate as might be applicable to be added							
Life-Line Consumption (ONE PART) (Indigent)				2022/2023	2023/2024	Amount	%
	Valuation		R50,000				
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		8 kl		0.00	0.00	0.00	0.00
SUB TOTAL				**41.70**	**41.70**	**0.00**	**0.00**
VAT			15%	6.26	6.26	0.00	0.00
TOTAL				47.96	47.96	0.00	0.00
SRA Rate as might be applicable to be added							

All proposed basket of tariffs is listed in Annexure C.

Table 11 MBRR Table SA14 – Household bills

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	247.14	258.27	268.67	284.70	284.70	284.70	(35.9%)	182.43	193.38	204.98
Electricity: Basic levy	335.34	356.20	408.17	438.66	438.66	438.66	15.1%	504.90	535.19	567.30
Electricity: Consumption	1,753.87	1,862.96	2,134.79	2,294.26	2,294.26	2,294.26	15.1%	2,640.68	3,036.78	3,492.29
Water: Basic levy	136.50	142.64	148.35	155.62	155.62	155.62	6.5%	165.74	175.68	186.22
Water: Consumption	400.93	419.04	436.00	457.15	457.15	457.15	22.5%	559.86	593.45	629.06
Sanitation	409.35	427.84	444.89	464.01	464.01	464.01	7.3%	497.89	527.76	559.43
Refuse removal	185.49	193.84	201.59	213.48	213.48	213.48	6.8%	228.00	241.68	256.18
Other	53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total	**3,522.16**	**3,714.33**	**4,096.00**	**4,361.42**	**4,361.42**	**4,361.42**	**10.8%**	**4,833.04**	**5,357.46**	**5,949.00**
VAT on Services	491.25	518.41	574.07	610.42	610.42	610.42	15.9%	707.30	749.25	793.73
Total large household bill:	**4,013.41**	**4,232.74**	**4,670.07**	**4,971.84**	**4,971.84**	**4,971.84**	**11.4%**	**5,540.34**	**6,106.71**	**6,742.73**
% increase/-decrease		**5.5%**	**10.3%**	**6.5%**	**–**	**–**		**11.4%**	**10.2%**	**10.4%**
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	171.10	178.80	186.00	197.10	197.10	197.10	(35.9%)	126.30	133.88	141.91
Electricity: Basic levy	335.34	356.20	408.17	438.66	438.66	438.66	15.1%	504.90	535.19	567.30
Electricity: Consumption	683.08	725.57	831.44	893.56	893.56	893.56	15.1%	1,028.49	1,182.76	1,360.18
Water: Basic levy	136.50	142.64	148.35	155.62	155.62	155.62	6.5%	165.74	175.68	186.22
Water: Consumption	303.75	317.47	330.17	343.78	343.78	343.78	20.3%	413.46	438.27	464.56
Sanitation	361.40	377.72	392.78	409.66	409.66	409.66	7.3%	439.48	465.85	493.80
Refuse removal	185.49	193.84	201.59	213.48	213.48	213.48	6.8%	228.00	241.68	256.18
Other	53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total	**2,230.20**	**2,345.78**	**2,552.04**	**2,705.40**	**2,705.40**	**2,705.40**	**9.4%**	**2,959.91**	**3,226.85**	**3,523.69**
VAT on Services	308.87	325.05	354.91	376.25	376.25	376.25	14.5%	430.74	456.11	482.99
Total small household bill:	**2,539.07**	**2,670.83**	**2,906.95**	**3,081.65**	**3,081.65**	**3,081.65**	**10.0%**	**3,390.65**	**3,682.96**	**4,006.68**
% increase/-decrease		**5.2%**	**8.8%**	**6.0%**	**–**	**–**		**10.0%**	**8.6%**	**8.8%**
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	95.06	99.33	103.34	109.50	109.50	109.50	(35.9%)	70.17	74.38	78.84
Electricity: Basic levy	335.34	356.20	408.17	438.66	438.66	438.66	15.1%	504.90	535.19	567.30
Electricity: Consumption	415.98	441.84	506.31	544.15	544.15	544.15	15.1%	626.33	718.70	761.82
Water: Basic levy	136.50	142.64	148.35	155.62	155.62	155.62	6.5%	165.74	175.68	186.22
Water: Consumption	210.70	220.22	229.02	238.42	238.42	238.42	12.0%	267.06	283.08	300.00
Sanitation	313.45	327.60	340.66	355.99	355.99	355.99	7.0%	381.06	403.92	428.16
Refuse removal	185.49	193.84	201.59	213.48	213.48	213.48	6.8%	228.00	241.68	256.18
Other	(884.44)	(935.13)	(1,016.56)	(1,154.19)	(1,154.19)	(1,154.19)	15.4%	(1,332.29)	(1,412.22)	(1,496.96)
sub-total	**808.08**	**846.54**	**920.88**	**901.63**	**901.63**	**901.63**	**1.0%**	**910.97**	**1,020.41**	**1,081.56**
VAT on Services	106.95	112.08	122.63	114.69	114.69	114.69	14.6%	131.47	139.36	147.72
Total small household bill:	**915.03**	**958.62**	**1,043.51**	**1,016.32**	**1,016.32**	**1,016.32**	**2.6%**	**1,042.44**	**1,159.77**	**1,229.28**
% increase/-decrease		**4.8%**	**8.9%**	**(2.6%)**	**–**	**–**		**2.6%**	**11.3%**	**6.0%**

Please Note: Infrastructure Levy 2 – is subsidised for Indigent Households

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2023/24 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 2023/24 budget and MTREF (classified per main type of operating expenditure):

Table 12 Summary of operating expenditure by functional classification item

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure										
Employee related costs	380,774	436,214	452,651	504,478	505,935	505,935	329,500	537,911	549,447	577,299
Remuneration of councillors	11,282	11,219	11,538	12,335	12,335	12,335	7,986	12,514	13,014	13,540
Bulk purchases - electricity	278,548	298,272	351,600	384,161	371,533	371,533	233,913	429,805	484,562	533,019
Inventory consumed	42,302	45,053	52,658	52,137	63,584	63,584	38,049	62,499	68,235	66,340
Debt impairment	23,434	7,579	28,248	13,564	19,617	19,617	13,078	19,414	19,608	19,804
Depreciation and amortisation	134,574	140,116	147,004	146,596	146,596	146,596	97,730	149,154	151,672	154,226
Interest	46,570	48,805	47,584	48,056	48,056	48,056	25,816	49,658	51,817	49,865
Contracted services	178,363	208,907	237,081	269,929	270,967	270,967	158,807	300,624	323,452	341,534
Transfers and subsidies	560	8,710	12,813	13,057	14,786	14,786	9,764	16,380	17,143	17,944
Irrecoverable debts written off	–	4,559	5,258	–	0	0	–	–	–	–
Operational costs	93,037	112,218	118,193	150,658	155,038	155,038	97,282	164,252	164,418	144,263
Losses on disposal of Assets	1,369	–	30,979	–	–	–	–	–	–	–
Other Losses	270	159	192	–	–	–	–	–	–	–
Total Expenditure	**1,191,084**	**1,321,810**	**1,495,800**	**1,594,971**	**1,608,448**	**1,608,448**	**1,011,925**	**1,742,212**	**1,843,369**	**1,917,834**

The budgeted allocation for employee related costs and remuneration of councillors for the 2023/24 financial year totals R550,4m which equals 31,6 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 R26,3m 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 2021 to 30 June 2024 was signed in 2021 and must be implemented by all municipalities on a national level.

The proposed increase in the salary budget is 5,4%, and notch increases, which average 2% have also been budgeted for in view of the SALGBC agreement 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 2023/24. 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.

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).

On 02 June 2022, the Minister of Cooperative Governance and Traditional Affairs published the upper limits notice for the salaries, allowances and benefits of councillors in Government Gazette No 46470, with increases applicable with effect from 1 July 2021. An increase in remuneration of

councillors has been factored into the 2023/24 budget, providing for 5,4%, in the absence of specific indication at the time of the tabling of the Draft Budget.

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 R149,1m for the 2023/24 financial year and equates to 8,56 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 2,85 per cent of operating expenditure. The gearing ratio of borrowing to revenue is expected to below 35% for 2023/24, which is below the outer proposed limit of National Treasury.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The approval by NERSA for Eskom tariff increases has been published and the NERSA The publication of the Draft Guideline for municipalities is awaited. NERSA published a media release on 16 March 2023, advising of an increase of 18,49% for bulk purchases. The increase indicated in this budget report now reflects the same price increase from 1 July 2023, which percentage will be adjusted in accordance with the final guideline when published.

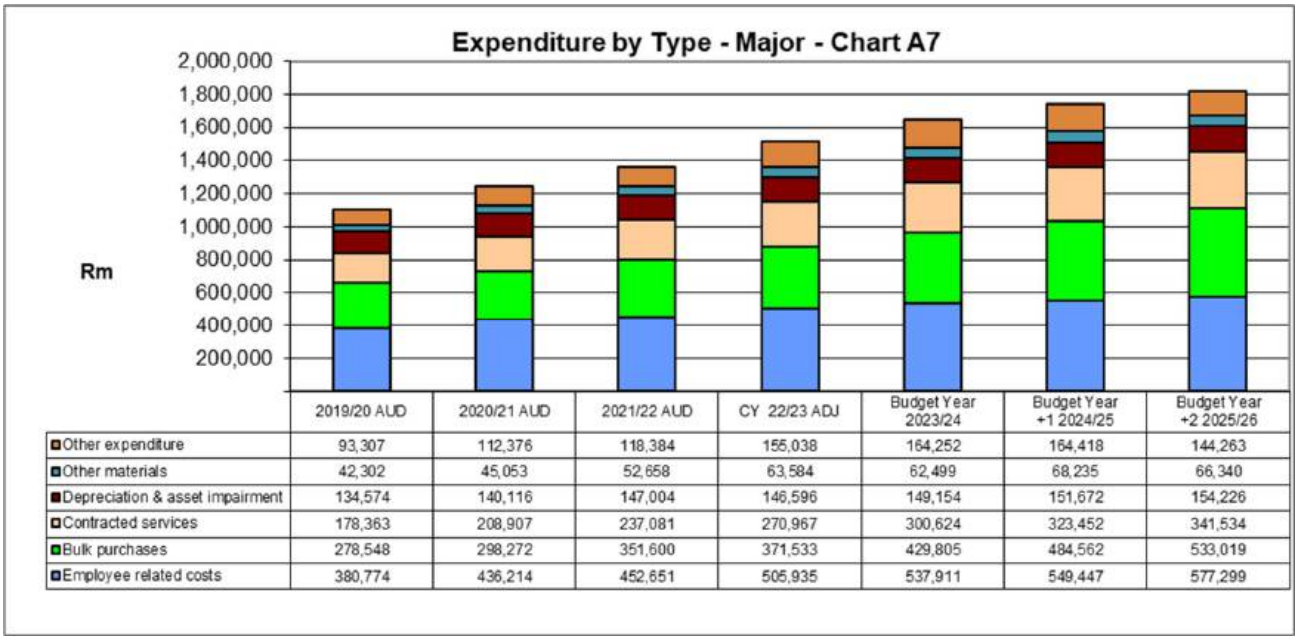
Other materials, now classified as Inventory in mSCOA, comprise amongst others the purchase of materials for maintenance, cleaning materials, fuel, printing and stationery etc. In previous financial years the expenditure on top structures relating to Housing Projects funded through the Human Settlement Grant (Construction Contracts) 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 2023/24 MTREF this group of expenditure was critically evaluated and operational efficiencies are being enforced, a process that will be continued with. In the 2023/24 financial year, this group of expenditure totals R300,6m. Further details relating to contracted services can be seen in Table 62 MBRR SA1.

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. 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 2023/24 financial year.



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other expenditure	93,307	112,376	118,384	155,038	164,252	164,418	144,263
Other materials	42,302	45,053	52,658	63,584	62,499	68,235	66,340
Depreciation & asset impairment	134,574	140,116	147,004	146,596	149,154	151,672	154,226
Contracted services	178,363	208,907	237,081	270,967	300,624	323,452	341,534
Bulk purchases	278,548	298,272	351,600	371,533	429,805	484,562	533,019
Employee related costs	380,774	436,214	452,651	505,935	537,911	549,447	577,299

Figure 1 Main operational expenditure categories for the 2023/24 financial year

1.5.1 Priority given to repairs and maintenance

Alignment to this priority has been given to preserving and maintaining the Municipality's current infrastructure, the 2023/24 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

Description R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and Maintenance by Expenditure Item										
Employee related costs	96,517	101,119	113,771	125,413	122,867	122,867	77,914	132,398	139,548	147,083
Inventory Consumed (Project Maintenance)	18,430	19,462	22,089	25,392	24,629	24,629	16,072	25,845	29,069	25,008
Contracted Services	59,184	80,996	99,098	104,388	108,639	108,639	57,479	120,575	131,083	138,611
Other Expenditure	15,684	9,941	10,428	12,751	14,471	14,471	10,919	14,477	15,139	15,858
Total Repairs and Maintenance Expenditure	189,815	211,518	245,386	267,944	270,606	270,606	162,385	293,296	314,839	326,561

For 2023/24 MTREF, operational repairs and maintenance remain a strategic imperative owing to the aging of the Municipality's infrastructure. In relation to the total operating expenditure, repairs and maintenance comprises on average 16.98 per cent of the budget over the respective financial years of the MTREF.

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**134,766**	**140,742**	**141,079**	**161,349**	**145,663**	**145,663**	**168,080**	**179,101**	**183,172**
Roads Infrastructure	65,691	67,439	64,340	72,275	59,025	59,025	75,266	79,593	84,168
Roads	61,812	64,190	64,340	72,275	59,025	59,025	75,266	79,593	84,168
Road Structures	3,879	3,249	–	–	–	–	–	–	–
Storm water Infrastructure	4,749	5,584	6,870	7,335	6,625	6,625	6,469	6,836	7,224
Drainage Collection	2,558	2,515	–	–	–	–	–	–	–
Storm water Conveyance	2,192	3,069	6,870	7,335	6,625	6,625	6,469	6,836	7,224
Electrical Infrastructure	36,812	31,045	30,721	39,232	36,865	36,865	41,404	45,107	41,533
Power Plants	383	436	–	–	–	–	–	–	–
HV Transmission Conductors	–	25	–	–	–	–	–	–	–
MV Networks	33,018	28,149	–	–	–	–	–	–	–
LV Networks	3,411	2,435	30,721	39,232	36,865	36,865	41,404	45,107	41,533
Water Supply Infrastructure	16,161	21,046	21,088	22,142	22,089	22,089	23,527	24,847	26,242
Water Treatment Works	–	–	272	297	297	297	312	329	347
Distribution	16,161	21,046	18,916	19,083	19,141	19,141	20,317	21,456	22,660
Distribution Points	–	–	1,900	2,761	2,650	2,650	2,898	3,062	3,236
Sanitation Infrastructure	10,072	12,980	11,710	13,044	13,465	13,465	13,718	14,494	15,314
Reticulation	800	–	6,507	7,386	7,691	7,691	7,815	8,237	8,682
Waste Water Treatment Works	9,134	12,980	5,203	5,658	5,774	5,774	5,903	6,257	6,633
Outfall Sewers	138	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	1,168	2,535	6,351	7,320	7,593	7,593	7,697	8,224	8,691
Landfill Sites	36	61	–	–	–	–	–	–	–
Waste Transfer Stations	11	1,186	–	–	–	–	–	–	–
Waste Processing Facilities	152	272	1,574	2,397	2,397	2,397	2,517	2,759	2,925
Waste Drop-off Points	929	1,009	4,777	4,924	5,196	5,196	5,180	5,465	5,766
Waste Separation Facilities	39	7	–	–	–	–	–	–	–
Coastal Infrastructure	113	110	–	–	–	–	–	–	–
Promenades	113	110	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	1	–	–	–	–	–	–	–
Data Centres	–	1	–	–	–	–	–	–	–
Community Assets	**33,597**	**44,371**	**50,376**	**58,365**	**58,266**	**58,266**	**62,076**	**68,633**	**72,464**
Community Facilities	29,422	37,364	37,455	43,516	44,412	44,412	47,427	50,067	52,854
Halls	3,502	5,332	4,464	6,029	6,296	6,296	7,463	7,882	8,324
Centres	–	67	–	–	–	–	–	–	–
Fire/Ambulance Stations	344	440	–	–	–	–	–	–	–
Testing Stations	–	54	–	–	–	–	–	–	–
Libraries	93	121	–	–	1,529	1,529	1,785	1,892	2,006
Cemeteries/Crematoria	693	967	1,037	1,112	880	880	948	1,001	1,057
Police	209	358	–	–	–	–	–	–	–
Parks	20,368	25,542	27,586	31,703	30,780	30,780	32,063	33,831	35,698
Public Open Space	4,213	4,304	3,886	3,684	3,940	3,940	4,187	4,425	4,677
Public Ablution Facilities	–	178	482	988	988	988	982	1,036	1,093
Sport and Recreation Facilities	4,176	7,007	12,921	14,849	13,853	13,853	14,649	18,566	19,610
Outdoor Facilities	4,176	7,007	12,921	14,849	13,853	13,853	14,649	18,566	19,610
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	**1,582**	**2,137**	**15,056**	**15,246**	**19,176**	**19,176**	**18,438**	**25,359**	**26,838**
Operational Buildings	1,582	2,136	15,056	15,246	19,176	19,176	18,438	25,359	26,838
Municipal Offices	1,539	2,086	15,048	15,208	18,548	18,548	18,400	25,321	26,800
Building Plan Offices	28	35	–	–	590	590	–	–	–
Stores	15	–	–	–	–	–	–	–	–
Depots	–	16	8	38	38	38	38	38	38
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	1	–	–	–	–	–	–	–
Social Housing	–	1	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	6,009	5,672	5,915	6,994	7,755	7,755	8,331	8,737	9,174
Licences and Rights	6,009	5,672	5,915	6,994	7,755	7,755	8,331	8,737	9,174
Computer Software and Applications	6,009	5,672	5,915	6,994	7,755	7,755	8,331	8,737	9,174
Computer Equipment	766	1,947	2,490	2,280	2,363	2,363	2,423	2,740	2,979
Computer Equipment	766	1,947	2,490	2,280	2,363	2,363	2,423	2,740	2,979
Furniture and Office Equipment	242	1,128	5,004	6,330	14,035	14,035	11,697	6,882	7,227
Furniture and Office Equipment	242	1,128	5,004	6,330	14,035	14,035	11,697	6,882	7,227
Machinery and Equipment	–	–	4,059	5,601	4,964	4,964	6,036	6,241	6,574
Machinery and Equipment	–	–	4,059	5,601	4,964	4,964	6,036	6,241	6,574
Transport Assets	12,853	15,521	21,406	11,779	18,385	18,385	16,214	17,145	18,132
Transport Assets	12,853	15,521	21,406	11,779	18,385	18,385	16,214	17,145	18,132
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	**189,815**	**211,518**	**245,386**	**267,944**	**270,606**	**270,606**	**293,296**	**314,839**	**326,561**
R&M as a % of PPE	*5.4%*	*5.9%*	*6.7%*	*7.0%*	*7.1%*	*7.1%*	*7.6%*	*8.2%*	*8.5%*
R&M as % Operating Expenditure	*15.9%*	*16.0%*	*16.4%*	*16.8%*	*16.8%*	*16.8%*	*29.0%*	*18.1%*	*17.7%*

For the 2023/24 financial year, 16.83 per cent or R293.3m of the total budget will be spent on repairs and maintenance, of which R168.1m is for infrastructure. Roads infrastructure has received a significant proportion of the infrastructure allocation totalling 44.8 per cent (R75.3m), followed by community assets at 21.16 per cent (R62.1m) and electricity at 14.12 per cent (R41.4m) 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 2023/24 is estimated at 7000.

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).

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 been budgeted for Animal welfare organisations again for 2023/24, after due consideration by the Budget Steering Committee.

Table 15 MBRR Table SA21 – Transfers and grants made by the municipality

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Transfers to Organisations										
(Animal Welfare)	460	–	–							
BARK				100	100	100		108	116	124
HAWS				200	200	200		215	231	248
SAWS				100	100	100		108	116	124
KAWS	–	–	–	100	100	100	–	108	116	124
Total Cash Transfers To Organisations	**460**	**–**	**–**	**500**	**500**	**500**	**–**	**538**	**578**	**621**
Cash Transfers to Groups of Individuals										
Operational	100	8,710	12,813	12,557	14,286	14,286	9,764	15,843	16,565	17,323
Capital	–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:	**100**	**8,710**	**12,813**	**12,557**	**14,286**	**14,286**	**9,764**	**15,843**	**16,565**	**17,323**
TOTAL CASH TRANSFERS AND GRANTS	**560**	**8,710**	**12,813**	**13,057**	**14,786**	**14,786**	**9,764**	**16,380**	**17,143**	**17,944**
TOTAL TRANSFERS AND GRANTS	**560**	**8,710**	**12,813**	**13,057**	**14,786**	**14,786**	**9,764**	**16,380**	**17,143**	**17,944**

1.6 Capital expenditure

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

Table 16 2023/24 Medium-term capital budget per function

Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional									
Governance and administration	**4,049**	**7,054**	**3,761**	**1,875**	**1,875**	**1,875**	**9,075**	**–**	**–**
Executive and council	2	355	3	5	5	5	5,005	–	–
Finance and administration	4,048	6,699	3,759	1,870	1,870	1,870	4,070	–	–
Internal audit				–	–	–	–	–	–
Community and public safety	**112,758**	**96,981**	**63,534**	**53,438**	**58,181**	**58,181**	**49,161**	**41,794**	**79,461**
Community and social services	1,330	16,072	1,458	7,261	4,781	4,781	1,330	–	–
Sport and recreation	9,981	22,886	5,047	2,500	3,047	3,047	5,041	11,704	16,241
Public safety	15,694	8,425	7,998	2,792	6,042	6,042	900	–	–
Housing	85,753	49,598	49,031	40,885	44,311	44,311	41,890	30,090	63,220
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**6,865**	**29,200**	**11,405**	**14,068**	**18,668**	**18,668**	**5,748**	**–**	**2,981**
Planning and development	1,220	8,466	2,656	1,478	1,844	1,844	1,108	–	–
Road transport	5,645	20,734	8,748	12,590	16,824	16,824	4,640	–	2,981
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**87,384**	**121,565**	**113,677**	**166,639**	**133,492**	**133,492**	**145,425**	**88,531**	**82,000**
Energy sources	21,428	10,436	28,253	65,389	58,907	58,907	59,526	33,500	34,000
Water management	31,752	35,574	36,721	39,970	35,789	35,789	25,963	35,510	25,700
Waste water management	26,893	57,190	45,732	57,736	32,921	32,921	59,445	19,521	17,800
Waste management	7,311	18,365	2,972	3,544	5,876	5,876	490	–	4,500
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**
Funded by:									
National Government	31,528	35,100	36,688	72,254	81,741	81,741	54,293	40,235	41,222
Provincial Government	85,965	48,390	1,290	–	5,400	5,400	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	53,387	51,447	56,853	56,853	41,890	30,090	63,220
Transfers recognised - capital	**117,493**	**83,490**	**91,365**	**123,702**	**143,994**	**143,994**	**96,183**	**70,325**	**104,442**
Public contributions & donations	3,730	23,919	–	–	–	–	–	–	–
Borrowing	50,476	45,443	65,237	80,175	38,411	38,411	95,214	60,000	60,000
Internally generated funds	39,358	101,949	35,775	32,143	29,811	29,811	18,013	–	–
Total Capital Funding	**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**

For 2023/24 an amount of R145,4m has been appropriated for the development of basic services infrastructure which represents 69.44 per cent of the total capital budget of R209.4m. In the outer years this amount totals R88,5m, 67.9 per cent and R82m, 49.9 per cent respectively for each of these financial years. Waste water infrastructure has the second highest allocation at R59,4m in 2023/24 which equates to 40.9 per cent of the basic services infrastructure allocation, followed by water management at 17.9 per cent, R25.9m, waste management 0.3 per cent, R0.4m and electricity as the highest allocation at 40.9 per cent, R59,5m. Over the MTREF the capital housing grant expenditure relating to housing infrastructure provision amounts to R135,2 million.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 25 MBRR A9 (Asset Management). 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. Some of the salient projects to be undertaken during 2023/24 includes, amongst others:

Top 10 Capital Projects

Project Description	Ward	AMOUNT
LCH SERVICES CONSTRUCTION CONTRACTS	Overstrand	41,890,000
KLEINMOND WWTW REFURBISH UPGRADE	Multi-ward-Kleinmond Area	32,086,958
ELECTRIFICATION OF LOW COST HOUSING AREAS	Overstrand	27,380,000
FRANSKRAAL-KLEINBAAI-BIRKENHEAD- NEW 66 11 KV SUBSTATION	Multi-ward-Gansbaai Area	21,415,289
REPLACEMENT OF OVERSTRAND WATER PIPES	Overstrand	11,450,000
UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNT	Ward 09	10,458,390
NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	Overstrand	7,000,000
UPGRADE HERMANUS WELL FIELDS PHASE 2	Multi-ward Hermanus Area	7,000,000
HERMANUS MEDIUM & LOW VOLTAGE UPGRADE REPLACEMENT	Ward 03	5,200,000
COMMUNITY PROJECTS(SUBJECT TO FUNCTION CLARRIFICATION)	Overstrand	5,000,000

Furthermore, 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.

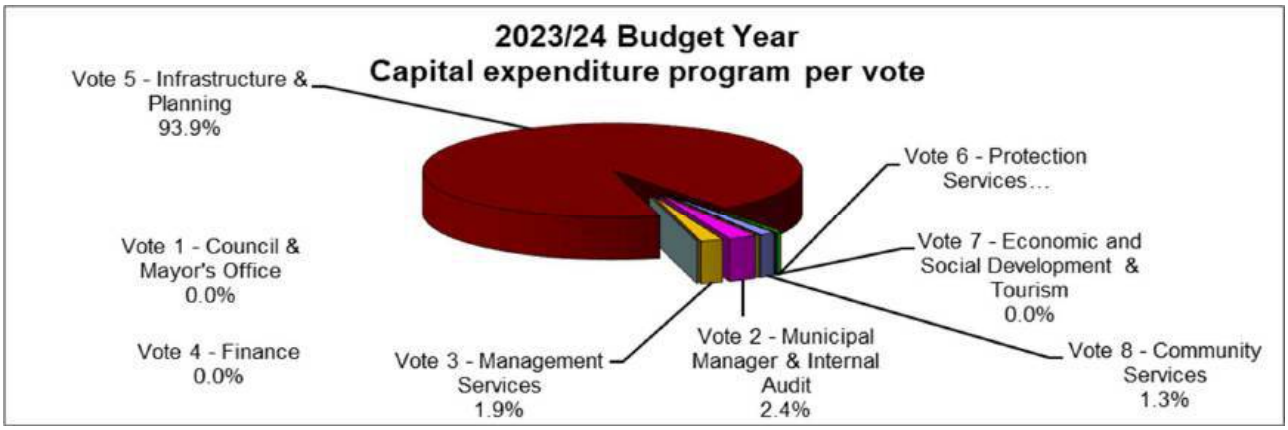


Figure 2 Capital Infrastructure Programme

1.6.1 Future operational cost of new infrastructure

An estimate has been included in Table 58 MBRR SA35. 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 2023/24 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 2023/24 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance									
Property rates	240,910	263,442	278,154	287,941	287,941	287,941	340,506	357,532	375,408
Service charges	698,179	733,701	825,796	849,642	835,994	835,994	915,383	997,196	1,073,968
Investment revenue	48,116	30,476	31,884	24,871	34,671	34,671	41,800	44,600	47,700
Transfer and subsidies - Operational	122,921	140,895	151,903	166,184	177,496	177,496	184,953	200,916	213,137
Other own revenue	178,486	125,979	185,975	169,515	172,915	172,915	193,935	177,378	187,752
Total Revenue (excluding capital transfers and contributions)	1,288,611	1,294,494	1,473,713	1,498,153	1,509,017	1,509,017	1,676,577	1,777,621	1,897,966
Employee costs	380,774	436,214	452,651	504,478	505,935	505,935	537,911	549,447	577,299
Remuneration of councillors	11,282	11,219	11,538	12,335	12,335	12,335	12,514	13,014	13,540
Depreciation and amortisation	134,574	140,116	147,004	146,596	146,596	146,596	149,154	151,672	154,226
Finance charges	46,570	48,805	47,584	48,056	48,056	48,056	49,658	51,817	49,865
Inventory consumed and bulk purchases	320,849	343,325	404,258	436,298	435,118	435,118	492,305	552,797	599,359
Transfers and subsidies	560	8,710	12,813	13,057	14,786	14,786	16,380	17,143	17,944
Other expenditure	296,473	333,421	419,951	434,152	445,622	445,622	484,290	507,479	505,601
Total Expenditure	1,191,084	1,321,810	1,495,800	1,594,971	1,608,448	1,608,448	1,742,212	1,843,369	1,917,834
Surplus/(Deficit)	97,527	(27,316)	(22,087)	(96,819)	(99,431)	(99,431)	(65,635)	(65,748)	(19,869)
Transfers and subsidies - capital (monetary allocations)	37,611	37,219	37,978	84,917	99,583	99,583	54,293	40,235	41,222
Transfers and subsidies - capital (in-kind)	3,730	23,919	4,499	–	2,626	2,626	–	–	–
Surplus/(Deficit) after capital transfers & contributions	138,868	33,821	20,390	(11,902)	2,778	2,778	(11,342)	(25,513)	21,353
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	138,868	33,821	20,390	(11,902)	2,778	2,778	(11,342)	(25,513)	21,353
Capital expenditure & funds sources									
Capital expenditure	211,056	254,800	192,377	236,020	212,216	212,216	209,409	130,325	164,442
Transfers recognised - capital	117,493	83,490	91,365	123,702	143,994	143,994	96,183	70,325	104,442
Borrowing	50,476	45,443	65,237	80,175	38,411	38,411	95,214	60,000	60,000
Internally generated funds	39,358	101,949	35,775	32,143	29,811	29,811	18,013	–	–
Total sources of capital funds	207,327	230,881	192,377	236,020	212,216	212,216	209,409	130,325	164,442
Financial position									
Total current assets	809,609	769,692	784,312	594,291	680,037	680,037	683,321	658,341	644,993
Total non current assets	3,795,371	3,921,776	3,946,528	4,162,847	4,122,242	4,122,242	4,195,837	4,187,973	4,211,823
Total current liabilities	294,861	311,695	305,751	346,808	319,025	319,025	349,426	476,832	403,571
Total non current liabilities	642,137	678,212	703,137	711,285	713,370	713,370	731,737	639,790	641,038
Community wealth/Equity	3,667,983	3,701,561	3,721,952	3,699,046	3,769,883	3,769,883	3,797,994	3,729,692	3,812,207
Cash flows									
Net cash from (used) operating	319,091	210,220	201,057	104,629	122,804	122,804	193,672	93,888	241,871
Net cash from (used) investing	(212,740)	(258,734)	(193,544)	(241,000)	(217,196)	(217,196)	(214,389)	(135,305)	(169,422)
Net cash from (used) financing	14,275	7,424	(3,957)	1,377	1,377	1,377	13,755	11,093	(92,740)
Cash/cash equivalents at the year end	653,813	612,723	616,280	431,308	523,264	523,264	516,302	485,978	465,688
Cash backing/surplus reconciliation									
Cash and investments available	4,222,385	4,295,837	4,350,199	4,345,294	4,414,748	4,414,748	4,463,471	4,414,301	4,407,137
Application of cash and investments	173,549	249,681	194,565	224,418	221,432	221,432	265,953	245,461	267,689
Balance - surplus (shortfall)	4,048,835	4,046,156	4,155,634	4,120,877	4,193,316	4,193,316	4,197,518	4,168,840	4,139,448
Asset management									
Asset register summary (WDV)	3,748,856	3,866,820	3,885,406	4,092,842	4,051,694	4,051,694	4,117,517	4,101,737	4,117,521
Depreciation	134,556	138,195	147,004	146,596	146,596	146,596	149,154	151,672	154,226
Renewal and Upgrading of Existing Assets	22,252	55,281	72,662	94,065	60,298	60,298	68,960	59,641	66,041
Repairs and Maintenance	189,815	211,518	245,386	267,944	270,606	270,606	293,296	314,839	326,561
Free services									
Cost of Free Basic Services provided	30,628	30,760	33,117	36,808	36,808	36,808	39,907	42,302	44,840
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–
Households below minimum service level									
Water:	–	–	–	–	–	–	3	3	3
Sanitation/sewerage:	–	–	–	–	–	–	3	3	3
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 emphasise 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 accounting surplus/deficit is negative 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 indicates an increase increase 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)

Functional Classification Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional									
Governance and administration	**346,166**	**366,679**	**390,897**	**384,994**	**398,420**	**398,420**	**460,614**	**487,005**	**515,935**
Executive and council	30,254	38,681	53,624	50,470	50,944	50,944	52,832	58,649	65,602
Finance and administration	315,876	327,998	337,273	334,524	347,476	347,476	407,781	428,357	450,333
Internal audit	36	–	–	–	–	–	–	–	–
Community and public safety	**164,043**	**125,463**	**164,894**	**152,578**	**161,611**	**161,611**	**177,203**	**166,849**	**181,807**
Community and social services	8,071	8,291	9,726	8,776	8,870	8,870	8,785	9,130	9,539
Sport and recreation	18,801	29,089	15,568	10,972	11,572	11,572	16,689	25,104	30,360
Public safety	32,801	16,193	48,216	35,995	41,335	41,335	38,275	40,713	43,398
Housing	104,370	71,891	91,383	96,834	99,834	99,834	113,454	91,902	98,509
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**15,503**	**16,035**	**24,301**	**24,399**	**28,378**	**28,378**	**20,693**	**13,909**	**17,008**
Planning and development	8,315	11,638	17,461	13,483	13,783	13,783	15,360	13,164	13,229
Road transport	7,166	4,365	6,342	10,879	14,558	14,558	5,290	700	3,732
Environmental protection	21	32	498	37	37	37	42	45	47
Trading services	**804,239**	**847,454**	**936,098**	**1,021,099**	**1,022,817**	**1,022,817**	**1,072,360**	**1,150,093**	**1,224,437**
Energy sources	459,980	481,695	557,894	615,533	614,451	614,451	654,236	714,079	768,859
Water management	153,663	153,115	156,426	167,048	169,604	169,604	169,924	177,202	186,067
Waste water management	103,934	117,987	123,924	139,720	140,185	140,185	143,566	147,334	150,976
Waste management	86,662	94,657	97,854	98,797	98,577	98,577	104,634	111,477	118,535
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	**1,329,951**	**1,355,632**	**1,516,190**	**1,583,069**	**1,611,226**	**1,611,226**	**1,730,869**	**1,817,856**	**1,939,188**
Expenditure - Functional									
Governance and administration	**218,047**	**259,532**	**295,156**	**315,410**	**316,694**	**316,694**	**334,581**	**338,627**	**354,163**
Executive and council	39,624	69,529	65,261	74,067	73,081	73,081	80,395	70,297	72,191
Finance and administration	176,101	187,242	226,997	237,178	240,009	240,009	249,820	263,743	277,153
Internal audit	2,322	2,761	2,898	4,165	3,604	3,604	4,366	4,586	4,819
Community and public safety	**171,527**	**192,423**	**247,198**	**267,374**	**276,436**	**276,436**	**297,549**	**303,168**	**288,978**
Community and social services	15,216	22,122	20,500	21,751	22,269	22,269	23,853	25,038	26,334
Sport and recreation	44,289	52,169	53,049	63,035	62,226	62,226	63,849	70,406	74,304
Public safety	82,675	87,169	126,920	118,758	128,858	128,858	132,228	139,628	146,420
Housing	29,347	30,963	46,729	63,829	63,084	63,084	77,620	68,096	41,919
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**156,576**	**170,202**	**183,133**	**198,290**	**188,921**	**188,921**	**210,462**	**224,165**	**234,704**
Planning and development	39,397	43,396	47,152	53,256	51,934	51,934	56,507	56,025	58,748
Road transport	107,277	110,465	114,891	121,995	111,801	111,801	129,394	134,762	140,554
Environmental protection	9,902	16,340	21,090	23,039	25,186	25,186	24,561	33,377	35,402
Trading services	**641,935**	**696,761**	**767,390**	**810,381**	**821,967**	**821,967**	**895,516**	**973,163**	**1,035,587**
Energy sources	366,823	384,141	438,281	480,315	465,207	465,207	527,575	586,312	631,975
Water management	112,899	120,612	131,792	133,992	137,738	137,738	149,901	155,404	162,098
Waste water management	90,406	95,785	110,529	103,774	123,439	123,439	122,166	128,306	133,494
Waste management	71,808	96,223	86,788	92,299	95,584	95,584	95,874	103,141	108,019
Other	**2,998**	**2,893**	**2,923**	**3,517**	**4,429**	**4,429**	**4,104**	**4,247**	**4,403**
Total Expenditure - Functional	**1,191,084**	**1,321,810**	**1,495,800**	**1,594,971**	**1,608,448**	**1,608,448**	**1,742,212**	**1,843,369**	**1,917,834**
Surplus/(Deficit) for the year	**138,868**	**33,821**	**20,390**	**(11,902)**	**2,778**	**2,778**	**(11,342)**	**(25,513)**	**21,353**

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote									
Vote 1 - Council & Mayor's Office	30,091	38,321	53,270	50,312	50,786	50,786	52,697	58,511	65,462
Vote 2 - Municipal Manager & Internal Audit	36	–	–	–	–	–	–	–	–
Vote 3 - Management Services	1,189	2,570	3,603	869	1,069	1,069	956	974	993
Vote 4 - Finance	299,059	313,209	323,686	327,436	337,236	337,236	400,540	421,055	442,968
Vote 5 - Infrastructure & Planning	585,515	585,823	672,305	730,542	743,119	743,119	784,082	824,500	885,944
Vote 6 - Protection Services	32,797	16,277	48,857	35,995	41,335	41,335	38,275	40,713	43,398
Vote 7 - Economic and Social Development & Tourism	2,914	3,860	4,846	2,811	3,111	3,111	3,628	66	70
Vote 8 - Community Services	378,350	395,572	409,623	435,105	434,571	434,571	450,692	472,038	500,353
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**1,329,951**	**1,355,632**	**1,516,190**	**1,583,069**	**1,611,226**	**1,611,226**	**1,730,869**	**1,817,856**	**1,939,188**
Expenditure by Vote *to be appropriated*									
Vote 1 - Council & Mayor's Office	19,927	44,089	36,404	44,592	47,361	47,361	49,457	37,658	37,754
Vote 2 - Municipal Manager & Internal Audit	5,361	5,885	6,042	8,042	7,569	7,569	8,371	8,768	9,186
Vote 3 - Management Services	50,129	54,639	57,226	65,889	65,456	65,456	69,485	74,131	77,829
Vote 4 - Finance	71,308	78,365	79,557	106,313	102,296	102,296	107,441	113,042	119,256
Vote 5 - Infrastructure & Planning	527,810	577,727	690,779	734,810	740,136	740,136	820,055	889,033	923,089
Vote 6 - Protection Services	83,725	91,326	123,167	119,732	127,662	127,662	137,515	145,559	152,668
Vote 7 - Economic and Social Development & Tourism	12,042	13,558	15,122	17,570	16,794	16,794	19,382	16,369	17,064
Vote 8 - Community Services	420,782	456,221	487,502	498,023	501,174	501,174	530,506	558,809	580,988
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**1,191,084**	**1,321,810**	**1,495,800**	**1,594,971**	**1,608,448**	**1,608,448**	**1,742,212**	**1,843,369**	**1,917,834**
Surplus/(Deficit) for the year	**138,868**	**33,821**	**20,390**	**(11,902)**	**2,778**	**2,778**	**(11,342)**	**(25,513)**	**21,353**

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote) – mSCOA – Own Segment

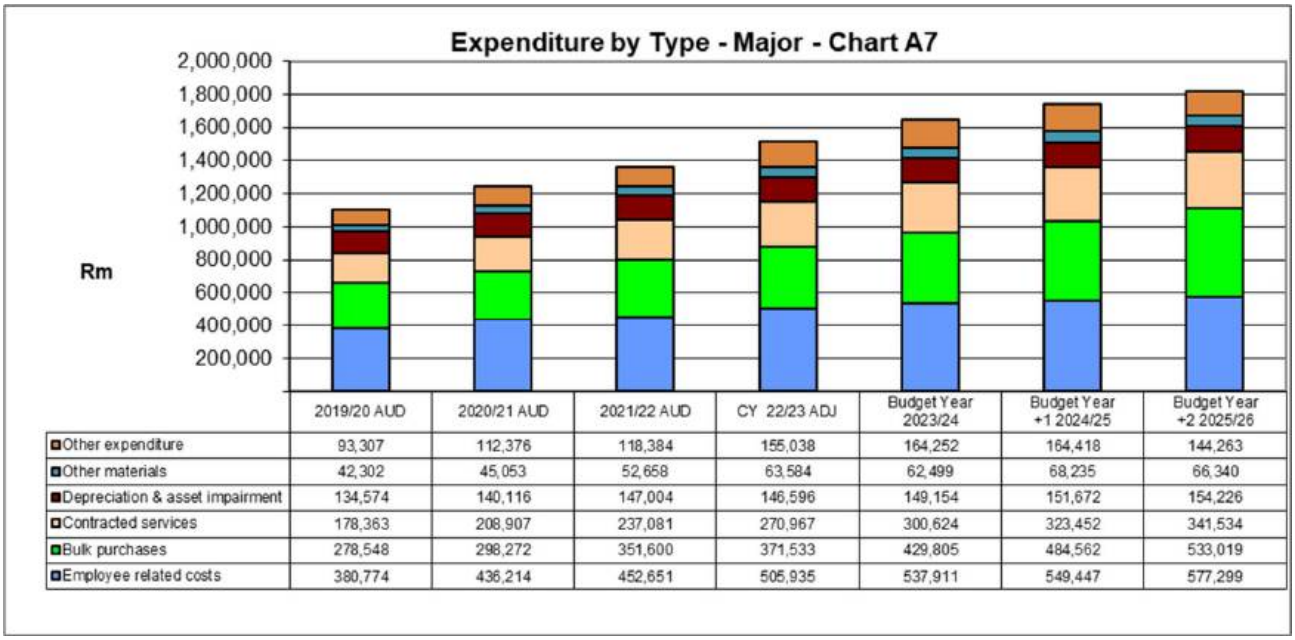
1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per own segment: municipal vote (directorate). This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is 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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue										
Exchange Revenue										
Service charges - Electricity	415,960	443,718	512,750	541,692	528,044	528,044	351,709	577,969	638,802	693,798
Service charges - Water	133,037	130,885	142,917	138,138	138,138	138,138	105,629	147,269	156,593	166,263
Service charges - Waste Water Management	80,925	86,983	93,177	90,962	90,962	90,962	66,877	104,715	111,237	117,912
Service charges - Waste Management	68,256	72,115	76,951	78,850	78,850	78,850	56,097	85,430	90,563	95,995
Sale of Goods and Rendering of Services	123,359	86,171	114,179	113,250	116,250	116,250	70,837	131,673	112,040	119,146
Agency services	4,376	6,164	6,858	7,858	7,858	7,858	5,517	8,319	8,818	9,346
Interest	31	28	24	0	0	0	–	0	0	0
Interest earned from Receivables	3,869	3,257	3,370	3,136	3,136	3,136	4,210	6,400	6,700	7,100
Interest earned from Current and Non Current Assets	48,116	30,476	31,884	24,871	34,671	34,671	28,209	41,800	44,600	47,700
Dividends	–	–	–	–	–	–	–	–	–	–
Rent on Land	2,314	2,088	1,650	1,229	1,229	1,229	996	1,127	1,149	1,173
Rental from Fixed Assets	3,425	4,068	5,042	4,573	4,573	4,573	3,747	5,646	5,975	6,290
Licence and permits	698	626	1,002	953	953	953	828	964	1,016	1,071
Operational Revenue	15,867	12,296	8,528	7,419	7,819	7,819	9,106	8,242	8,556	8,867
Non-Exchange Revenue										
Property rates	240,910	263,442	278,154	287,941	287,941	287,941	197,327	340,506	357,532	375,408
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	18,211	1,095	35,124	20,344	20,344	20,344	16,003	20,421	21,687	23,013
Licences or permits	1,277	1,601	1,778	1,683	1,683	1,683	1,341	1,943	2,060	2,184
Transfer and subsidies - Operational	122,921	140,895	151,903	166,184	177,496	177,496	154,700	184,953	200,916	213,137
Interest	1,170	987	851	846	846	846	882	1,300	1,378	1,461
Fuel Levy	–	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	53	–	–	–	–	–	–	–	–
Other Gains	3,890	7,545	7,570	8,225	8,225	8,225	2,042	7,900	8,000	8,100
Discontinued Operations	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**1,288,611**	**1,294,494**	**1,473,713**	**1,498,153**	**1,509,017**	**1,509,017**	**1,076,056**	**1,676,577**	**1,777,621**	**1,897,966**
Expenditure										
Employee related costs	380,774	436,214	452,651	504,478	505,935	505,935	329,500	537,911	549,447	577,299
Remuneration of councillors	11,282	11,219	11,538	12,335	12,335	12,335	7,986	12,514	13,014	13,540
Bulk purchases - electricity	278,548	298,272	351,600	384,161	371,533	371,533	233,913	429,805	484,562	533,019
Inventory consumed	42,302	45,053	52,658	52,137	63,584	63,584	38,049	62,499	68,235	66,340
Debt impairment	23,434	7,579	28,248	13,564	19,617	19,617	13,078	19,414	19,608	19,804
Depreciation and amortisation	134,574	140,116	147,004	146,596	146,596	146,596	97,730	149,154	151,672	154,226
Interest	46,570	48,805	47,584	48,056	48,056	48,056	25,816	49,658	51,817	49,865
Contracted services	178,363	208,907	237,081	269,929	270,967	270,967	158,807	300,624	323,452	341,534
Transfers and subsidies	560	8,710	12,813	13,057	14,786	14,786	9,764	16,380	17,143	17,944
Irrecoverable debts written off	–	4,559	5,258	–	0	0	–	–	–	–
Operational costs	93,037	112,218	118,193	150,658	155,038	155,038	97,282	164,252	164,418	144,263
Losses on disposal of Assets	1,369	–	30,979	–	–	–	–	–	–	–
Other Losses	270	159	192	–	–	–	–	–	–	–
Total Expenditure	**1,191,084**	**1,321,810**	**1,495,800**	**1,594,971**	**1,608,448**	**1,608,448**	**1,011,925**	**1,742,212**	**1,843,369**	**1,917,834**
Surplus/(Deficit)	**97,527**	**(27,316)**	**(22,087)**	**(96,819)**	**(99,431)**	**(99,431)**	**64,131**	**(65,635)**	**(65,748)**	**(19,869)**
Transfers and subsidies - capital (monetary allocations)	37,611	37,219	37,978	84,917	99,583	99,583	31,333	54,293	40,235	41,222
Transfers and subsidies - capital (in-kind)	3,730	23,919	4,499	–	2,626	2,626	2,626	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**138,868**	33,821	20,390	**(11,902)**	**2,778**	**2,778**	98,090	**(11,342)**	**(25,513)**	**21,353**
Income Tax	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**138,868**	33,821	20,390	(11,902)	2,778	2,778	98,090	(11,342)	(25,513)	21,353
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**138,868**	33,821	20,390	(11,902)	2,778	2,778	98,090	(11,342)	(25,513)	21,353
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**138,868**	**33,821**	**20,390**	**(11,902)**	**2,778**	**2,778**	**98,090**	**(11,342)**	**(25,513)**	**21,353**

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

1. Total operating revenue is R1,509 billion in 2022/23 and indicates an increase to R1,676 billion in 2023/24.
2. Revenue to be generated from property rates is R287,9 million in the 2022/23 financial year and increases to R340,5 million by 2023/24 which represents 20,31 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 R835,9 million for the 2022/23 financial year and indicates an increase to R915,4 million by 2023/24. For the 2023/24 financial year services charges amount to 55 per cent of the operating revenue base.
4. Transfers recognised – operating grants includes the local government equitable share and other operating grants from national and provincial government.
5. The following graph illustrates the major expenditure items per type.



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other expenditure	93,307	112,376	118,384	155,038	164,252	164,418	144,263
Other materials	42,302	45,053	52,658	63,584	62,499	68,235	66,340
Depreciation & asset impairment	134,574	140,116	147,004	146,596	149,154	151,672	154,226
Contracted services	178,363	208,907	237,081	270,967	300,624	323,452	341,534
Bulk purchases	278,548	298,272	351,600	371,533	429,805	484,562	533,019
Employee related costs	380,774	436,214	452,651	505,935	537,911	549,447	577,299

Figure 3 Expenditure by major type

6. Bulk purchases have significantly increased over the 2019/20 to 2025/26 period escalating from R278,5 million to R533 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Vote									
Multi-year expenditure *to be appropriated*									
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	5,000	–	–
Vote 3 - Management Services	–	–	3,250	1,815	1,815	1,815	2,215	–	–
Vote 4 - Finance	–	–	42	60	60	60	60	–	–
Vote 5 - Infrastructure & Planning	15,575	73,712	146,819	198,128	174,863	174,863	196,210	130,325	164,442
Vote 6 - Protection Services	–	–	2,117	300	600	600	300	–	–
Vote 7 - Economic and Social Development & Tourism	–	–	100	45	45	45	45	–	–
Vote 8 - Community Services	58,300	36,053	6,417	735	1,385	1,385	735	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**73,875**	**109,765**	**158,744**	**201,083**	**178,768**	**178,768**	**204,565**	**130,325**	**164,442**
Single-year expenditure *to be appropriated*									
Vote 1 - Council & Mayor's Office	–	352	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	3,966	2,288	–	–	–	–	1,800	–	–
Vote 4 - Finance	22	57	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning	93,905	80,221	19,604	17,475	14,740	14,740	468	–	–
Vote 6 - Protection Services	12,064	8,160	4,989	2,492	5,442	5,442	600	–	–
Vote 7 - Economic and Social Development & Tourism	375	498	–	–	–	–	–	–	–
Vote 8 - Community Services	26,849	53,459	9,039	14,970	13,267	13,267	1,976	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**137,181**	**145,035**	**33,633**	**34,937**	**33,448**	**33,448**	**4,844**	**–**	**–**
Total Capital Expenditure - Vote	**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**
Capital Expenditure - Functional									
Governance and administration	**4,049**	**7,054**	**3,761**	**1,875**	**1,875**	**1,875**	**9,075**	**–**	**–**
Executive and council	2	355	3	5	5	5	5,005	–	–
Finance and administration	4,048	6,699	3,759	1,870	1,870	1,870	4,070	–	–
Internal audit				–	–	–	–	–	–
Community and public safety	**112,758**	**96,981**	**63,534**	**53,438**	**58,181**	**58,181**	**49,161**	**41,794**	**79,461**
Community and social services	1,330	16,072	1,458	7,261	4,781	4,781	1,330	–	–
Sport and recreation	9,981	22,886	5,047	2,500	3,047	3,047	5,041	11,704	16,241
Public safety	15,694	8,425	7,998	2,792	6,042	6,042	900	–	–
Housing	85,753	49,598	49,031	40,885	44,311	44,311	41,890	30,090	63,220
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**6,865**	**29,200**	**11,405**	**14,068**	**18,668**	**18,668**	**5,748**	**–**	**2,981**
Planning and development	1,220	8,466	2,656	1,478	1,844	1,844	1,108	–	–
Road transport	5,645	20,734	8,748	12,590	16,824	16,824	4,640	–	2,981
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**87,384**	**121,565**	**113,677**	**166,639**	**133,492**	**133,492**	**145,425**	**88,531**	**82,000**
Energy sources	21,428	10,436	28,253	65,389	58,907	58,907	59,526	33,500	34,000
Water management	31,752	35,574	36,721	39,970	35,789	35,789	25,963	35,510	25,700
Waste water management	26,893	57,190	45,732	57,736	32,921	32,921	59,445	19,521	17,800
Waste management	7,311	18,365	2,972	3,544	5,876	5,876	490	–	4,500
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**
Funded by:									
National Government	31,528	35,100	36,688	72,254	81,741	81,741	54,293	40,235	41,222
Provincial Government	85,965	48,390	1,290	–	5,400	5,400	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	53,387	51,447	56,853	56,853	41,890	30,090	63,220
Transfers recognised - capital	**117,493**	**83,490**	**91,365**	**123,702**	**143,994**	**143,994**	**96,183**	**70,325**	**104,442**
Public contributions & donations	3,730	23,919	–	–	–	–	–	–	–
Borrowing	50,476	45,443	65,237	80,175	38,411	38,411	95,214	60,000	60,000
Internally generated funds	39,358	101,949	35,775	32,143	29,811	29,811	18,013	–	–
Total Capital Funding	**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**

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 R209,4 million in 2023/24.
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 2023/24, capital transfers total R96,2 million. Borrowing has been provided at R95,2 million (inclusive of roll-over borrowing), finance leases (nil) and internally generated funding totaling R18 million. These funding sources are further discussed in detail in paragraph 2.6 (Overview of Budget Funding).
5. Rolled over borrowing amounts to R45,2m.

Table 22 MBRR Table A6 - Budgeted Financial Position

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS									
Current assets									
Cash and cash equivalents	653,813	612,723	616,280	431,308	523,264	523,264	516,302	485,978	465,688
Trade and other receivables from exchange transactior	82,974	81,353	96,666	93,122	92,965	92,965	88,033	90,160	92,677
Receivables from non-exchange transactions	51,504	45,341	47,229	58,498	52,445	52,445	34,822	33,562	33,392
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–
Inventory	10,222	12,736	10,932	10,908	10,908	10,908	11,054	11,025	11,008
VAT	10,384	16,822	12,472	(268)	(268)	(268)	1,063	2,529	4,101
Other current assets	708	717	733	723	723	723	32,047	35,087	38,127
Total current assets	**809,609**	**769,692**	**784,312**	**594,291**	**680,037**	**680,037**	**683,321**	**658,341**	**644,993**
Non current assets									
Investments	46,515	54,278	60,512	70,005	70,005	70,005	77,846	85,830	93,964
Investment property	122,921	127,538	127,088	132,846	132,846	132,846	138,346	143,846	149,346
Property, plant and equipment	3,485,598	3,601,762	3,637,253	3,820,865	3,798,520	3,798,520	3,859,136	3,838,163	3,848,772
Biological assets	–	–	–	–	–	–	–	–	–
Living and non-living resources	242	677	610	–	542	542	474	406	339
Heritage assets	130,928	128,528	112,126	130,928	112,126	112,126	112,126	112,126	112,126
Intangible assets	9,168	8,993	8,940	8,203	8,203	8,203	7,909	7,602	7,277
Trade and other receivables from exchange transactior	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactiol	–	–	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	**3,795,371**	**3,921,776**	**3,946,528**	**4,162,847**	**4,122,242**	**4,122,242**	**4,195,837**	**4,187,973**	**4,211,823**
TOTAL ASSETS	**4,604,980**	**4,691,468**	**4,730,840**	**4,757,138**	**4,802,278**	**4,802,278**	**4,879,158**	**4,846,314**	**4,856,816**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Financial liabilities	45,458	53,957	50,494	58,592	58,592	58,592	50,907	154,740	59,739
Consumer deposits	40,992	42,248	43,312	66,074	43,312	43,312	65,312	67,312	69,312
Trade and other payables from exchange transactions	134,818	141,475	138,780	173,931	168,120	168,120	182,222	199,509	217,615
Trade and other payables from non-exchange transact	31,133	24,030	26,309	–	–	–	–	–	–
Provision	42,460	49,986	46,857	42,971	42,971	42,971	42,971	47,273	48,853
VAT	–	–	–	–	790	790	2,111	1,859	1,605
Other current liabilities	–	–	–	5,240	5,240	5,240	5,904	6,140	6,447
Total current liabilities	**294,861**	**311,695**	**305,751**	**346,808**	**319,025**	**319,025**	**349,426**	**476,832**	**403,571**
Non current liabilities									
Financial liabilities	431,475	430,400	429,906	421,184	421,184	421,184	420,625	325,885	326,146
Provision	117,681	139,279	157,026	159,663	159,923	159,923	167,099	167,392	167,500
Long term portion of trade payables	–	–	–	–	–	–	–	–	–
Other non-current liabilities	92,981	108,533	116,205	130,437	132,262	132,262	144,013	146,513	147,392
Total non current liabilities	**642,137**	**678,212**	**703,137**	**711,285**	**713,370**	**713,370**	**731,737**	**639,790**	**641,038**
TOTAL LIABILITIES	**936,998**	**989,907**	**1,008,888**	**1,058,092**	**1,032,395**	**1,032,395**	**1,081,163**	**1,116,623**	**1,044,609**
NET ASSETS	**3,667,983**	**3,701,561**	**3,721,952**	**3,699,046**	**3,769,883**	**3,769,883**	**3,797,994**	**3,729,692**	**3,812,207**
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	3,664,755	3,698,334	3,718,724	3,695,823	3,766,661	3,766,661	3,794,766	3,726,463	3,808,979
Reserves and funds	3,227	3,227	3,228	3,223	3,223	3,223	3,229	3,229	3,229
Other	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**3,667,983**	**3,701,561**	**3,721,952**	**3,699,046**	**3,769,883**	**3,769,883**	**3,797,994**	**3,729,692**	**3,812,207**

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 from Table SA3, providing a detailed analysis of the major components of a number of items, including:
    - Call investments deposits;
    - Consumer debtors;
    - Property, plant and equipment;
    - Trade and other payables;
    - Provisions non-current;
    - Changes in net assets; and
    - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 23 MBRR Table A7 - Budgeted Cash Flow Statement

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	238,449	262,672	278,096	285,907	285,907	285,907	335,688	357,122	374,992
Service charges	689,210	737,211	818,906	843,505	830,014	830,014	904,949	998,675	1,075,429
Other revenue	175,357	131,492	171,510	146,992	152,798	152,798	171,788	143,338	151,854
Transfers and Subsidies - Operational	120,949	133,792	194,456	166,184	177,496	177,496	184,953	200,916	213,137
Transfers and Subsidies - Capital	60,675	37,219	–	72,254	87,141	87,141	54,293	40,235	41,222
Interest	53,186	34,748	36,128	24,871	34,671	34,671	41,800	44,600	47,700
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(971,606)	(1,069,400)	(1,237,641)	(1,373,971)	(1,382,381)	(1,382,381)	(1,433,760)	(1,622,038)	(1,594,654)
Finance charges	(46,570)	(48,805)	(47,584)	(48,056)	(48,056)	(48,056)	(49,658)	(51,817)	(49,865)
Transfers and Subsidies	(560)	(8,710)	(12,813)	(13,057)	(14,786)	(14,786)	(16,380)	(17,143)	(17,944)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**319,091**	**210,220**	**201,057**	**104,629**	**122,804**	**122,804**	**193,672**	**93,888**	**241,871**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,289	940	3,813	–	–	–	–	–	–
Decrease (increase) in non-current receivables	7	4	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(4,980)	(4,878)	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)
Payments									
Capital assets	(211,056)	(254,800)	(192,377)	(236,020)	(212,216)	(212,216)	(209,409)	(130,325)	(164,442)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(212,740)**	**(258,734)**	**(193,544)**	**(241,000)**	**(217,196)**	**(217,196)**	**(214,389)**	**(135,305)**	**(169,422)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	54,000	54,000	50,000	50,000	50,000	50,000	50,000	60,000	60,000
Increase (decrease) in consumer deposits	–	–	–	2,000	2,000	2,000	22,000	2,000	2,000
Payments									
Repayment of borrowing	(39,725)	(46,576)	(53,957)	(50,623)	(50,623)	(50,623)	(58,245)	(50,907)	(154,740)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**14,275**	**7,424**	**(3,957)**	**1,377**	**1,377**	**1,377**	**13,755**	**11,093**	**(92,740)**
NET INCREASE/ (DECREASE) IN CASH HELD	**120,626**	**(41,091)**	**3,557**	**(134,994)**	**(93,016)**	**(93,016)**	**(6,962)**	**(30,324)**	**(20,290)**
Cash/cash equivalents at the year begin:	**533,188**	**653,813**	**612,723**	566,302	616,280	616,280	**523,264**	**516,302**	**485,978**
Cash/cash equivalents at the year end:	**653,813**	**612,723**	**616,280**	**431,308**	**523,264**	**523,264**	**516,302**	**485,978**	**465,688**

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 an increase over the 2023/24 MTREF.
4. The 2023/24 MTREF has been informed by the planning principle of ensuring adequate cash over the medium-term.
5. Cash and cash equivalents totals R516,3 million as at the end of the 2023/24 financial year and is estimated to decrease to R465,7 million by 2025/26.

Table 24 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available									
Cash/cash equivalents at the year end	653,813	612,723	616,280	431,308	523,264	523,264	516,302	485,978	465,688
Other current investments > 90 days	82,974	81,353	96,666	93,122	92,965	92,965	88,033	90,160	92,677
Investments - Property, plant and equipment	3,485,598	3,601,762	3,637,253	3,820,865	3,798,520	3,798,520	3,859,136	3,838,163	3,848,772
Cash and investments available:	**4,222,385**	**4,295,837**	**4,350,199**	**4,345,294**	**4,414,748**	**4,414,748**	**4,463,471**	**4,414,301**	**4,407,137**
Application of cash and investments									
Trade payables from Non-exchange transactions: Unsper	31,133	24,030	26,309	–	–	–	–	–	–
Unspent borrowing	–	44,066	–	22,033	22,033	22,033	45,214	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	90,063	95,532	91,202	116,642	113,656	113,656	133,620	147,627	161,748
Other provisions	2,612	28,547	13,315	12,515	12,515	12,515	6,045	8,776	8,748
Long term investments committed	46,515	54,278	60,512	70,005	70,005	70,005	77,846	85,830	93,964
Reserves to be backed by cash/investments	3,227	3,227	3,228	3,223	3,223	3,223	3,229	3,229	3,229
Total Application of cash and investments:	**173,549**	**249,681**	**194,565**	**224,418**	**221,432**	**221,432**	**265,953**	**245,461**	**267,689**
Surplus(shortfall)	**4,048,835**	**4,046,156**	**4,155,634**	**4,120,877**	**4,193,316**	**4,193,316**	**4,197,518**	**4,168,840**	**4,139,448**

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 2023/24 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

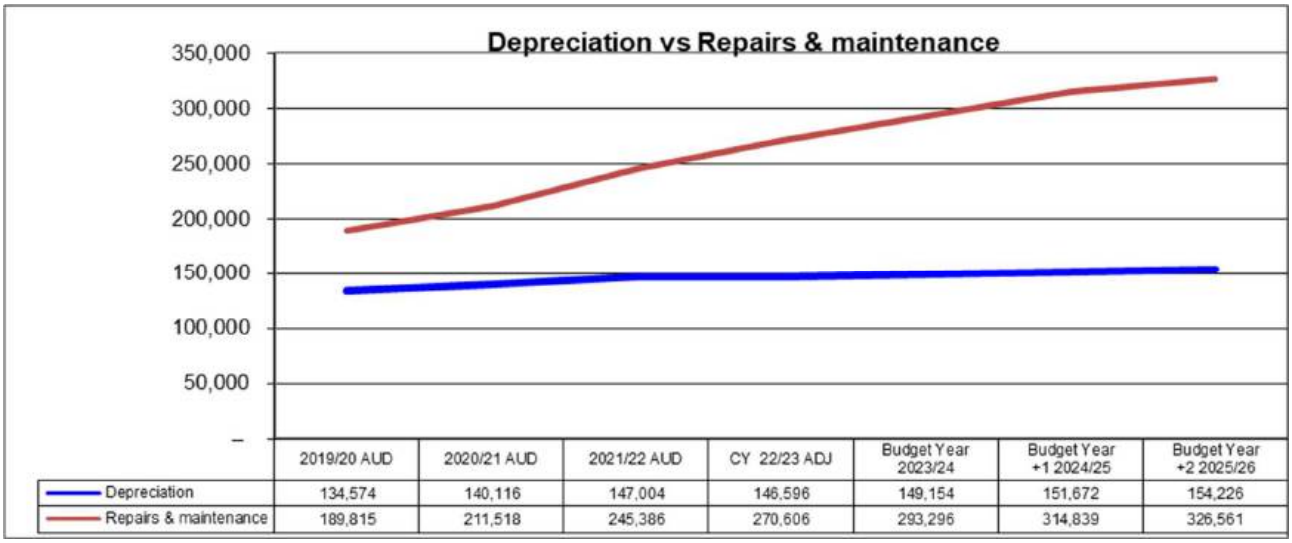
Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CAPITAL EXPENDITURE									
Total New Assets	**188,804**	**199,520**	**119,714**	**141,955**	**151,918**	**151,918**	**140,449**	**70,684**	**98,401**
Roads Infrastructure	5,638	20,553	7,714	12,255	15,274	15,274	4,640	–	2,981
Storm water Infrastructure	7,918	14,169	4,724	1,636	1,636	1,636	12,358	4,984	–
Electrical Infrastructure	13,557	9,392	18,244	53,500	56,249	56,249	48,795	21,500	19,000
Water Supply Infrastructure	29,001	22,404	3,171	12,483	9,626	9,626	11,313	12,610	4,700
Sanitation Infrastructure	13,339	12,940	8,923	4,020	2,416	2,416	7,500	1,500	3,000
Solid Waste Infrastructure	7,311	12,254	2,972	1,470	1,250	1,250	400	–	500
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***76,763***	***91,712***	***45,748***	***85,364***	***86,451***	***86,451***	***85,007***	***40,594***	***30,181***
Community Facilities	2,084	10,999	4,140	6,701	4,463	4,463	6,213	–	–
Sport and Recreation Facilities	2,447	15,000	5,047	4,250	4,797	4,797	1,139	–	5,000
Community Assets	***4,531***	***25,999***	***9,187***	***10,951***	***9,261***	***9,261***	***7,352***	**–**	***5,000***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	1,749	4,581	1,410	3,017	2,295	2,295	100	–	–
Housing	85,753	49,598	49,031	38,785	42,211	42,211	41,890	30,090	63,220
Other Assets	***87,502***	***54,179***	***50,440***	***41,802***	***44,506***	***44,506***	***41,990***	***30,090***	***63,220***
Biological or Cultivated Assets	**–**	**–**	**21**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**3,345**	**5,152**	**3,240**	**1,888**	**1,962**	**1,962**	**4,000**	**–**	**–**
Furniture and Office Equipment	**246**	**802**	**2,910**	**765**	**1,065**	**1,065**	**765**	**–**	**–**
Machinery and Equipment	**533**	**486**	**1,363**	**1,185**	**1,385**	**1,385**	**1,335**	**–**	**–**
Transport Assets	**15,884**	**21,189**	**6,806**	**–**	**7,289**	**7,289**	**–**	**–**	**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Renewal of Existing Assets	**3,606**	**15,499**	**30,964**	**20,730**	**20,936**	**20,936**	**16,300**	**25,100**	**27,200**
Roads Infrastructure	8	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	915	1,000	1,058	1,058	1,058	1,500	2,000	2,000
Water Supply Infrastructure	887	11,297	29,964	19,172	19,228	19,228	14,100	22,400	20,500
Sanitation Infrastructure	2,711	3,287	–	500	650	650	700	700	700
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	4,000
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***3,606***	***15,499***	***30,964***	***20,730***	***20,936***	***20,936***	***16,300***	***25,100***	***27,200***
Community Facilities	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	**18,646**	**39,781**	**41,698**	**73,335**	**39,362**	**39,362**	**52,660**	**34,541**	**38,841**
Roads Infrastructure	–	181	–	–	–	–	–	–	–
Storm water Infrastructure	1,285	12,258	–	–	–	–	–	–	–
Electrical Infrastructure	7,871	120	7,173	10,831	1,600	1,600	9,231	10,000	13,000
Water Supply Infrastructure	1,863	1,873	3,586	8,315	6,935	6,935	550	500	500
Sanitation Infrastructure	32	14,286	30,939	51,581	28,219	28,219	38,887	12,337	14,100
Solid Waste Infrastructure	–	3,262	–	2,074	2,074	2,074	90	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***11,051***	***31,980***	***41,698***	***72,800***	***38,828***	***38,828***	***48,758***	***22,837***	***27,600***
Community Facilities	–	830	–	334	334	334	–	–	–
Sport and Recreation Facilities	7,534	6,971	–	200	200	200	3,902	11,704	11,241
Community Assets	***7,534***	***7,801***	**–**	***534***	***534***	***534***	***3,902***	***11,704***	***11,241***
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	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Capital Expenditure	**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**
Roads Infrastructure	5,645	20,734	7,714	12,255	15,274	15,274	4,640	–	2,981
Storm water Infrastructure	9,202	26,427	4,724	1,636	1,636	1,636	12,358	4,984	–
Electrical Infrastructure	21,428	10,427	26,417	65,389	58,907	58,907	59,526	33,500	34,000
Water Supply Infrastructure	31,752	35,574	36,721	39,970	35,789	35,789	25,963	35,510	25,700
Sanitation Infrastructure	16,081	30,513	39,862	56,101	31,285	31,285	47,087	14,537	17,800
Solid Waste Infrastructure	7,311	15,517	2,972	3,544	3,324	3,324	490	–	4,500
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***91,420***	***139,192***	***118,410***	***178,895***	***146,215***	***146,215***	***150,065***	***88,531***	***84,981***
Community Facilities	2,084	11,829	4,140	7,035	4,798	4,798	6,213	–	–
Sport and Recreation Facilities	9,981	21,971	5,047	4,450	4,997	4,997	5,041	11,704	16,241
Community Assets	***12,065***	***33,801***	***9,187***	***11,485***	***9,795***	***9,795***	***11,254***	***11,704***	***16,241***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	1,810	4,581	1,410	3,017	2,295	2,295	100	–	–
Housing	85,753	49,598	49,031	38,785	42,211	42,211	41,890	30,090	63,220
Other Assets	***87,563***	***54,179***	***50,440***	***41,802***	***44,506***	***44,506***	***41,990***	***30,090***	***63,220***
Biological or Cultivated Assets	–	–	21	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	**3,345**	**5,152**	**3,240**	**1,888**	**1,962**	**1,962**	**4,000**	**–**	**–**
Furniture and Office Equipment	**246**	**802**	**2,910**	**765**	**1,065**	**1,065**	**765**	**–**	**–**
Machinery and Equipment	**533**	**486**	**1,363**	**1,185**	**1,385**	**1,385**	**1,335**	**–**	**–**
Transport Assets	**15,884**	**21,189**	**6,806**	**–**	**7,289**	**7,289**	**–**	**–**	**–**
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**
ASSET REGISTER SUMMARY - PPE (WDV)	3,748,856	3,866,820	3,885,406	4,092,842	4,051,694	4,051,694	4,117,517	4,101,737	4,117,521
Roads Infrastructure	1,056,127	1,092,468	1,051,629	951,365	954,384	954,384	919,844	880,200	843,068
Storm water Infrastructure	214,067	234,040	250,290	240,845	240,845	240,845	244,723	241,135	232,470
Electrical Infrastructure	520,173	503,933	503,511	555,433	548,951	548,951	581,070	586,558	591,932
Water Supply Infrastructure	474,519	481,783	502,705	534,118	529,937	529,937	531,445	542,058	542,412
Sanitation Infrastructure	398,307	410,765	449,724	482,900	458,085	458,085	484,553	478,040	474,354
Solid Waste Infrastructure	24,634	40,153	40,054	49,883	49,663	49,663	46,852	43,495	44,580
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***2,687,827***	***2,763,142***	***2,797,912***	***2,814,545***	***2,781,865***	***2,781,865***	***2,808,488***	***2,771,487***	***2,728,816***
Community Assets	206,866	226,700	232,405	–	–	–	–	–	–
Heritage Assets	130,928	130,928	112,126	130,928	112,126	112,126	112,126	112,126	112,126
Investment properties	122,921	127,538	127,088	132,846	132,846	132,846	138,346	143,846	149,346
Other Assets	496,877	494,213	487,221	894,435	897,449	897,449	933,820	958,414	1,020,342
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	9,168	8,993	8,940	8,203	8,203	8,203	7,909	7,602	7,277
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	10,174	11,016	12,301	15,403	15,777	15,777	17,932	15,295	12,634
Machinery and Equipment	6,022	8,693	9,473	5,659	5,317	5,317	5,464	4,264	3,051
Transport Assets	78,074	95,597	97,940	90,823	98,112	98,112	93,432	88,703	83,930
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living Resources	242	677	610	–	542	542	474	406	339
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**3,748,856**	**3,866,820**	**3,885,406**	**4,092,842**	**4,051,694**	**4,051,694**	**4,117,517**	**4,101,737**	**4,117,521**
EXPENDITURE OTHER ITEMS									
Depreciation	134,556	138,195	147,004	146,596	146,596	146,596	149,154	151,672	154,226
Repairs and Maintenance by Asset Class	**189,815**	**211,518**	**245,386**	**267,944**	**270,606**	**270,606**	**293,296**	**314,839**	**326,561**
Roads Infrastructure	65,691	67,439	64,340	72,275	59,025	59,025	75,266	79,593	84,168
Storm water Infrastructure	4,749	5,584	6,870	7,335	6,625	6,625	6,469	6,836	7,224
Electrical Infrastructure	36,812	31,045	30,721	39,232	36,865	36,865	41,404	45,107	41,533
Water Supply Infrastructure	16,161	21,046	21,088	22,142	22,089	22,089	23,527	24,847	26,242
Sanitation Infrastructure	10,072	12,980	11,710	13,044	13,465	13,465	13,718	14,494	15,314
Solid Waste Infrastructure	1,168	2,535	6,351	7,320	7,593	7,593	7,697	8,224	8,691
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	113	110	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	1	–	–	–	–	–	–	–
Infrastructure	***134,766***	***140,742***	***141,079***	***161,349***	***145,663***	***145,663***	***168,080***	***179,101***	***183,172***
Community Facilities	29,422	37,364	37,455	43,516	44,412	44,412	47,427	50,067	52,854
Sport and Recreation Facilities	4,176	7,007	12,921	14,849	13,853	13,853	14,649	18,566	19,610
Community Assets	***33,597***	***44,371***	***50,376***	***58,365***	***58,266***	***58,266***	***62,076***	***68,633***	***72,464***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	1,582	2,136	15,056	15,246	19,176	19,176	18,438	25,359	26,838
Housing	–	1	–	–	–	–	–	–	–
Other Assets	***1,582***	***2,137***	***15,056***	***15,246***	***19,176***	***19,176***	***18,438***	***25,359***	***26,838***
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	6,009	5,672	5,915	6,994	7,755	7,755	8,331	8,737	9,174
Intangible Assets	***6,009***	***5,672***	***5,915***	***6,994***	***7,755***	***7,755***	***8,331***	***8,737***	***9,174***
Computer Equipment	**766**	**1,947**	**2,490**	**2,280**	**2,363**	**2,363**	**2,423**	**2,740**	**2,979**
Furniture and Office Equipment	**242**	**1,128**	**5,004**	**6,330**	**14,035**	**14,035**	**11,697**	**6,882**	**7,227**
Machinery and Equipment	–	–	**4,059**	**5,601**	**4,964**	**4,964**	**6,036**	**6,241**	**6,574**
Transport Assets	**12,853**	**15,521**	**21,406**	**11,779**	**18,385**	**18,385**	**16,214**	**17,145**	**18,132**
Libraries	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	**324,371**	**349,713**	**392,390**	**414,540**	**417,202**	**417,202**	**442,450**	**466,511**	**480,787**
Renewal and upgrading of Existing Assets as % of total capex	*10.5%*	*21.7%*	*37.8%*	*39.9%*	*28.4%*	*28.4%*	*32.9%*	*45.8%*	*40.2%*
Renewal and upgrading of Existing Assets as % of deprecn	*16.5%*	*40.0%*	*49.4%*	*64.2%*	*41.1%*	*41.1%*	*46.2%*	*39.3%*	*42.8%*
R&M as a % of PPE	*5.4%*	*5.9%*	*6.7%*	*7.0%*	*7.1%*	*7.1%*	*7.6%*	*8.2%*	*8.5%*
Renewal and upgrading and R&M as a % of PPE	*6.0%*	*7.0%*	*8.0%*	*9.0%*	*8.0%*	*8.0%*	*9.0%*	*9.0%*	*10.0%*

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.



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation	134,574	140,116	147,004	146,596	149,154	151,672	154,226
Repairs & maintenance	189,815	211,518	245,386	270,606	293,296	314,839	326,561

Figure 4 Depreciation in relation to repairs and maintenance over the MTREF

Table 26 MBRR Table A10 - Basic Service Delivery Measurement

Description	-2019	-2020	-2021	-2022-O	-2022-A	-2022-F	-2023	-2024	-2025
	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets									
Water:									
Piped water inside dwelling	29,946	30,111	30,990	30,412	30,412	30,412	31,324	32,264	33,232
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	3,675	3,779	3,536	3,536	3,536	3,536	4,900	4,900	4,900
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	33,621	33,890	34,526	33,948	33,948	33,948	36,224	37,164	38,132
Using public tap (< min.service level)	–	–	–	–	–	–	2,700	2,600	2,500
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	2,700	2,600	2,500
Total number of households	**33,621**	**33,890**	**34,526**	**33,948**	**33,948**	**33,948**	**38,924**	**39,764**	**40,632**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	30,060	30,420	31,394	30,724	30,724	30,724	31,646	32,595	33,573
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	3,675	3,779	3,536	3,536	3,536	3,536	4,900	4,900	4,900
Minimum Service Level and Above sub-total	33,735	34,199	34,930	34,260	34,260	34,260	36,546	37,495	38,473
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	2,700	2,700	2,700
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	2,700	2,700	2,700
Total number of households	**33,735**	**34,199**	**34,930**	**34,260**	**34,260**	**34,260**	**39,246**	**40,195**	**41,173**
Energy:									
Electricity (at least min.service level)	5,946	5,826	5,618	5,586	5,586	5,586	5,554	5,522	5,490
Electricity - prepaid (min.service level)	19,731	20,146	20,821	20,976	20,976	20,976	21,651	22,326	23,001
Minimum Service Level and Above sub-total	25,677	25,972	26,439	26,562	26,562	26,562	27,205	27,848	28,491
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**25,677**	**25,972**	**26,439**	**26,562**	**26,562**	**26,562**	**27,205**	**27,848**	**28,491**
Refuse:									
Removed at least once a week	33,366	33,895	34,819	34,234	34,234	34,234	35,261	36,319	37,408
Minimum Service Level and Above sub-total	33,366	33,895	34,819	34,234	34,234	34,234	35,261	36,319	37,408
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	**33,366**	**33,895**	**34,819**	**34,234**	**34,234**	**34,234**	**35,261**	**36,319**	**37,408**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	7,595	7,278	7,400	7,400	7,400	7,400	7,000	7,000	7,000
Sanitation (free minimum level service)	7,595	7,278	7,400	7,400	7,400	7,400	7,000	7,000	7,000
Electricity/other energy (50kwh per household per month)	7,595	7,278	7,400	7,300	7,300	7,300	7,000	7,000	7,000
Refuse (removed at least once a week)	7,595	7,278	7,400	7,400	7,400	7,400	7,000	7,000	7,000
Informal Settlements	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	3,062	3,065	3,239	3,214	3,214	3,214	3,432	3,638	3,856
Sanitation (free sanitation service to **indigent households**)	5,244	5,253	5,553	9,132	9,132	9,132	9,814	10,403	11,027
Electricity/other energy (50kwh per **indigent** household per month)	5,416	5,513	6,423	6,530	6,530	6,530	7,509	7,960	8,437
Refuse (removed once a week **for indigent households**)	16,906	16,929	17,901	17,933	17,933	17,933	19,152	20,301	21,519
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**30,628**	**30,760**	**33,117**	**36,808**	**36,808**	**36,808**	**39,907**	**42,302**	**44,840**
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	–	–	–
Water (kilolitres per household per month)	6	6	6	6	6	6	10	10	10
Sanitation (kilolitres per household per month)	4	4	4	4	4	4	7	7	7
Sanitation (Rand per household per month)	78	82	86	89	89	89	264	280	297
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)**	–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

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 7000 households to be registered as indigent in 2023/24, 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 R105.4m in 2023/24. 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 2022) 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 29 August 2022. Key dates applicable to the process are as follows:

- **August 2022** – Budget Office submits current 3-year Capital Budget to the Strategic Office.
- **20-28 September 2022** - Ward committees met to review and reprioritise their ward priorities for 2023/24
- **24-27 October 2022** - Public ward feedback meetings- ward committees obtained public input on their reviewed ward priorities for 2023/24.
- **November 2022** – Top management meeting to discuss budget proposals and affordability;
- **November/December 2022** – Various Budget Steering Committee and Management meetings relating to draft Capex and Opex budgets;
- **November 2022**– Submission of tariff proposals and tariff workshops;
- **November 2022**– Workshop on tariffs and tariff related policies;
- **November 2022/February 2023**– Review of all budget related policies;
- **December 2022 –** Mid-year review by the BSC of the 2022/23 progress and review of 2023/2026 draft operational expenditure including financial forecasting and scenario considerations;
- **January/February 2023** – Tariff finalisation, consider budget related policies changes and overview of draft 2023/24 Capex & Opex;
- **January 2023**- Council considered the 2022/23 Mid-year Review;
- **January 2023** – Finalisation of adjustments budget;
- **February/March 2023** – Final tariffs and adjustments budget review;
- **February/March 2023** – BSC review/finalises draft Capex/Opex;
- **27 March 2023** – Budget office finalises budget report;

- **29 March 2023** – OMAF Consultation & Budget Proposals;

- **29 March 2023** - Tabling in Council of the draft 2023/24 IDP, SDBIP and 2023/24 MTREF for public consultation;
- **31 March 2023 – 05 May 2023** – Draft Budget available to the public and any other stakeholders for perusal and the submission of comments and representations;
- **05 May 2023** - Closing date for written comments;
- **10 May 2023** – BSC considered all comments received and amendments to the Draft Budget;
- **10-20 May 2023** – Finalisation of the 2023/24 IDP and 2023/24 MTREF, taking into consideration comments received from the public, comments from NT & PT and updated information from the most recent DoRA and financial framework;
- **9-22 May 2023** – Budget Office compiles final report and schedules and final review of budget report and schedules ;
- **24 May 2023** – Final budget distribution; and
- **31 May 2023** - Tabling of the 2023/24 MTREF in Council for consideration and approval.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

For the 2023/24 IDP review the strategic direction (Vision, Mission, Mayor's 3 C's and Strategic objectives) of the current 5-year amended Integrated Development Plan (IDP) remains unchanged.

The 2023/24 Draft IDP reflects the wording Overstrand for all in the Mission statement to read: *"Creation of sustainable communities by delivering optimal services to support economic, social and environmental goals in a politically stable environment as an OVERSTRAND FOR ALL."*

The Mayor's 3 C priorities of Communication, Crime Prevention & Law Enforcement and Cost and Ease of doing business with Overstrand support the implementation of the current 5 strategic objectives. The 3 C's priorities – Communication, Crime Prevention & Law Enforcement and Cost and Ease of doing business with Overstrand has an overarching linkage with the existing programmes.

Funding are allocated in this budget for specific projects in this regard, whilst in other instances, the focus on the Cost and Ease of doing business with Overstrand are reflected in the revision of various tariffs relating to before-mentioned, as well as the envisaged promotion of measures/tariff structures already in place, to create awareness in our communities.

The draft IDP (2023/24) was tabled on 29 March 2023 and the Final Budget to be considered by Council on 31 May 2023 for adoption. The IDP process followed after approval of the IDP/Budget Time Schedule for the 2023/24 MTREF in August 2022.

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation, which directly inform the Service Delivery and Budget Implementation Plan (SDBIP). The IDP/Budget time schedule applicable to the Draft IDP included the following key IDP processes and deliverables:

- Ward committees reviewed and reprioritised their community needs;
- Written inputs from the respective directorates for compilation of the draft amended IDP;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the draft Top Layer SDBIP, and
- The review of the performance management and monitoring processes.

2.1.3 Financial Modelling and Key Planning Drivers

Strategic objectives of the compilation of the 2023/24 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 2023/24 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate (global risks and trends, inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2022/23 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 Circulars 122 and 123 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 6.7. 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 2021/22, 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 2023/24 MTREF was tabled in Council on 29 March 2023 and was made available to the community as follows:

Copies of the document could be 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 advertised in all local newspapers and a copy of the advertisement was 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, also 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 2023/24 Public Consultation process during April 2023, to present the draft budget for engagement with the public. These

engagements were arranged, and the dates, times and other information was published through the media in the different administrative areas.
The public had the opportunity to comment, in writing, on Overstrand Municipality's Draft Amended Integrated Development Plan (IDP) for 2023/24 and the Draft Budget for 2023/24 until 05 May 2023.

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 held on 15 May 2023, for the finalisation of the 2023/24 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 2023/24 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 27 IDP Strategic Objectives

2023/24 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:

SO1 The provision of democratic, accountable and ethical governance

- 1.a Effective co-operative government within the Constitutional Mandate
- 1.b Effective communication and community development
- 1.c Sound municipal administration/ Institutional development
- 1.d Effective Financial Management

SO 2 The provision and maintenance of Municipal Services

- 2.a Effective development of Municipal Infrastructure
- 2.b Promote proactive maintenance of Municipal infrastructure
- 2.c Promote the development, maintenance and management of Public Launching Sites
- 2.d. Street and Storm water maintenance
- 2.e. Replacement of deteriorating fleet items

SO 3 The encouragement of structured community participation in the matters of the municipality

- 3.a Enhance the involvement of Ward Committees in public participation
- 3.b Enhance customer care

SO 4 The creation and maintenance of a safe and healthy environment

- 4.a Enhancement of road safety (Traffic Services)
- 4.b Law enforcement
- 4.c Enhancement of Fire & Disaster Management
- 4.d Environmental Management

SO 5 The promotion of tourism, economic and social development

- 5.a. Development of integrated Human Settlements
- 5.b Spatial Planning
- 5.c Local Economic Development and Tourism
- 5.d. Social development in a municipal context
- 5.e Enhance Sport, Recreation and Culture

In addition to the 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.
- 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 2023/24 MTREF is informed by the IDP 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

R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The provision of democratic, accountable and ethical governance	Good Governance	1	346,166	366,679	390,897	384,994	398,420	398,420	460,614	487,005	515,935
The provision and maintenance of municipal services	Basic Service Delivery	2	804,239	847,454	936,098	1,021,099	1,022,817	1,022,817	1,072,360	1,150,093	1,224,437
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	59,673	53,573	73,510	55,744	61,777	61,777	63,749	74,946	83,298
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5	119,873	87,926	115,685	121,233	128,213	128,213	134,147	105,812	115,518
Total Revenue (excluding capital transfers and contributions)			**1,329,951**	**1,355,632**	**1,516,190**	**1,583,069**	**1,611,226**	**1,611,226**	**1,730,869**	**1,817,856**	**1,939,188**

Table 29 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The provision of democratic, accountable and ethical governance	Good Governance	1	217,322	258,150	294,031	314,285	315,605	315,605	334,581	338,627	354,163
The provision and maintenance of municipal services	Basic Service Delivery	2	644,933	699,654	770,312	813,898	826,316	826,316	895,516	973,163	1,035,587
The encouragement of structured community participation in the matters of the municipality	Good Governance	3	725	1,382	1,125	1,125	1,125	1,125			
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	142,180	161,460	200,470	203,544	213,328	213,328	224,033	239,319	251,461
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5	185,923	201,164	229,861	262,119	252,075	252,075	288,083	292,261	276,624
Total Expenditure			**1,191,084**	**1,321,810**	**1,495,800**	**1,594,971**	**1,608,448**	**1,608,448**	**1,742,212**	**1,843,369**	**1,917,834**

Table 30 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The provision of democratic, accountable and ethical governance	Good Governance	1	4,049	7,054	3,761	1,875	1,875	1,875	4,075	–	–
The provision and maintenance of municipal services	Basic Service Delivery	2	87,384	121,565	113,677	166,639	133,492	133,492	145,425	88,531	82,000
The encouragement of structured community participation in the matters of the municipality	Good Governance	3							5,000		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	27,005	47,383	14,504	12,553	13,870	13,870	7,271	11,704	16,241
The promotion of tourism, economic and social development	Economic Development and Social upliftment	5	92,618	78,798	60,435	54,953	62,979	62,979	47,638	30,090	66,201
Total Capital Expenditure			**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**

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:

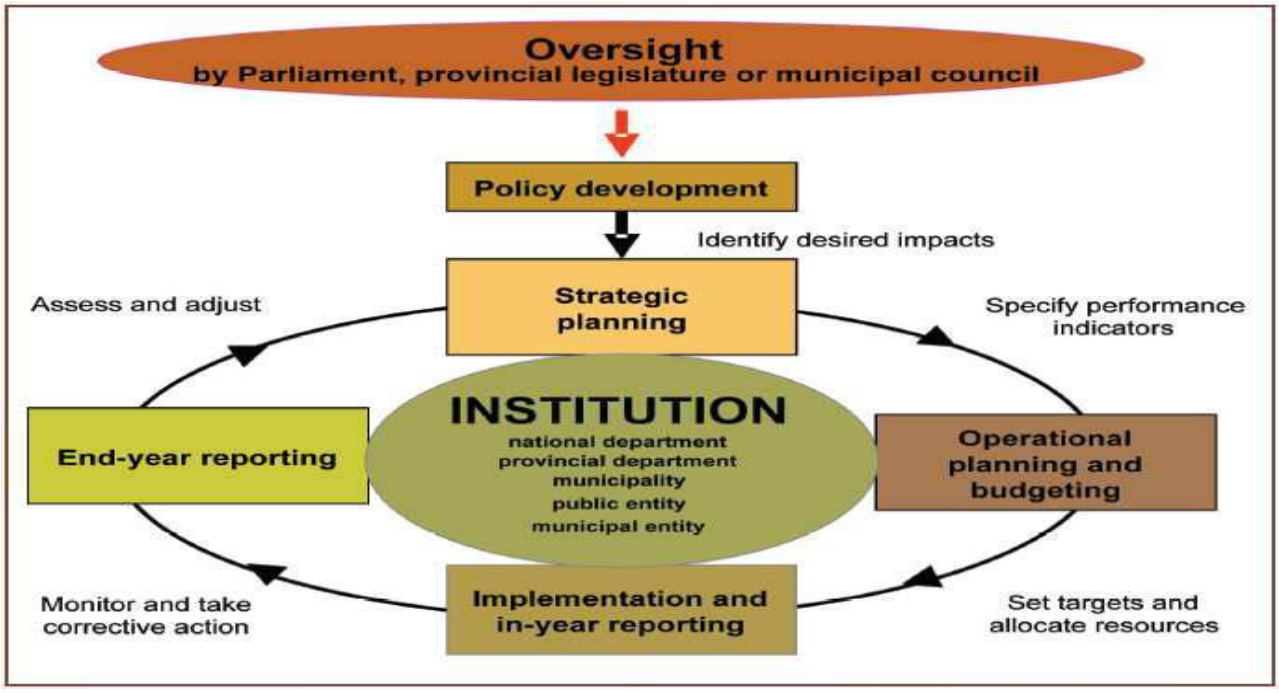


Figure 5 Planning, budgeting and reporting cycle

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:

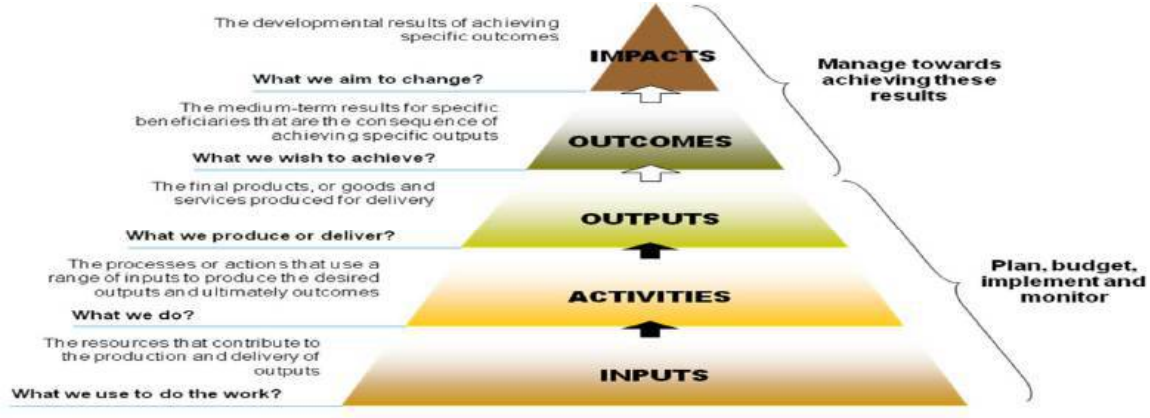


Figure 6 Definition of performance information concepts

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	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 1 - vote name										
Council and Municipal Manager										
Municipal Manager										
Submit four progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team	Number of progress reports submitted	4	4	4	3	0	3	4	4	4
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 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	76.53%	90.9%	80.89%	95%	0	95%	95%	95%	95%
Sign section 56 performance agreements with all directors by the end of July	Number of agreements signed	6	6	6	6	0	6	5	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 four progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	5	7	4	3	0	3	4	4	4
Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2023 to be completed by Sept 2023 and the current period October to December 2023 to be completed by February 2024	**Number of appraisals**	12	12	12	12	0	12	10	12	12
Draft the annual report and submit to the Auditor-General by end August	Draft Annual report submitted	1	1	1	1	0	1	1	1	1
Develop a Tourism Strategy to be approved by the Executive Mayor by 30 June 2023	Approved tourism strategy	new kpi	new kpi	new kpi	1	0	1	0	0	0
Implementation of the Business Service request portal on Collaborator by 30 March 2023	Functional Business service request porta	new kpi	new kpi	new kpi	1	0	1	0	0	0
Communication strategy approved by the Executive Mayor by 30 June 2023	Approved communication strategy	new kpi	new kpi	new kpi	1	0	1	0	0	0
Prepare the Final IDP for submission to Council by the end of May	Final IDP submitted	0	0	0	0	0	0	1	1	1
Submit the final MTREF Budget by the end of May	Final Budget submitted	0	0	0	0	0	0	1	1	1

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	90.64%	92.08%	91.38%	92%	0	92%	92%	92%	92%
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	71	71	70	75	0	75	75	75	75
The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	84.5%	100%	99.60%	100%	0	100%	100%	100%	100%
Review the Municipal Organisational Staff Structure by the end of June	Structure reviewed	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	7.63%	6.27%	5.73	4.6	0	4.6	4.6	4.6	4.6
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	25.06	23.56%	27.78%	16	0	16	16	16	16
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	12.33%	11.37%	11.39%	11%	0	11%	11%	11%	11%
Submit a reviewed long term financial plan to the CFO by the end of October	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	Financial statements submitted	1	1	1	1	0	1	1	1	1
Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	0	0	0	0	0	0	12	12	12
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of indgent households	7595	7278	7367	7300	0	7300	7000	7000	7000
Achieve a debt recovery rate not less than 98% (Receipts/total billed for 12 months period x 100)	**% Recovered**	97.10%	100.15%	98.98%	98%	0	98%	98%	98%	98%
Community Services										
Director: Community Services										
Director: Community Services										
100% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	98.49%	100%	100%	100%	0%	100%	100%	100%	100%
m² of roads patched and resealed according to approved Pavement Management System within available budget	m² of roads patched and resealed	104,952	105,067	94,665	110 000	0	110 000	110 000	110 000	110 000
Limit unaccounted water to less than 26% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)}	% of water unaccounted for	23%	28.3%	24.04%	25%	0%	25%	25%	25%	25%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum	77	79	83	70	0	70	56	56	56
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)**	317	341	464	328	0	328	262	262	262
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	29,946	30,111	30,990	30,412	0	30,412	31,324	32,264	33,232
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)) (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	33,366	33,895	34,819	34,234	0	34,234	35,261	36,319	37,408
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)	53	52	52	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)	885	934	983	1020	0	1020	785	785	785
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	30,060	30,420	31,394	30,724	-	30,724	31,646	32,595	33,573

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	104	80	82	80	0	80	80	80	80
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	137	139	143	105	0	105	105	105	105
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	86.34%	79.61%	80.08%	80%	0%	80%	75%	75%	75%
Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	98.45%	98.83%	97.83%	98%	0%	98%	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	6.02%	7.35%	7.20%	7.0%	0.0%	7.0%	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	21,546	21,914	22,475	22,500	0	22,500	22,500	22,500	22,500
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	77.0%	100%	100%	100%	0.0%	100%	100%	100%	100%
Protection Services										
Director Protection Services										
Protection Services										
Annually arrange public awareness sessions on Protection Services by 30 June	Number of sessions held	103	103	123	110	0	110	120	120	120
Collect R25 000 000 Public Safety Income by 30 June (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	R17,347,607	R19,716,064	R15,882,633.99	R 20,000,000	0	R 20,000,000	R 25,000,000	R 25,000,000	R 25,000,000
Review Community Safety Plan in three year cycle by end of June 2025 in conjuction with the Department of Community Safety	Plan reviewed	0	0	1	0	0	0	0	1	0
Disaster and Fire Manangement										
Annually review and submit draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	1	1	1	1	0	1	1	1	1
Local Economic Development, Social Development and Tourism										
Director: LED, Social Development and Tourism										
LED, Social Development and Tourism										
Submit three progress reports on LED, Social Development and Tourism initiatives to Portfolio Committee *** KPI reworded for 2022/23**	Number of progress reports on LED, Social Development and Tourism initiatives submitted	4	3	3	12	0	3	3	3	3
Support 180 SMME's in terms of the SMME Development Programme by 30 June	Number of SMME's supported	160	172	134	180	0	180	180	180	180
Support 70 Emerging Contractors in terms of the Emerging Contractor Development Programme by 30 June	Number of emerging contractors supported	61	65	72	70	0	70	70	70	70
Report on projects/ initiatives in collaboration with other stakeholders for local economic development and social development (KPI reworded for 2023/24)	Number of projects / initiatives collaborated on	28	13	38	28	0	28	0	0	0
Report bi-annually on stakeholder ecosystems (collaborations) for local economic development, social development and tourism	Number of reports	new kpi	new kpi	new kpi	new kpi		new kpi	6	6	6
The number of job opportunities created through the EPWP programme and as per set targets (as per grant agreement - FTE's, translates to 1079 work opportunities)	Number of temporary jobs created	1060	1238	837	1300	0	1300	1079	1079	1079
Managers LED, Social Development and Tourism report on the hosting of at least two joint mobile Thusong outreach during the financial year to the Director Economic, Social Development and Tourism by 30 June	Report on the mobile Thusong outreach programme	no kpi set	no kpi set	1	2	0	2	2	2	2
And so on for the rest of the Votes										

The following table sets out the municipality's main performance objectives and benchmarks for the 2023/24 MTREF.

Table 32 MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	14.6%	14.1%	13.4%	12.4%	12.3%	12.3%	11.9%	11.0%	16.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	16.6%	18.1%	16.8%	16.3%	16.2%	16.2%	15.5%	14.3%	20.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	60.1%	36.6%	49.5%	44.5%	73.3%	73.3%	44.2%	100.0%	100.0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	13370.1%	13335.9%	13319.7%	13070.1%	13070.1%	13070.1%	13028.5%	10094.0%	10102.1%
Liquidity										
Current Ratio	Current assets/current liabilities	2.7	2.5	2.6	1.7	2.1	2.1	2.0	1.4	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.7	2.5	2.6	1.7	2.1	2.1	2.0	1.4	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	2.5	2.2	2.3	1.5	1.9	1.9	1.7	1.2	1.4
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)		112.9%	122.0%	116.7%	117.3%	117.2%	117.2%	118.5%	122.2%	121.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.4%	8.7%	8.1%	9.3%	8.8%	8.8%	7.4%	7.3%	7.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	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))	99.6%	99.6%	98.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		10.9%	12.3%	12.7%	40.3%	32.1%	32.1%	19.5%	23.0%	26.6%
Other Indicators										
	Total Volume Losses (kW)	14,613,426	18,855,038	13,778,144	15,205,299	15,205,299	15,205,299	13,227,018	12,697,938	12,190,020
	Total Volume Losses (kW) non technical									
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	13,111,083	17,145,565	12,852,425	13,642,108	13,642,108	13,642,108	13,623,571	14,440,985	15,307,444
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.02%	7.35%	7.20%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
	Bulk Purchase									
Water Volumes :System input	Water treatment works									
	Natural sources									
	Total Volume Losses (kℓ)	1,836,101	2,077,312	1,768,177	1,910,467	1,910,467	1,910,467	1,662,086	1,562,361	1,468,620
	Total Cost of Losses (Rand '000)	2,428,709	2,616,008	3,062,156	2,527,077	2,527,077	2,527,077	3,245,885	3,440,638	3,647,077
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	25.91%	28.25%	24.04%	24.50%	24.50%	24.50%	24.00%	24.00%	24.00%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.5%	33.7%	30.7%	33.7%	33.5%	33.5%	32.1%	30.9%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.4%	34.6%	31.5%	34.5%	34.3%	34.3%	32.8%	31.6%	31.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.7%	16.3%	16.7%	17.9%	17.9%	17.9%	17.5%	17.7%	17.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.3%	11.4%	11.9%	10.7%	11.0%	11.0%	10.1%	9.6%	9.2%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.9	11.4	15.8	14.2	14.2	14.2	14.0	7.0	7.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	7.5%	7.0%	6.1%	7.1%	6.6%	6.6%	4.3%	4.0%	3.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.0	5.8	5.4	3.4	4.1	4.1	3.7	3.3	3.2

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 previously requested information based on the ratios and norms in respect of the 2019/20 and 2020/21 and 2021/22 audit outcomes. This, and information relating to the current financial year (2022/23) and two years of the 2023/24 MTREF has been compiled and is included in Annexure H of this report.

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 2023/24 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 81 per cent which indicates that the amount available from own sources to finance capital has shown an increase.

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 2023/24 budget year is estimated to end below 35%.

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 2023/24 MTREF the current ratio is 1,96 decreasing to 1,6 by 2025/26. 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 1.4 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 measurable 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 below 25 per cent over the 2023/24 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 2023/24 financial year 7 000 registered indigents have been provided for in the budget. In terms of the municipality's indigent policy, registered households are entitled to 10kℓ 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 wastewater. Further subsidies are capped at the full revenue cost of the basic services provided above. Households with a property valuation of R220 000 are phased out and are offered the opportunity to apply for full indigent status from 2022/23.

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).

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 wastewater

The Department of Water and Sanitation conducts performance rating of water and sewage treatment works, presenting a Blue Drop or Green Drop award (2014/15 most recent for water and 2022 most recent for sanitation) respectively to potable water treatment works and wastewater 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 attending to this challenge.

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 2023/24 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 and incentive for debt older than two years paid, 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 & Preferential Procurement Policy

The Supply Chain Management Policy was first adopted by Council in 2008. The policy is continually revised to incorporate amending legislation.

The municipality approved the Preferential Procurement Policy on 14 December 2022 as a seperate policy, effective from 16 January 2023. The policy will also be 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

According to the Provincial Treasury Circular, the Western Cape GDP is expected to follow the national trajectory, expanding by 4.3 per cent in 2021, by 2.0 per cent in 2022 and by 1.9 per cent in 2023. This outlook partly reflects a slowing recovery. A more rapid implementation of economic reforms, complemented by fiscal consolidation, will ease investor concerns and support faster recovery and higher levels of economic growth over the long term. Significant risks to the economic outlook include new COVID-19 variants leading to new waves of infections, continued interruptions in power supply, rising inflation resultant from supply chain disruptions and increasing energy prices, fiscal risks as well as global economic uncertainty.

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 2023/24 MTREF:

- 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;
- The negative impact of loadshedding - loss of income from unserved energy due to loadshedding and impact of loadshedding on WWTW facilities and water purification plants, costs for the use of back-up power (gensets) and additional costs for distribution network maintenance;
- The increase in the cost of remuneration. Employee related costs comprise 30,8 per cent of total operating expenditure in the 2023/24 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 (99.07%) of annual billings up to April 2023. Cash flow is expected to be less than this historic performance up to date, due to the ongoing slow economic recovery.

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 2021 to 30 June 2024 was signed in 2021 and must be implemented by all municipalities on a national level.

The proposed increase in the salary budget is 5,4%, and notch increases, which average 2% have also been budgeted for in view signing of the multi-year agreement.

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.

The 2023/24 Provincial Budget served on 14 March 2023 in the Western Cape Provincial Parliament. Over the three-year Medium-Term Expenditure Framework (MTEF) R242.31 billion will be spend in the Western Cape.
In summary, in the Western Cape, over the next three years:

- *R1.1 billion has been set aside to ramp up our energy security and decrease our reliance on Eskom;*
- *R39.82 billion has been allocated to boost economic growth and to create opportunities for our citizens;*
- *R4.76 billion has been allocated to make sure citizens are safe in their communities; and*
- *R170.91 billion has been allocated for our citizens' wellbeing, including on key services such as Education and Healthcare.*

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 2023/24 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	2023/24 Medium Term Revenue & Expenditure Framework		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue By Source			
Property rates	340,506	357,532	375,408
Service charges	915,383	997,196	1,073,968
Rental of facilities and equipment	131,673	112,040	119,146
Interest earned	49,500	52,678	56,261
Transfers recognised - operational	184,953	200,916	213,137
Other revenue	54,562	57,260	60,045
Total Revenue (excluding capital transfers and contributions)	**1,676,577**	**1,777,621**	**1,897,966**

The following graph is a breakdown of the operational revenue per main category for the 2023/24 financial year.

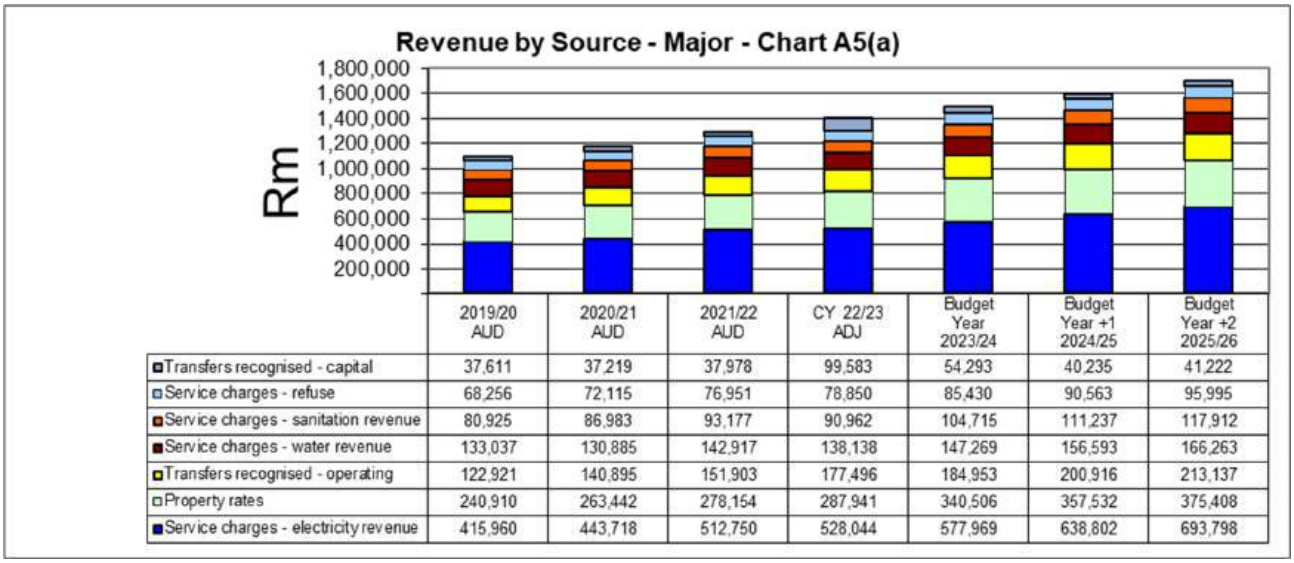


Figure 7 Breakdown of operating revenue over the 2023/24 MTREF

The following grants have been published in the DORA:

DORA & PROVINCIAL ALLOCATIONS

	2023/2024 MTREF		
NATIONAL	**2023/2024**	**2024/2025**	**2025/2026**
EQUITABLE SHARE	157,935,000	174,790,000	191,658,000
FMG	1,550,000	1,550,000	1,688,000
EPWP	3,565,000		
MIG	25,565,000	26,563,000	27,602,000
INEP	24,380,000	15,000,000	15,000,000
ENERGY EFFICIENCY & DEMAND-SIDE MANAGEMENT	4,200,000	6,000,000	
WATER INFRASTRUCTURE GRANT	5,000,000		
	222,195,000	**223,903,000**	**235,948,000**
PROVINCIAL			
RESOURCE FUNDING FOR ESTABLISHMENT AND SUPPORT OF A K9 UNIT	3,345,000	3,772,000	4,400,000
RESOURCING FUNDING FOR ESTABLISHMENT OF LAW ENFORCEMENT RURAL SAFETY UNIT	4,065,000	4,223,000	4,317,000
FINANCIAL ASSISTANCE FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	400,000	450,000	500,000
TITLE DEEDS RESTORATION GRANT	766,000		
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT	32,440,000	25,470,000	52,420,000
HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES)	79,918,000	66,082,000	45,718,000
COMMUNITY LIBRARY SERVICES GRANT	8,399,000	8,727,000	9,118,000
COMMUNITY DEVELOPMENT WORKER OPERATIONAL SUPPORT GRANT	76,000	76,000	76,000
	129,409,000	**108,800,000**	**116,549,000**
	351,604,000	**332,703,000**	**352,497,000**

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 99 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 2023/24

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	247.14	258.27	268.67	284.70	284.70	284.70	(35.9%)	182.43	193.38	204.98
Electricity: Basic levy	335.34	356.20	408.17	438.66	438.66	438.66	15.1%	504.90	535.19	567.30
Electricity: Consumption	1,753.87	1,862.96	2,134.79	2,294.26	2,294.26	2,294.26	15.1%	2,640.68	3,036.78	3,492.29
Water: Basic levy	136.50	142.64	148.35	155.62	155.62	155.62	6.5%	165.74	175.68	186.22
Water: Consumption	400.93	419.04	436.00	457.15	457.15	457.15	22.5%	559.86	593.45	629.06
Sanitation	409.35	427.84	444.89	464.01	464.01	464.01	7.3%	497.89	527.76	559.43
Refuse removal	185.49	193.84	201.59	213.48	213.48	213.48	6.8%	228.00	241.68	256.18
Other	53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total	**3,522.16**	**3,714.33**	**4,096.00**	**4,361.42**	**4,361.42**	**4,361.42**	**10.8%**	**4,833.04**	**5,357.46**	**5,949.00**
VAT on Services	491.25	518.41	574.07	610.42	610.42	610.42	15.9%	707.30	749.25	793.73
Total large household bill:	**4,013.41**	**4,232.74**	**4,670.07**	**4,971.84**	**4,971.84**	**4,971.84**	**11.4%**	**5,540.34**	**6,106.71**	**6,742.73**
% increase/-decrease		**5.5%**	**10.3%**	**6.5%**	**–**	**–**		**11.4%**	**10.2%**	**10.4%**

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.

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality									
Securities - National Government	–	–	–	–	–	–	–	–	–
Listed Corporate Bonds	–	–	–	–	–	–	–	–	–
Deposits - Bank	510,243	410,241	410,251	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)	46,515	54,278	60,512	70,005	70,005	70,005	77,846	85,830	93,964
Repurchase Agreements - Banks	–	–	–	–	–	–	–	–	–
Municipal Bonds	–	–	–	–	–	–	–	–	–
Municipality sub-total	**556,758**	**464,519**	**470,763**	**470,005**	**470,005**	**470,005**	**477,846**	**485,830**	**493,964**
Consolidated total:	**556,758**	**464,519**	**470,763**	**470,005**	**470,005**	**470,005**	**477,846**	**485,830**	**493,964**

Table 36 MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months											
Parent municipality												
LIBERTY 15934476	15 Years	Policy	Yes	Variable	Fair Value Adjustment	#N/A	01/09/2025	21,873,267	1,300,260		1,500,000	**24,673,527**
LIBERTY 21196964	14 Years	Policy	Yes	Variable	Fair Value Adjustment	#N/A	01/09/2025	36,211,823	1,516,770		3,120,000	**40,848,592**
MOMENTUM 3853776	15 Years	Policy	Yes	Variable	Fair Value Adjustment	#N/A	01/07/2026	4,079,468	43,745		360,000	**4,483,213**
Deposits - Bank		Bank investments	Yes	Fixed		#N/A	30/06/2023	410,251,102	36,624,754	-1,046,875,856	1,000,000,000	**400,000,000**
Municipality sub-total								**472,415,660**		**-1,046,875,856**	**1,004,980,000**	**470,005,333**
TOTAL INVESTMENTS AND INTEREST								**472,415,660**		**-1,046,875,856**	**1,004,980,000**	**470,005,333**

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 2023/24 medium-term capital programme:

Table 37 Sources of capital revenue over the MTREF

Vote Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funded by:									
National Government	31,528	35,100	36,688	72,254	81,741	81,741	54,293	40,235	41,222
Provincial Government	85,965	48,390	1,290	–	5,400	5,400	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	–	53,387	51,447	56,853	56,853	41,890	30,090	63,220
Transfers recognised - capital	**117,493**	**83,490**	**91,365**	**123,702**	**143,994**	**143,994**	**96,183**	**70,325**	**104,442**
Public contributions & donations	3,730	23,919	–	–	–	–	–	–	–
Borrowing	50,476	45,443	65,237	80,175	38,411	38,411	95,214	60,000	60,000
Internally generated funds	39,358	101,949	35,775	32,143	29,811	29,811	18,013	–	–
Total Capital Funding	**211,056**	**254,800**	**192,377**	**236,020**	**212,216**	**212,216**	**209,409**	**130,325**	**164,442**

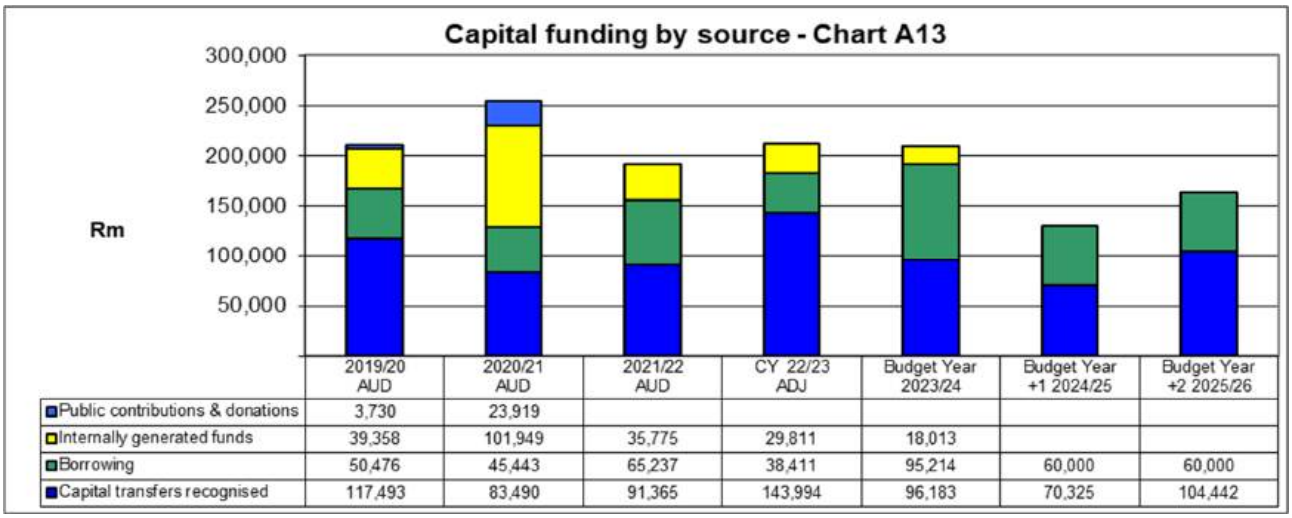


Figure 8 Sources of capital revenue for the 2023/24 financial year

Capital grants and receipts equates to 45,93 per cent of the total funding source which represents R96,1 million for the 2023/24 financial year.

Table 38 MBRR Table SA18 - Capital transfers and grant receipts

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:									
Capital Transfers and Grants									
National Government:	39,077	27,618	44,754	72,254	74,675	74,675	54,293	40,235	41,222
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	7,000	6,000	18,519	21,331	27,331	27,331	24,380	15,000	15,000
Municipal Infrastructure Grant [Schedule 5B]	32,010	21,618	21,053	23,484	23,484	23,484	24,913	25,235	26,222
Water Services Infrastructure Grant [Schedule 5B]	–	–	5,182	27,439	23,860	23,860	5,000	–	–
Municipal Disaster Relief Grant	67		–	–	–	–	–	–	–
Provincial Government:	1,500	732	48,419	38,785	43,285	43,285	41,890	30,090	63,220
Capacity Building		–	–	–	–	–	–	–	–
Capacity Building and Other		732	–				–	–	–
Housing			47,819	38,785	41,785	41,785	41,890	30,090	63,220
Road Infrastructure	1,500		–	–	–	–	–	–	–
Sports and Recreation	–	–	600	–	–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant	–	–	–	–	1,250	1,250	–	–	–
Municipal Intervention Grant	–	–	–	–	250	250	–	–	–
District Municipality:	–	–	–	–	–	–	–	–	–
All Grants	–	–	–	–	–	–	–	–	–
Other Grant Providers:	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	40,577	28,350	93,173	111,039	117,960	117,960	96,183	70,325	104,442

Borrowing still remains a significant funding source (one-third) for the own capital programme over the medium-term with an estimated R170 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality									
Annuity and Bullet Loans	331,475	330,400	329,906	321,184	321,184	321,184	320,625	225,885	226,146
Long-Term Loans (non-annuity)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Municipality sub-total	**431,475**	**430,400**	**429,906**	**421,184**	**421,184**	**421,184**	**420,625**	**325,885**	**326,146**
Total Borrowing	**431,475**	**430,400**	**429,906**	**421,184**	**421,184**	**421,184**	**420,625**	**325,885**	**326,146**
Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)	–	44,066	–	22,033	22,033	22,033	45,214	–	–
Other Securities	–	–	–	–	–	–	–	–	–
Municipality sub-total	**–**	**44,066**	**–**	**22,033**	**22,033**	**22,033**	**45,214**	**–**	**–**
Total Unspent Borrowing	**–**	**44,066**	**–**	**22,033**	**22,033**	**22,033**	**45,214**	**–**	**–**

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 R18 million in 2023/24.

It should be noted that the level of borrowings decreases over the MTREF, from R95.2m in 2023/24 to R60m in 2024/25.

The following graph illustrates the growth in outstanding borrowing for the 2019/20 to 2025/26 period.

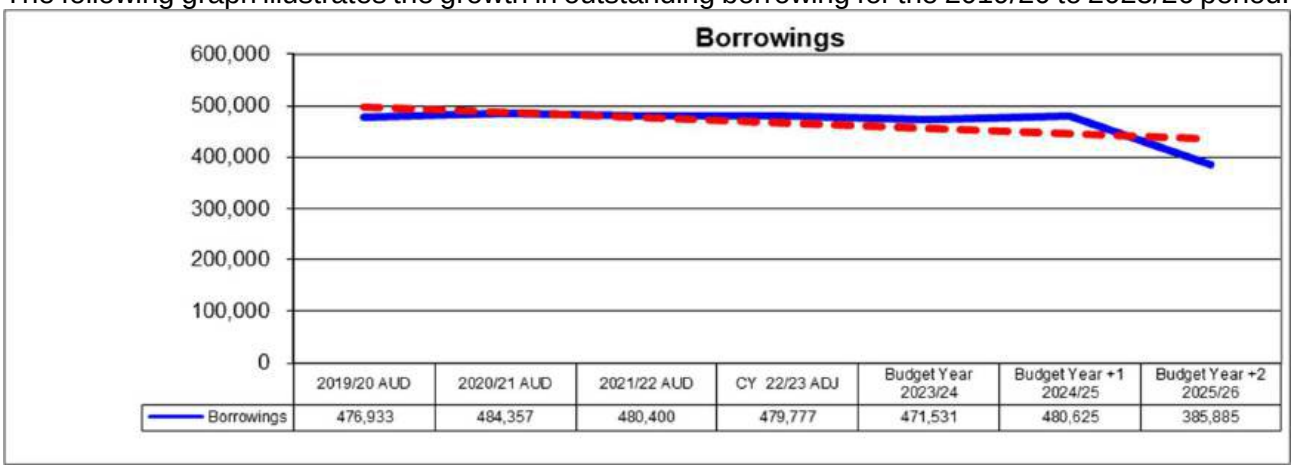


Figure 9 Growth in outstanding borrowing (long-term liabilities)

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	238,449	262,672	278,096	285,907	285,907	285,907	335,688	357,122	374,992
Service charges	689,210	737,211	818,906	843,505	830,014	830,014	904,949	998,675	1,075,429
Other revenue	175,357	131,492	171,510	146,992	152,798	152,798	171,788	143,338	151,854
Transfers and Subsidies - Operational	120,949	133,792	194,456	166,184	177,496	177,496	184,953	200,916	213,137
Transfers and Subsidies - Capital	60,675	37,219	–	72,254	87,141	87,141	54,293	40,235	41,222
Interest	53,186	34,748	36,128	24,871	34,671	34,671	41,800	44,600	47,700
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(971,606)	(1,069,400)	(1,237,641)	(1,373,971)	(1,382,381)	(1,382,381)	(1,433,760)	(1,622,038)	(1,594,654)
Finance charges	(46,570)	(48,805)	(47,584)	(48,056)	(48,056)	(48,056)	(49,658)	(51,817)	(49,865)
Transfers and Subsidies	(560)	(8,710)	(12,813)	(13,057)	(14,786)	(14,786)	(16,380)	(17,143)	(17,944)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**319,091**	**210,220**	**201,057**	**104,629**	**122,804**	**122,804**	**193,672**	**93,888**	**241,871**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,289	940	3,813	–	–	–	–	–	–
Decrease (increase) in non-current receivables	7	4	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(4,980)	(4,878)	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)
Payments									
Capital assets	(211,056)	(254,800)	(192,377)	(236,020)	(212,216)	(212,216)	(209,409)	(130,325)	(164,442)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(212,740)**	**(258,734)**	**(193,544)**	**(241,000)**	**(217,196)**	**(217,196)**	**(214,389)**	**(135,305)**	**(169,422)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	54,000	54,000	50,000	50,000	50,000	50,000	50,000	60,000	60,000
Increase (decrease) in consumer deposits	–	–	–	2,000	2,000	2,000	22,000	2,000	2,000
Payments									
Repayment of borrowing	(39,725)	(46,576)	(53,957)	(50,623)	(50,623)	(50,623)	(58,245)	(50,907)	(154,740)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**14,275**	**7,424**	**(3,957)**	**1,377**	**1,377**	**1,377**	**13,755**	**11,093**	**(92,740)**
NET INCREASE/ (DECREASE) IN CASH HELD	**120,626**	**(41,091)**	**3,557**	**(134,994)**	**(93,016)**	**(93,016)**	**(6,962)**	**(30,324)**	**(20,290)**
Cash/cash equivalents at the year begin:	**533,188**	**653,813**	**612,723**	566,302	616,280	616,280	**523,264**	**516,302**	**485,978**
Cash/cash equivalents at the year end:	**653,813**	**612,723**	**616,280**	**431,308**	**523,264**	**523,264**	**516,302**	**485,978**	**465,688**

The above table shows the cash and cash equivalents of the Municipality from the 2019/20 to 2025/26 financial years. For the 2023/24 MTREF the budget has been prepared to ensure acceptable levels of cash and cash equivalents over the medium-term with cash levels anticipated to slightly decline.

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. The working capital has to be optimally managed.

Table 41 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

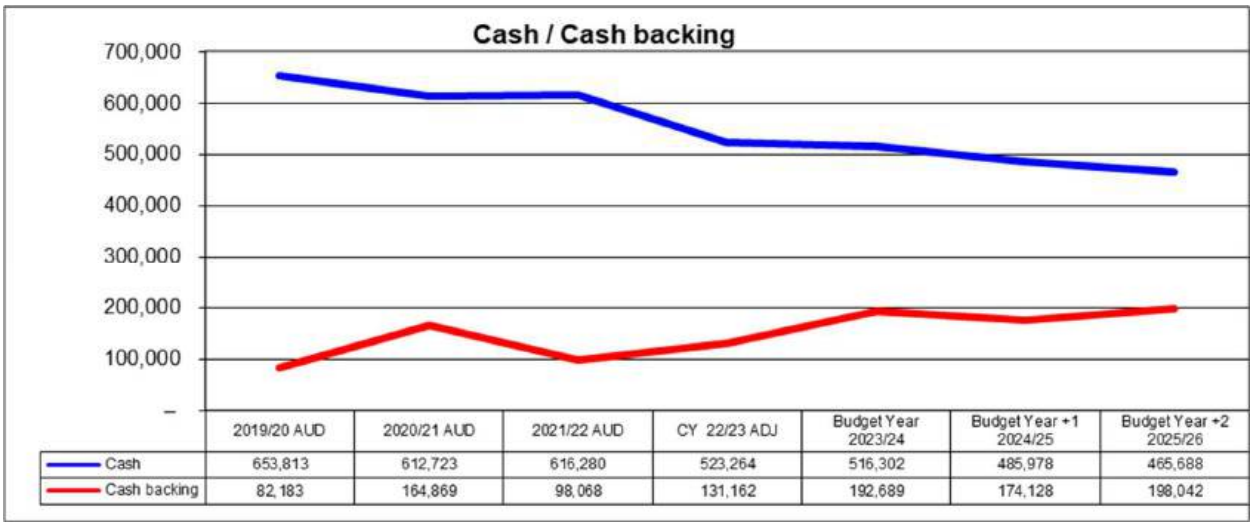
Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available									
Cash/cash equivalents at the year end	653,813	612,723	616,280	431,308	523,264	523,264	516,302	485,978	465,688
Other current investments > 90 days	82,974	81,353	96,666	93,122	92,965	92,965	88,033	90,160	92,677
Investments - Property, plant and equipment	3,485,598	3,601,762	3,637,253	3,820,865	3,798,520	3,798,520	3,859,136	3,838,163	3,848,772
Cash and investments available:	**4,222,385**	**4,295,837**	**4,350,199**	**4,345,294**	**4,414,748**	**4,414,748**	**4,463,471**	**4,414,301**	**4,407,137**
Application of cash and investments									
Trade payables from Non-exchange transactions: Unsper	31,133	24,030	26,309	–	–	–	–	–	–
Unspent borrowing	–	44,066	–	22,033	22,033	22,033	45,214	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	90,063	95,532	91,202	116,642	113,656	113,656	133,620	147,627	161,748
Other provisions	2,612	28,547	13,315	12,515	12,515	12,515	6,045	8,776	8,748
Long term investments committed	46,515	54,278	60,512	70,005	70,005	70,005	77,846	85,830	93,964
Reserves to be backed by cash/investments	3,227	3,227	3,228	3,223	3,223	3,223	3,229	3,229	3,229
Total Application of cash and investments:	**173,549**	**249,681**	**194,565**	**224,418**	**221,432**	**221,432**	**265,953**	**245,461**	**267,689**
Surplus(shortfall)	**4,048,835**	**4,046,156**	**4,155,634**	**4,120,877**	**4,193,316**	**4,193,316**	**4,197,518**	**4,168,840**	**4,139,448**

From the above table it can be seen that the cash and investments total R616.2 million in the 2022/23 financial year and R604.3 million in 2023/24, 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 R45.2m 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 2023/24 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.



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash	653,813	612,723	616,280	523,264	516,302	485,978	465,688
Cash backing	82,183	164,869	98,068	131,162	192,689	174,128	198,042

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	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures									
Cash/cash equivalents at the year end - R'000	653,813	612,723	616,280	431,308	523,264	523,264	516,302	485,978	465,688
Cash + investments at the yr end less applications - R'000	4,048,835	4,046,156	4,155,634	4,120,877	4,193,316	4,193,316	4,197,518	4,168,840	4,139,448
Cash year end/monthly employee/supplier payments	7.0	5.8	5.4	3.4	4.1	4.1	3.7	3.3	3.2
Surplus/(Deficit) excluding depreciation offsets: R'000	–	–	–	–	–	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	N.A.	0.2%	4.7%	(3.0%)	(7.2%)	(6.0%)	5.7%	1.9%	1.0%
Cash receipts % of Ratepayer & Other revenue	45.7%	46.1%	44.2%	44.6%	44.5%	44.5%	43.1%	43.5%	43.9%
Debt impairment expense as a % of total billable revenue	4.5%	4.5%	4.8%	4.6%	5.7%	5.7%	5.0%	5.0%	4.6%
Capital payments % of capital expenditure	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	57.7%	31.5%	49.5%	44.5%	73.3%	73.3%	44.2%	100.0%	100.0%
Grants % of Govt. legislated/gazetted allocations							100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	N.A.	(5.9%)	0.1%	19.3%	(8.7%)	0.0%	(27.6%)	(2.8%)	(0.4%)
Long term receivables % change - incr(decr)	N.A.	16.7%	11.5%	15.7%	0.0%	0.0%	11.2%	10.3%	9.5%
R&M % of Property Plant & Equipment	5.4%	5.9%	6.7%	7.0%	7.1%	7.1%	7.6%	8.2%	8.5%
Asset renewal % of capital budget	1.7%	6.1%	16.1%	8.8%	9.9%	9.9%	7.8%	19.3%	16.5%
Supporting indicators									
% incr *total service charges (incl prop rates)*		6.2%	10.7%	3.0%	(1.2%)	0.0%	11.7%	7.9%	7.0%
% incr Property Tax		9.4%	5.6%	3.5%	0.0%	0.0%	18.3%	5.0%	5.0%
% incr Service charges - Water		6.7%	15.6%	5.6%	(2.5%)	0.0%	9.5%	10.5%	8.6%
% incr Service charges - Waste Water Management		(1.6%)	9.2%	(3.3%)	(0.0%)	0.0%	6.6%	6.3%	6.2%
% incr Service charges - Waste Management		7.5%	7.1%	(2.4%)	0.0%	0.0%	15.1%	6.2%	6.0%
#REF!		5.7%	6.7%	2.5%	0.0%	0.0%	8.3%	6.0%	6.0%
% incr in Sale of Goods and Rendering of Services		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	939,088	997,143	1,103,950	1,137,583	1,123,935	1,123,935	1,255,889	1,354,728	1,449,376
Service charges	939,088	997,143	1,103,950	1,137,583	1,123,935	1,123,935	1,255,889	1,354,728	1,449,376
Property rates	240,910	263,442	278,154	287,941	287,941	287,941	340,506	357,532	375,408
Service charges - electricity revenue	415,960	443,718	512,750	541,692	528,044	528,044	577,969	638,802	693,798
Service charges - water revenue	133,037	130,885	142,917	138,138	138,138	138,138	147,269	156,593	166,263
Service charges - sanitation revenue	80,925	86,983	93,177	90,962	90,962	90,962	104,715	111,237	117,912
Service charges - refuse removal	68,256	72,115	76,951	78,850	78,850	78,850	85,430	90,563	95,995
Service charges - other									
Interest	4,376	6,164	6,858	7,858	7,858	7,858	8,319	8,818	9,346
Capital expenditure excluding capital grant funding	93,564	171,310	101,011	112,318	68,222	68,222	113,226	60,000	60,000
Cash receipts from ratepayers	1,103,016	1,131,375	1,268,512	1,276,404	1,268,719	1,268,719	1,412,425	1,499,135	1,602,275
Ratepayer & Other revenue	2,415,869	2,453,195	2,872,527	2,863,070	2,852,422	2,852,422	3,274,268	3,449,840	3,652,601
Change in consumer debtors (current and non-current)	N/A	(7,788)	17,200	7,725	(6,210)	–	122,855	867	2,347
Operating and Capital Grant Revenue	160,532	178,114	189,881	251,100	277,079	277,079	239,246	241,151	254,359
Capital expenditure - total	211,056	254,800	192,377	236,020	212,216	212,216	209,409	130,325	164,442
Capital expenditure - renewal	3,606	15,499	30,964	20,730	20,936	20,936	16,300	25,100	27,200
Supporting benchmarks									
Growth guideline maximum	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline	4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY							168,528	183,668	194,726
Provincial operating grants							17,051	17,248	18,411
Provincial capital grants							–	–	–
District Municipality grants							–	–	–
Total gazetted/advised national, provincial and district grants							239,246	241,151	254,359
Average annual collection rate (arrears inclusive)									
DoRA operating									
Operational Revenue:General Revenue:Equitable Share							157,935	174,790	191,658
Energy Efficiency and Demand-side [Schedule 5B]							4,200	6,000	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]							3,565	–	–
Local Government Financial Management Grant [Schedule 5B]							1,550	1,550	1,688
Municipal Infrastructure Grant [Schedule 5B]							1,278	1,328	1,380
							168,528	**183,668**	**194,726**
DoRA Capital									
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]							24,380	15,000	15,000
Municipal Infrastructure Grant [Schedule 5B]							24,287	25,235	26,222
Water Services Infrastructure Grant [Schedule 5B]							5,000	–	–
Trend									
Change in consumer debtors (current and non-current)	(2,044)	(7,788)	17,200	7,725	(6,210)	–	122,855	867	2,347
Total Operating Revenue	1,288,611	1,294,494	1,473,713	1,498,153	1,509,017	1,509,017	1,676,577	1,777,621	1,897,966
Total Operating Expenditure	1,191,084	1,321,810	1,495,800	1,594,971	1,608,448	1,608,448	1,742,212	1,843,369	1,917,834
Operating Performance Surplus/(Deficit)	97,527	(27,316)	(22,087)	(96,819)	(99,431)	(99,431)	(65,635)	(65,748)	(19,869)
Cash and Cash Equivalents (30 June 2012)							–		
Revenue									
% Increase in Total Operating Revenue		0.5%	13.8%	1.7%	0.7%	0.0%	11.1%	6.0%	6.8%
% Increase in Property Rates Revenue		9.4%	5.6%	3.5%	0.0%	0.0%	72.6%	5.0%	5.0%
% Increase in Electricity Revenue		6.7%	15.6%	5.6%	(2.5%)	0.0%	9.5%	10.5%	8.6%
% Increase in Property Rates & Services Charges		6.2%	10.7%	3.0%	(1.2%)	0.0%	11.7%	7.9%	7.0%
Expenditure									
% Increase in Total Operating Expenditure		11.0%	13.2%	6.6%	0.8%	0.0%	8.3%	5.8%	4.0%
% Increase in Employee Costs		14.6%	3.8%	11.4%	0.3%	0.0%	6.3%	2.1%	5.1%
% Increase in Electricity Bulk Purchases		7.1%	17.9%	9.3%	(3.3%)	0.0%	15.7%	12.7%	10.0%
Average Cost Per Budgeted Employee Position (Remuneration)			357827.1364	1178686.981			1268658.156		
Average Cost Per Councillor (Remuneration)			0	0			0		
R&M % of PPE	5.4%	5.9%	6.7%	7.0%	7.1%	7.1%	7.6%	8.2%	8.5%
Asset Renewal and R&M as a % of PPE	6.0%	7.0%	8.0%	9.0%	8.0%	8.0%	9.0%	9.0%	10.0%
Debt Impairment % of Total Billable Revenue	4.5%	4.5%	4.8%	4.6%	5.7%	5.7%	5.0%	5.0%	4.6%
Capital Revenue									
Internally Funded & Other (R'000)	50,476	45,443	65,237	80,175	38,411	38,411	95,214	60,000	60,000
Borrowing (R'000)	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)	211,056	254,800	192,377	236,020	212,216	212,216	209,409	130,325	164,442
Internally Generated funds % of Non Grant Funding	(97.8%)	(84.4%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)
Borrowing % of Non Grant Funding	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	536.3%	249.9%	537.7%	734.3%	711.9%	711.9%	1162.6%	0.0%	0.0%
Capital Expenditure									
Total Capital Programme (R'000)	207,327	230,881	192,377	236,020	212,216	212,216	209,409	130,325	164,442
Asset Renewal	22,252	55,281	72,662	94,065	60,298	60,298	68,960	59,641	66,041
Asset Renewal % of Total Capital Expenditure	10.7%	23.9%	37.8%	39.9%	28.4%	28.4%	32.9%	45.8%	40.2%
Cash									
Cash Receipts % of Rate Payer & Other	45.7%	46.1%	44.2%	44.6%	44.5%	44.5%	43.1%	43.5%	43.9%
Cash Coverage Ratio	0	0	0	0	0	0	0	0	0
Borrowing									
Credit Rating (2009/10)							0		
Capital Charges to Operating	14.6%	14.1%	13.4%	12.4%	12.3%	12.3%	11.9%	11.0%	16.1%
Borrowing Receipts % of Capital Expenditure	57.7%	31.5%	49.5%	44.5%	73.3%	73.3%	44.2%	100.0%	100.0%
Reserves									
Surplus/(Deficit)	4,048,835	4,046,156	4,155,634	4,120,877	4,193,316	4,193,316	4,197,518	4,168,840	4,139,448
Free Services									
Free Basic Services as a % of Equitable Share	28.7%	22.9%	26.7%	25.9%	25.9%	25.9%	25.3%	24.2%	23.4%
Free Services as a % of Operating Revenue (excl operational transfers)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Operating Revenue	1,288,611	1,294,494	1,473,713	1,498,153	1,509,017	1,509,017	1,676,577	1,777,621	1,897,966
Total Operating Expenditure	1,191,084	1,321,810	1,495,800	1,594,971	1,608,448	1,608,448	1,742,212	1,843,369	1,917,834
Surplus/(Deficit) Budgeted Operating Statement	97,527	(27,316)	(22,087)	(96,819)	(99,431)	(99,431)	(65,635)	(65,748)	(19,869)
Surplus/(Deficit) Considering Reserves and Cash Backing	4,048,835	4,046,156	4,155,634	4,120,877	4,193,316	4,193,316	4,197,518	4,168,840	4,139,448
MTREF Funded (1) / Unfunded (0)	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	✓	✓	✓	✓	✓	✓	✓	✓	✓

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 2023/24 MTREF indicates R516,3million, R485,9 million and R465,7 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. 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 3 over the 2023/24 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 5,3 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 84, 100 and 100 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.

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.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 43 MBRR SA19 - Expenditure on transfers and grant programmes

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**4,297**	**14,184**	**135,524**	**10,287**	**11,866**	**11,866**	**9,967**	**8,878**	**3,068**
Operational Revenue:General Revenue:Equitable Share	–	10,134	130,444						
Energy Efficiency and Demand-side [Schedule 5B]	–	–	–	5,000	3,000	3,000	4,200	6,000	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,635	2,500	2,530	2,593	2,593	2,593	3,565	–	–
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,550	1,688
Municipal Disaster Grant [Schedule 5B]	112		–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]	–	–	1,000	1,144	1,144	1,144	652	1,328	1,380
Water Services Infrastructure Grant	–	–	–		3,579	3,579	–	–	–
Provincial Government:	**12,147**	**33,402**	**16,288**	**71,715**	**79,365**	**79,365**	**87,519**	**78,710**	**53,329**
Capacity Building	18		–	–	–	–	–	–	–
Capacity Building and Other	4,716	1,597							
Housing		24,009					766		
Infrastructure	126	145							
Libraries, Archives and Museums	7,287	7,651	6,580	8,258	8,258	8,258	8,399	8,727	9,118
Library Support Grant			2,222						
Thusong Services Centres Grant				150	150	150			
Resource funding for the establish & support of K9 Unit			3,059	2,420	2,420	2,420	3,345	3,772	4,400
Municipal Electricity Masterplan Grant			1,000						
Financial Management Capacity Building Grant			676						
Community Development Workers			76	75	75	75	76	76	76
Municipal Energy Resilience Grant			650						
LG Public Employment Grant			1,300						
Maintenance & Construction of Transport Infrastructure			145	140	140	140	400	450	500
Financial Management Capability Grant					450	450			
Municipal Service Delivery & Capacity Building Grant			181		300	300			
Municipal Intervention Grant					200	200			
Resource funding for the est of Law Enforcement Reaction Unit			400	2,958	2,958	2,958	4,065	4,223	4,317
Emergency Municipal Load-shedding relief grant					6,700	6,700			
Human Settlements (Housing - Construction Contracts)	–	–		57,714	57,714	57,714	70,468	61,462	34,918
District Municipality:	**–**	**–**	**90**	**–**	**35**	**35**	**–**	**–**	**–**
All Grants	–	–	90	–	35	35	–	–	–
Other Grant Providers:	**–**	**–**	**–**	**–**	**420**	**420**	**–**	**–**	**–**
Households	–	–	–	–	420	420	–	–	–
Total operating expenditure of Transfers and Grants:	**16,443**	**47,586**	**151,903**	**82,002**	**91,686**	**91,686**	**97,486**	**87,588**	**56,397**
Capital expenditure of Transfers and Grants									
National Government:	**31,595**	**35,100**	**36,688**	**72,254**	**74,675**	**74,675**	**54,293**	**40,235**	**41,222**
Integrated National Electrifcation Programme (Municipal Grant) [Schedule 5B]	7,000	6,000	11,453	21,331	27,331	27,331	24,380	15,000	15,000
Municipal Infrastructure Grant [Schedule 5B]	24,528	29,100	20,053	23,484	23,484	23,484	24,913	25,235	26,222
Water Services Infrastructure Grant [Schedule 5B]	–	–	5,182	27,439	23,860	23,860	5,000		
Municipal Disaster Relief Grant	67	–	–	–	–	–	–	–	–
Provincial Government:	**5,797**	**48,390**	**1,290**	**38,785**	**43,285**	**43,285**	**41,890**	**30,090**	**63,220**
Capacity Building			–	–	–	–	–	–	–
Capacity Building and Other	1,843		–	–			–	–	–
Disaster and Emergency Services			–	–			–	–	–
Health			–	–			–	–	–
Housing		46,271	–	38,785	41,785	41,785	41,890	30,090	63,220
Infrastructure		2,119	–	–			–	–	–
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	3,204		603	–	–	–	–	–	–
Resource funding for the establish & support of K9 Unit			624	–	–	–	–	–	–
Road Infrastructure	750		–	–	–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant	–	–	63	–	1,250	1,250	–	–	–
Municipal Intervention Grant	–	–	–	–	250	250	–	–	–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	–	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**–**	**12,662**	**15,068**	**15,068**	**–**	**–**	**–**
Departmental Agencies and Accounts	–	–	–	–	2,626	2,626	–	–	–
Public Corporations	–	–	–	12,662	12,442	12,442	–	–	–
Total capital expenditure of Transfers and Grants	**37,392**	**83,490**	**37,978**	**123,702**	**133,029**	**133,029**	**96,183**	**70,325**	**104,442**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**53,835**	**131,076**	**189,881**	**205,703**	**224,714**	**224,714**	**193,669**	**157,913**	**160,839**

Table 44 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	–	–	(6,870)	–	–	–	–	–	–
Current year receipts	(4,185)	(10,920)	(4,080)	(10,374)	(8,374)	(8,374)	167,902	183,668	194,726
Conditions met - transferred to revenue	**(4,185)**	**(10,920)**	**(10,950)**	**(10,374)**	**(8,374)**	**(8,374)**	**167,902**	**183,668**	**194,726**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	(10,842)	(2,814)	(2,235)	–	–	–	–	–	–
Current year receipts	(9,865)	(11,103)	(21,344)	(14,001)	(16,980)	(16,980)	17,051	26,057	52,601
Conditions met - transferred to revenue	**(38,599)**	**(25,599)**	**(41,467)**	**(14,001)**	**(16,980)**	**(16,980)**	**17,051**	**26,057**	**52,601**
Conditions still to be met - transferred to liabilities	17,893	11,682	17,888	–	–	–	–	–	–
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	(35)	(35)			
Conditions met - transferred to revenue	**–**	**–**	**–**	**–**	**(35)**	**(35)**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	(187)	(187)	(187)	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	**(187)**	**(187)**	**(187)**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue	**(42,971)**	**(36,705)**	**(52,603)**	**(24,375)**	**(25,389)**	**(25,389)**	**184,953**	**209,725**	**247,327**
Total operating transfers and grants - CTBM	**17,893**	**11,682**	**17,888**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	–	(7,482)	–	–	–	–	–	–	–
Current year receipts	(39,010)	(27,618)	(44,754)	(72,167)	(85,232)	(85,232)	54,293	40,235	41,222
Conditions met - transferred to revenue	**(39,010)**	**(35,100)**	**(44,754)**	**(72,167)**	**(85,232)**	**(85,232)**	**54,293**	**40,235**	**41,222**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	(1,562)	(750)	–	–	–	–	–	–	–
Current year receipts	62	–	(600)	–	(5,400)	(5,400)	41,890	30,090	63,220
Conditions met - transferred to revenue	**(2,250)**	**(1,500)**	**(600)**	**–**	**(5,400)**	**(5,400)**	**41,890**	**30,090**	**63,220**
Conditions still to be met - transferred to liabilities	750	750	–	–	–	–	–	–	–
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	–	(19,900)	(14,738)	(12,662)	(12,442)	(12,442)	–	–	–
Current year receipts	(19,900)	–	–	–	(2,626)	(2,626)	–	–	–
Conditions met - transferred to revenue	**(19,900)**	**(19,900)**	**(14,738)**	**(12,662)**	**(15,068)**	**(15,068)**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue	**(61,160)**	**(56,500)**	**(60,092)**	**(84,829)**	**(105,700)**	**(105,700)**	**96,183**	**70,325**	**104,442**
Total capital transfers and grants - CTBM	**750**	**750**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE	**(104,131)**	**(93,205)**	**(112,695)**	**(109,204)**	**(131,089)**	**(131,089)**	**281,136**	**280,050**	**351,769**
TOTAL TRANSFERS AND GRANTS - CTBM	**18,643**	**12,432**	**17,888**	**–**	**–**	**–**	**–**	**–**	**–**

2.8 Councillor and employee benefits

Table 45 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	10,174	10,116	10,454	11,137	11,137	11,137	11,360	11,859	12,386
Pension and UIF Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Cellphone Allowance	1,108	1,102	1,085	1,199	1,199	1,199	1,154	1,154	1,154
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
Sub Total - Councillors	**11,282**	**11,219**	**11,538**	**12,335**	**12,335**	**12,335**	**12,514**	**13,014**	**13,540**
% increase		**(0.6%)**	**2.8%**	**6.9%**	**–**	**–**	**1.4%**	**4.0%**	**4.0%**
Senior Managers of the Municipality									
Basic Salaries and Wages	11,569	12,036	12,317	12,871	12,859	12,859	13,498	14,189	14,918
Pension and UIF Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	136	139	96	149	149	149	101	106	112
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Cellphone Allowance	187	183	182	181	181	181	194	194	194
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	**11,891**	**12,358**	**12,595**	**13,201**	**13,188**	**13,188**	**13,793**	**14,490**	**15,224**
% increase		**3.9%**	**1.9%**	**4.8%**	**(0.1%)**	**–**	**4.6%**	**5.0%**	**5.1%**
Other Municipal Staff									
Basic Salaries and Wages	235,816	256,751	268,839	304,025	300,733	300,733	320,654	334,706	352,659
Pension and UIF Contributions	39,697	42,603	45,123	52,863	53,243	53,243	55,940	58,909	62,078
Medical Aid Contributions	13,141	13,951	14,510	17,116	17,168	17,168	18,074	19,041	20,060
Overtime	28,523	30,532	35,197	29,501	30,746	30,746	33,331	35,138	37,031
Performance Bonus	19,083	19,090	20,532	23,818	24,018	24,018	25,233	26,573	27,987
Motor Vehicle Allowance	7,923	8,115	8,136	8,321	8,321	8,321	8,869	9,346	9,847
Cellphone Allowance	1,942	1,967	2,003	2,184	2,215	2,215	2,300	2,424	2,554
Housing Allowances	2,507	2,741	1,707	1,829	1,884	1,884	1,985	2,091	2,204
Other benefits and allowances	19,975	22,610	27,708	29,730	30,443	30,443	31,926	33,648	35,452
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	4,855	3,047	3,689	3,945	4,205	4,205	3,945	3,310	3,739
Post-retirement benefit obligations	(4,578)	22,448	12,613	17,946	19,771	19,771	21,862	9,771	8,464
Sub Total - Other Municipal Staff	**368,883**	**423,855**	**440,056**	**491,277**	**492,747**	**492,747**	**524,118**	**534,958**	**562,075**
Total Parent Municipality	**392,057**	**447,432**	**464,190**	**516,813**	**518,271**	**518,271**	**550,425**	**562,461**	**590,839**
TOTAL SALARY, ALLOWANCES & BENEFITS	**392,057**	**447,432**	**464,190**	**516,813**	**518,271**	**518,271**	**550,425**	**562,461**	**590,839**
TOTAL MANAGERS AND STAFF	**380,774**	**436,214**	**452,651**	**504,478**	**505,935**	**505,935**	**537,911**	**549,447**	**577,299**

Table 46 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum			1.				2.
Councillors							
Speaker	1	783,545	–	44,400	–	–	827,945
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	967,105	–	44,400	–	–	1,011,505
Deputy Executive Mayor	1	774,152	–	44,400	–	–	818,552
Executive Committee	4	2,901,321	–	177,600	–	–	3,078,921
Total for all other councillors	20	5,933,390	–	843,600	–	–	6,776,990
Total Councillors	**27**	**11,359,513**	**–**	**1,154,400**			**12,513,913**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	1,752,395	–	40,800	101,110	–	1,894,305
Chief Finance Officer	1	2,040,669	–	24,480	–	–	2,065,149
Management Services	1	1,944,037	–	24,480	–	–	1,968,517
Infrastructure and Planning	1	2,045,784	–	27,540	–	–	2,073,324
Protection Service	1	1,864,037	–	27,540	–	–	1,891,577
LED	1	1,899,118	–	24,480	–	–	1,923,598
Community Services	1	1,952,264	–	24,480	–	–	1,976,744
Total Senior Managers of the Municipality	**7**	**13,498,304**	**–**	**193,800**	**101,110**		**13,793,214**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**34**	**24,857,817**	**–**	**1,348,200**	**101,110**		**26,307,127**

Table 47 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	2021/22			Current Year 2022/23			Budget Year 2023/24		
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	–	27	7	–	27	7	–
Board Members of municipal entities			–			–			–
Municipal employees			–						
Municipal Manager and Senior Managers	7	7	–	7	7	–	7	6	–
Other Managers	51	51	–	52	49	–	52	47	–
Professionals	*29*	*23*	–	*30*	*22*	–	*30*	*24*	–
Finance	24	18	–	24	17	–	24	19	–
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	–	3	2	–	3	2	–
Technicians	*200*	*170*	*1*	*198*	*176*	*6*	*186*	*177*	–
Finance			–			–			
Spatial/town planning	11	10	–	11	11	5	11	10	–
Information Technology	5	4	1	6	5	1	6	5	–
Roads	10	7	–	10	10	–	10	10	–
Electricity	31	27	–	30	26	–	30	27	–
Water	21	19	–	21	18	–	21	18	–
Sanitation	2	2	–	2	2	–	2	2	–
Refuse	6	5	–	5	5	–	5	4	–
Other	114	96	–	113	99	–	101	101	–
Clerks (Clerical and administrative)	273	244	60	279	243	54	277	245	–
Service and sales workers	140	108	–	143	125	–	150	129	–
Skilled agricultural and fishery workers			–			8			
Craft and related trades			–			–			
Plant and Machine Operators	60	56	–	60	60	–	62	54	–
Elementary Occupations	426	416	122	428	406	32	424	403	–
TOTAL PERSONNEL NUMBERS	**1,211**	**1,082**	**183**	**1,224**	**1,095**	**100**	**1,215**	**1,092**	**–**
% increase				1.1%	1.2%	(45.4%)	(0.7%)	(0.3%)	(100.0%)
Total municipal employees headcount	**1,186**	**1,082**		**1,199**	**1,095**		**1,200**	**1,085**	
Finance personnel headcount	**114**	**104**		**114**	**101**		**114**	**101**	
Human Resources personnel headcount	**18**	**17**		**22**	**17**		**20**	**17**	

2.9 Monthly targets for revenue, expenditure and cash flow …./

Table 48 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue															
Exchange Revenue															
Service charges - Electricity	48,164	48,164	48,164	48,164	48,164	48,164	48,164	48,164	48,164	48,164	48,164	48,164	577,969	638,802	693,798
Service charges - Water	12,272	12,272	12,272	12,272	12,272	12,272	12,272	12,272	12,272	12,272	12,272	12,272	147,269	156,593	166,263
Service charges - Waste Water Management	8,726	8,726	8,726	8,726	8,726	8,726	8,726	8,726	8,726	8,726	8,726	8,726	104,715	111,237	117,912
Service charges - Waste Management	7,119	7,119	7,119	7,119	7,119	7,119	7,119	7,119	7,119	7,119	7,119	7,119	85,430	90,563	95,995
Sale of Goods and Rendering of Services	10,973	10,973	10,973	10,973	10,973	10,973	10,973	10,973	10,973	10,973	10,973	10,973	131,673	112,040	119,146
Agency services	693	693	693	693	693	693	693	693	693	693	693	693	8,319	8,818	9,346
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables	533	533	533	533	533	533	533	533	533	533	533	533	6,400	6,700	7,100
Interest earned from Current and Non Current Assets	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	41,800	44,600	47,700
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	94	94	94	94	94	94	94	94	94	94	94	94	1,127	1,149	1,173
Rental from Fixed Assets	470	470	470	470	470	470	470	470	470	470	470	471	5,646	5,975	6,290
Licence and permits	80	80	80	80	80	80	80	80	80	80	80	80	964	1,016	1,071
Operational Revenue	687	687	687	687	687	687	687	687	687	687	687	687	8,242	8,556	8,867
Non-Exchange Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates	28,376	28,376	28,376	28,376	28,376	28,376	28,376	28,376	28,376	28,376	28,376	28,376	340,506	357,532	375,408
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	20,421	21,687	23,013
Licences or permits	162	162	162	162	162	162	162	162	162	162	162	162	1,943	2,060	2,184
Transfer and subsidies - Operational	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	184,953	200,916	213,137
Interest	108	108	108	108	108	108	108	108	108	108	108	108	1,300	1,378	1,461
Fuel Levy	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains	–	–	–	–	–	–	–	–	–	–	–	7,900	7,900	8,000	8,100
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**139,056**	**139,056**	**139,056**	**139,056**	**139,056**	**139,056**	**139,056**	**139,056**	**139,056**	**139,056**	**139,056**	**146,957**	**1,676,577**	**1,777,621**	**1,897,966**
Expenditure															
Employee related costs	44,826	44,826	44,826	44,826	44,826	44,826	44,826	44,826	44,826	44,826	44,826	44,826	537,911	549,447	577,299
Remuneration of councillors	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	1,043	12,514	13,014	13,540
Bulk purchases - electricity	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	35,817	429,805	484,562	533,019
Inventory consumed	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,208	5,209	62,499	68,235	66,340
Debt Impairment	–	–	–	–	–	–	–	–	–	–	–	19,414	19,414	19,608	19,804
Depreciation and amortisation	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,429	12,431	149,154	151,672	154,226
Interest	4,138	4,138	4,138	4,138	4,138	4,138	4,138	4,138	4,138	4,138	4,138	4,138	49,658	51,817	49,865
Contracted services	25,052	25,052	25,052	25,052	25,052	25,052	25,052	25,052	25,052	25,052	25,052	25,054	300,624	323,452	341,534
Transfers and subsidies	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	16,380	17,143	17,944
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs	14,647	14,647	14,647	14,647	14,647	14,647	14,647	14,647	14,647	14,647	14,647	3,135	164,252	164,418	144,263
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses												–	–	–	–
Total Expenditure	**144,525**	**144,525**	**144,525**	**144,525**	**144,525**	**144,525**	**144,525**	**144,525**	**144,525**	**144,525**	**144,525**	**152,432**	**1,742,212**	**1,843,369**	**1,917,834**
Surplus/(Deficit)	**(5,469)**	**(5,469)**	**(5,469)**	**(5,469)**	**(5,469)**	**(5,469)**	**(5,469)**	**(5,469)**	**(5,469)**	**(5,469)**	**(5,469)**	**(5,475)**	**(65,635)**	**(65,748)**	**(19,869)**
Transfers and subsidies - capital (monetary allocations)	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	54,293	40,235	41,222
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–	–	–	–	–	–	(11,342)	(11,342)	(25,513)	21,353
Income Tax	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(12,293)**	**(22,685)**	**(51,026)**	**42,706**
Surplus/(Deficit) after income tax	–	–	–	–	–	–	–	–	–	–	–	–	(11,342)	(11,342)	(25,513)	21,353
Surplus/(Deficit) attributable to municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11,342)**	**(25,513)**	**21,353**

Table 49 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote															
Vote 1 - Council & Mayor's Office	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	52,697	58,511	65,462
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	80	80	80	80	80	80	80	80	80	80	80	80	956	974	993
Vote 4 - Finance	33,378	33,378	33,378	33,378	33,378	33,378	33,378	33,378	33,378	33,378	33,378	33,378	400,540	421,055	442,968
Vote 5 - Infrastructure & Planning	65,340	65,340	65,340	65,340	65,340	65,340	65,340	65,340	65,340	65,340	65,340	65,340	784,082	824,500	885,944
Vote 6 - Protection Services	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	38,275	40,713	43,398
Vote 7 - Economic and Social Development & Tourism	302	302	302	302	302	302	302	302	302	302	302	302	3,628	66	70
Vote 8 - Community Services	37,558	37,558	37,558	37,558	37,558	37,558	37,558	37,558	37,558	37,558	37,558	37,558	450,692	472,038	500,353
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,240**	**1,730,869**	**1,817,856**	**1,939,188**
Expenditure by Vote to be appropriated															
Vote 1 - Council & Mayor's Office	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,121	4,122	49,457	37,658	37,754
Vote 2 - Municipal Manager & Internal Audit	698	698	698	698	698	698	698	698	698	698	698	698	8,371	8,768	9,186
Vote 3 - Management Services	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,790	5,791	69,485	74,131	77,829
Vote 4 - Finance	8,953	8,953	8,953	8,953	8,953	8,953	8,953	8,953	8,953	8,953	8,953	8,954	107,441	113,042	119,256
Vote 5 - Infrastructure & Planning	68,338	68,338	68,338	68,338	68,338	68,338	68,338	68,338	68,338	68,338	68,338	68,339	820,055	889,033	923,089
Vote 6 - Protection Services	11,460	11,460	11,460	11,460	11,460	11,460	11,460	11,460	11,460	11,460	11,460	11,460	137,515	145,559	152,668
Vote 7 - Economic and Social Development & Tourism	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	19,382	16,369	17,064
Vote 8 - Community Services	44,209	44,209	44,209	44,209	44,209	44,209	44,209	44,209	44,209	44,209	44,209	44,212	530,506	558,809	580,988
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,191**	**1,742,212**	**1,843,369**	**1,917,834**
Surplus/(Deficit) before assoc.	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11,342)**	**(25,513)**	**21,353**
Surplus/(Deficit) after income tax	–	–	–	–	–	–	–	–	–	–	–	(11,342)	(11,342)	(25,513)	21,353
Surplus/(Deficit) attributable to municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11,342)**	**(25,513)**	**21,353**

Table 50 MBRR SA27 - Budgeted monthly revenue and expenditure (functional classification)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional															
Governance and administration	**38,384**	**38,384**	**38,384**	**38,384**	**38,384**	**38,384**	**38,384**	**38,384**	**38,384**	**38,384**	**38,384**	**38,385**	**460,614**	**487,005**	**515,935**
Executive and council	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403	4,403	52,832	58,649	65,602
Finance and administration	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	407,781	428,357	450,333
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**14,767**	**14,767**	**14,767**	**14,767**	**14,767**	**14,767**	**14,767**	**14,767**	**14,767**	**14,767**	**14,767**	**14,767**	**177,203**	**166,849**	**181,807**
Community and social services	732	732	732	732	732	732	732	732	732	732	732	732	8,785	9,130	9,539
Sport and recreation	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	16,689	25,104	30,360
Public safety	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	3,190	38,275	40,713	43,398
Housing	9,455	9,455	9,455	9,455	9,455	9,455	9,455	9,455	9,455	9,455	9,455	9,455	113,454	91,902	98,509
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**1,724**	**1,724**	**1,724**	**1,724**	**1,724**	**1,724**	**1,724**	**1,724**	**1,724**	**1,724**	**1,724**	**1,724**	**20,693**	**13,909**	**17,008**
Planning and development	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	15,360	13,164	13,229
Road transport	441	441	441	441	441	441	441	441	441	441	441	441	5,290	700	3,732
Environmental protection	4	4	4	4	4	4	4	4	4	4	4	4	42	45	47
Trading services	**89,363**	**89,363**	**89,363**	**89,363**	**89,363**	**89,363**	**89,363**	**89,363**	**89,363**	**89,363**	**89,363**	**89,364**	**1,072,360**	**1,150,093**	**1,224,437**
Energy sources	54,520	54,520	54,520	54,520	54,520	54,520	54,520	54,520	54,520	54,520	54,520	54,520	654,236	714,079	768,859
Water management	14,160	14,160	14,160	14,160	14,160	14,160	14,160	14,160	14,160	14,160	14,160	14,160	169,924	177,202	186,067
Waste water management	11,964	11,964	11,964	11,964	11,964	11,964	11,964	11,964	11,964	11,964	11,964	11,964	143,566	147,334	150,976
Waste management	8,720	8,720	8,720	8,720	8,720	8,720	8,720	8,720	8,720	8,720	8,720	8,720	104,634	111,477	118,535
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,239**	**144,240**	**1,730,869**	**1,817,856**	**1,939,188**
Expenditure - Functional															
Governance and administration	**27,882**	**27,882**	**27,882**	**27,882**	**27,882**	**27,882**	**27,882**	**27,882**	**27,882**	**27,882**	**27,882**	**27,884**	**334,581**	**338,627**	**354,163**
Executive and council	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	6,700	80,395	70,297	72,191
Finance and administration	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,818	20,820	249,820	263,743	277,153
Internal audit	364	364	364	364	364	364	364	364	364	364	364	364	4,366	4,586	4,819
Community and public safety	**24,796**	**24,796**	**24,796**	**24,796**	**24,796**	**24,796**	**24,796**	**24,796**	**24,796**	**24,796**	**24,796**	**24,798**	**297,549**	**303,168**	**288,978**
Community and social services	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	1,988	23,853	25,038	26,334
Sport and recreation	5,321	5,321	5,321	5,321	5,321	5,321	5,321	5,321	5,321	5,321	5,321	5,322	63,849	70,406	74,304
Public safety	11,019	11,019	11,019	11,019	11,019	11,019	11,019	11,019	11,019	11,019	11,019	11,020	132,228	139,628	146,420
Housing	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	6,468	77,620	68,096	41,919
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**17,538**	**17,538**	**17,538**	**17,538**	**17,538**	**17,538**	**17,538**	**17,538**	**17,538**	**17,538**	**17,538**	**17,539**	**210,462**	**224,165**	**234,704**
Planning and development	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	4,709	56,507	56,025	58,748
Road transport	10,783	10,783	10,783	10,783	10,783	10,783	10,783	10,783	10,783	10,783	10,783	10,783	129,394	134,762	140,554
Environmental protection	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	24,561	33,377	35,402
Trading services	**74,626**	**74,626**	**74,626**	**74,626**	**74,626**	**74,626**	**74,626**	**74,626**	**74,626**	**74,626**	**74,626**	**74,628**	**895,516**	**973,163**	**1,035,587**
Energy sources	43,965	43,965	43,965	43,965	43,965	43,965	43,965	43,965	43,965	43,965	43,965	43,965	527,575	586,312	631,975
Water management	12,492	12,492	12,492	12,492	12,492	12,492	12,492	12,492	12,492	12,492	12,492	12,492	149,901	155,404	162,098
Waste water management	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,181	122,166	128,306	133,494
Waste management	7,989	7,989	7,989	7,989	7,989	7,989	7,989	7,989	7,989	7,989	7,989	7,990	95,874	103,141	108,019
Other	**342**	**342**	**342**	**342**	**342**	**342**	342	342	342	342	342	342	4,104	4,247	4,403
Total Expenditure - Functional	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,184**	**145,191**	**1,742,212**	**1,843,369**	**1,917,834**
Surplus/(Deficit) before assoc.	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11,342)**	**(25,513)**	**21,353**
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11,342)**	**(25,513)**	**21,353**

Table 51 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure *to be appropriated*															
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	500	1,500	800	–	700	500	500	500	–	5,000	–	–
Vote 3 - Management Services	100	–	–	305	500	250	300	–	5	100	200	455	2,215	–	–
Vote 4 - Finance	–	–	20	–	–	–	20	–	–	20	–	–	60	–	–
Vote 5 - Infrastructure & Planning	460	460	27,038	3,460	3,010	45,970	3,360	14,460	29,308	11,260	8,405	49,023	196,210	130,325	164,442
Vote 6 - Protection Services	–	–	150	–	–	–	–	–	150	–	–	–	300	–	–
Vote 7 - Economic and Social Development & Tourism	–	–	–	–	–	23	–	–	–	–	–	23	45	–	–
Vote 8 - Community Services	–	–	184	–	–	184	–	–	184	–	–	184	735	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**560**	**460**	**27,391**	**4,265**	**5,010**	**47,226**	**3,680**	**15,160**	**30,146**	**11,880**	**9,105**	**49,684**	**204,565**	**130,325**	**164,442**
Single-year expenditure *to be appropriated*															
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	–	–	–	–	–	300	300	300	300	300	300	–	1,800	–	–
Vote 4 - Finance	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning	39	39	39	39	39	39	39	39	39	39	39	39	468	–	–
Vote 6 - Protection Services	50	50	50	50	50	50	50	50	50	50	50	50	600	–	–
Vote 7 - Economic and Social Development & Tourism	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community Services	92	92	92	92	92	529	92	92	92	92	92	529	1,976	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**181**	**181**	**181**	**181**	**181**	**918**	**481**	**481**	**481**	**481**	**481**	**618**	**4,844**	**–**	**–**
Total Capital Expenditure	**740**	**640**	**27,572**	**4,445**	**5,190**	**48,144**	**4,160**	**15,640**	**30,627**	**12,360**	**9,585**	**50,303**	**209,409**	**130,325**	**164,442**

Table 52 MBRR SA29 - Budgeted monthly capital expenditure (functional classification)

Description	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional															
Governance and administration	**100**	**–**	**20**	**805**	**2,000**	**1,350**	**620**	**1,000**	**805**	**920**	**1,000**	**455**	**9,075**	**–**	**–**
Executive and council	–	–	–	500	1,500	800	–	700	500	500	500	5	5,005	–	–
Finance and administration	100	–	20	305	500	550	620	300	305	420	500	450	4,070	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**113**	**113**	**11,920**	**113**	**113**	**12,207**	**113**	**113**	**11,920**	**113**	**113**	**12,207**	**49,161**	**41,794**	**79,461**
Community and social services	50	50	233	50	50	233	50	50	233	50	50	233	1,330	–	–
Sport and recreation	14	14	1,014	14	14	1,451	14	14	1,014	14	14	1,451	5,041	11,704	16,241
Public safety	50	50	200	50	50	50	50	50	200	50	50	50	900	–	–
Housing	–	–	10,473	–	–	10,473	–	–	10,473	–	–	10,473	41,890	30,090	63,220
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**60**	**60**	**1,220**	**60**	**160**	**1,242**	**160**	**60**	**1,320**	**60**	**105**	**1,242**	**5,748**	**–**	**2,981**
Planning and development	60	60	60	60	160	82	160	60	160	60	105	82	1,108	–	–
Road transport	–	–	1,160	–	–	1,160	–	–	1,160	–	–	1,160	4,640	–	2,981
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**467**	**467**	**14,413**	**3,467**	**2,917**	**33,345**	**3,267**	**14,467**	**16,583**	**11,267**	**8,367**	**36,398**	**145,425**	**88,531**	**82,000**
Energy sources	293	293	3,677	293	2,493	9,305	2,793	9,293	5,697	9,793	6,793	8,805	59,526	33,500	34,000
Water management	167	167	2,607	167	167	9,132	267	167	2,507	267	167	10,185	25,963	35,510	25,700
Waste water management	–	–	8,022	3,000	250	14,801	200	5,000	8,272	1,200	1,400	17,301	59,445	19,521	17,800
Waste management	8	8	108	8	8	108	8	8	108	8	8	108	490	–	4,500
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**740**	**640**	**27,572**	**4,445**	**5,190**	**48,144**	**4,160**	**15,640**	**30,627**	**12,360**	**9,585**	**50,303**	**209,409**	**130,325**	**164,442**
Funded by:															
National Government	–	–	4,769	–	2,000	12,568	–	4,000	8,389	4,000	4,000	**14,568**	**54,293**	**40,235**	**41,222**
Provincial Government	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	10,473	–	–	10,473	–	–	10,473	–	–	10,473	41,890	30,090	63,220
Transfers recognised - capital	**–**	**–**	**15,241**	**–**	**2,000**	**23,040**	**–**	**4,000**	**18,861**	**4,000**	**4,000**	**25,040**	**96,183**	**70,325**	**104,442**
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing	167	167	11,504	3,167	617	22,637	2,967	10,167	10,054	6,967	4,067	22,737	95,214	60,000	60,000
Internally generated funds	574	474	827	1,279	2,574	2,467	1,194	1,474	1,712	1,394	1,519	2,526	18,013	–	–
Total Capital Funding	**740**	**640**	**27,572**	**4,445**	**5,190**	**48,144**	**4,160**	**15,640**	**30,627**	**12,360**	9,585	50,303	209,409	130,325	164,442

Table 53 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source													1		
Property rates	27,974	27,974	27,974	27,974	27,974	27,974	27,974	27,974	27,974	27,974	27,974	27,974	335,688	357,122	374,992
Service charges - electricity revenue	47,826	47,826	47,826	47,826	47,826	47,826	47,826	47,826	47,826	47,826	47,826	47,827	573,917	642,336	697,438
Service charges - water revenue	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	12,041	144,495	155,699	165,314
Service charges - sanitation revenue	8,561	8,561	8,561	8,561	8,561	8,561	8,561	8,561	8,561	8,561	8,561	8,561	102,728	110,598	117,234
Service charges - refuse revenue	6,984	6,984	6,984	6,984	6,984	6,984	6,984	6,984	6,984	6,984	6,984	6,984	83,809	90,042	95,443
Rental of facilities and equipment	564	564	564	564	564	564	564	564	564	564	564	564	6,773	7,124	7,463
Interest earned - external investments	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	3,483	41,800	44,600	47,700
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	430	430	430	430	430	430	430	430	430	430	430	430	5,165	6,278	7,451
Licences and permits	242	242	242	242	242	242	242	242	242	242	242	242	2,907	3,076	3,255
Agency services	693	693	693	693	693	693	693	693	693	693	693	693	8,319	8,818	9,346
Transfers and Subsidies - Operational	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	15,413	184,953	200,916	213,137
Other revenue	12,385	12,385	12,385	12,385	12,385	12,385	12,385	12,385	12,385	12,385	12,385	12,386	148,625	118,043	124,340
Cash Receipts by Source	**136,598**	**136,598**	**136,598**	**136,598**	**136,598**	**136,598**	**136,598**	**136,598**	**136,598**	**136,598**	**136,598**	**136,599**	**1,639,178**	**1,744,651**	**1,863,113**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	4,524	54,293	40,235	41,222
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	50,000	–	–	–	–	–	–	50,000	60,000	60,000
Increase (decrease) in consumer deposits	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000	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	**142,541**	**142,541**	**142,541**	**142,541**	**142,541**	**192,541**	**142,541**	**142,541**	**142,541**	**142,541**	**142,541**	**142,542**	**1,760,491**	**1,841,906**	**1,961,354**
Cash Payments by Type															
Employee related costs	(43,791)	(43,791)	(43,791)	(43,791)	(43,791)	(43,791)	(43,791)	(43,791)	(43,791)	(43,791)	(43,791)	(43,791)	(525,496)	(546,711)	(576,113)
Remuneration of councillors	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(12,514)	(13,014)	(13,540)
Finance charges	(4,138)	(4,138)	(4,138)	(4,138)	(4,138)	(4,138)	(4,138)	(4,138)	(4,138)	(4,138)	(4,138)	(4,138)	(49,658)	(51,817)	(49,865)
Bulk purchases - Electricity	(35,817)	(35,817)	(35,817)	(35,817)	(35,817)	(35,817)	(35,817)	(35,817)	(35,817)	(35,817)	(35,817)	(35,817)	(429,805)	(484,562)	(533,019)
Bulk purchases - Water & Sewer												–	–		
Other materials	(5,208)	(5,208)	(5,208)	(5,208)	(5,208)	(5,208)	(5,208)	(5,208)	(5,208)	(5,208)	(5,208)	(5,209)	(62,499)	(68,235)	(66,340)
Contracted services	(25,052)	(25,052)	(25,052)	(25,052)	(25,052)	(25,052)	(25,052)	(25,052)	(25,052)	(25,052)	(25,052)	(25,054)	(300,624)	(323,452)	(341,534)
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	(1,365)	(1,365)	(1,365)	(1,365)	(1,365)	(1,365)	(1,365)	(1,365)	(1,365)	(1,365)	(1,365)	(1,365)	(16,380)	(17,143)	(17,944)
Other expenditure	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	(9,528)	1,984	(102,822)	(186,065)	(64,107)
Cash Payments by Type	**(125,942)**	**(125,942)**	**(125,942)**	**(125,942)**	**(125,942)**	**(125,942)**	**(125,942)**	**(125,942)**	**(125,942)**	**(125,942)**	**(125,942)**	**(114,434)**	**(1,499,799)**	**(1,690,998)**	**(1,662,463)**
Other Cash Flows/Payments by Type															
Capital assets	(740)	(640)	(27,572)	(4,445)	(5,190)	(48,144)	(4,160)	(15,640)	(30,627)	(12,360)	(9,585)	(50,303)	(209,409)	(130,325)	(164,442)
Repayment of borrowing	(2,282)	(1,138)	(1,442)	(6,553)	(1,250)	(15,689)	(2,535)	(1,206)	(1,521)	(6,900)	(1,314)	(16,415)	(58,245)	(50,907)	(154,740)
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**(128,965)**	**(127,720)**	**(154,956)**	**(136,941)**	**(132,382)**	**(189,775)**	**(132,637)**	**(142,789)**	**(158,090)**	**(145,203)**	**(136,842)**	**(181,152)**	**(1,767,453)**	**(1,872,229)**	**(1,981,645)**
NET INCREASE/(DECREASE) IN CASH HELD	**13,576**	**14,821**	**(12,415)**	**5,600**	**10,158**	**2,765**	**9,904**	**(248)**	**(15,549)**	**(2,662)**	**5,699**	**(38,610)**	**(6,962)**	**(30,324)**	**(20,290)**
Cash/cash equivalents at the month/year begin:	523,264	536,839	551,660	539,245	544,845	555,003	557,768	567,672	567,424	551,875	549,213	554,912	523,264	516,302	485,978
Cash/cash equivalents at the month/year end:	536,839	551,660	539,245	544,845	555,003	557,768	567,672	567,424	551,875	549,213	554,912	516,302	516,302	485,978	465,688

2.10 Annual budgets and SDBIP

The Final SDBIP for 2023/24 will be approved by the Mayor in June 2023 as per the legal prescript.

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. 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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**76,763**	**91,712**	**45,748**	**85,364**	**86,451**	**86,451**	**85,007**	**40,594**	**30,181**
Roads Infrastructure	5,638	20,553	7,714	12,255	15,274	15,274	4,640	–	2,981
Roads	5,638	20,553	7,714	12,255	15,274	15,274	4,640	–	2,981
Storm water Infrastructure	7,918	14,169	4,724	1,636	1,636	1,636	12,358	4,984	–
Drainage Collection		557	–	–	–	–	–	–	–
Storm water Conveyance	7,918	13,612	4,724	1,636	1,636	1,636	12,358	4,984	–
Electrical Infrastructure	13,557	9,392	18,244	53,500	56,249	56,249	48,795	21,500	19,000
MV Substations	4,869	693	16,453	37,500	35,749	35,749	21,415	–	–
MV Networks	8,688	8,699	1,791	16,000	20,500	20,500	27,380	21,500	19,000
Water Supply Infrastructure	29,001	22,404	3,171	12,483	9,626	9,626	11,313	12,610	4,700
Boreholes	4,356	3,808	2,180	4,803	4,803	4,803	7,000	2,100	4,700
Reservoirs	14,717	15,728	–	–	–	–	360	–	–
Pump Stations	–	–	–	7,000	4,645	4,645	–	–	–
Water Treatment Works		–	–	–	–	–	3,000	8,500	–
Distribution	9,928	2,868	991	680	178	178	953	2,010	–
Sanitation Infrastructure	13,339	12,940	8,923	4,020	2,416	2,416	7,500	1,500	3,000
Pump Station	169	–	–	–	–	–	–	–	–
Reticulation	9,864	12,940	8,923	4,020	2,416	2,416	–	–	–
Waste Water Treatment Works	3,306	–	–	–	–	–	7,500	1,500	3,000
Solid Waste Infrastructure	7,311	12,254	2,972	1,470	1,250	1,250	400	–	500
Landfill Sites	7,311	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	2,972	1,250	1,250	1,250	400	–	500
Waste Processing Facilities		12,254	–	220	–	–	–	–	–
Community Assets	**4,531**	**25,999**	**9,187**	**10,951**	**9,261**	**9,261**	**7,352**	**–**	**5,000**
Community Facilities	2,084	10,999	4,140	6,701	4,463	4,463	6,213	–	–
Halls	–	4,759	1,564	–	–	–	–	–	–
Crèches	578	–	–	–	–	–	–	–	–
Testing Stations	44	–	1,046	–	–	–	–	–	–
Libraries	–	295	–	4,374	1,370	1,370	–	–	–
Cemeteries/Crematoria	207	1,232	–	–	–	–	–	–	–
Parks	139	49	–	87	87	87	–	–	–
Public Open Space	1,073	3,902	206	1,050	1,816	1,816	5,618	–	–
Public Ablution Facilities	44	140	918	1,190	1,190	1,190	595	–	–
Stalls		278	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		345	406	–	–	–	–	–	–
Sport and Recreation Facilities	2,447	15,000	5,047	4,250	4,797	4,797	1,139	–	5,000
Outdoor Facilities	2,447	15,000	5,047	4,250	4,797	4,797	1,139	–	5,000
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**87,502**	**54,179**	**50,440**	**41,802**	**44,506**	**44,506**	**41,990**	**30,090**	**63,220**
Operational Buildings	1,749	4,581	1,410	3,017	2,295	2,295	100	–	–
Municipal Offices	1,749	4,581	1,410	3,017	2,295	2,295	100	–	–
Housing	85,753	49,598	49,031	38,785	42,211	42,211	41,890	30,090	63,220
Social Housing	85,753	49,598	49,031	38,785	42,211	42,211	41,890	30,090	63,220
Biological or Cultivated Assets	–	–	21	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	21	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	3,345	5,152	3,240	1,888	1,962	1,962	4,000	–	–
Computer Equipment	3,345	5,152	3,240	1,888	1,962	1,962	4,000	–	–
Furniture and Office Equipment	246	802	2,910	765	1,065	1,065	765	–	–
Furniture and Office Equipment	246	802	2,910	765	1,065	1,065	765	–	–
Machinery and Equipment	533	486	1,363	1,185	1,385	1,385	1,335	–	–
Machinery and Equipment	533	486	1,363	1,185	1,385	1,385	1,335	–	–
Transport Assets	15,884	21,189	6,806	–	7,289	7,289	–	–	–
Transport Assets	15,884	21,189	6,806	–	7,289	7,289	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	**188,804**	**199,520**	**119,714**	**141,955**	**151,918**	**151,918**	**140,449**	**70,684**	**98,401**

Table 55 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**3,606**	**15,499**	**30,964**	**20,730**	**20,936**	**20,936**	**16,300**	**25,100**	**27,200**
Roads Infrastructure	8	–	–	–	–	–	–	–	–
Roads	8	–	–						
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	915	1,000	1,058	1,058	1,058	1,500	2,000	2,000
MV Switching Stations	–	915	1,000	1,058	1,058	1,058	1,500	2,000	2,000
Water Supply Infrastructure	887	11,297	29,964	19,172	19,228	19,228	14,100	22,400	20,500
Pump Stations		1,327	–	500	1,274	1,274	500	500	500
Water Treatment Works		–	9,309	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–
Distribution	887	9,970	20,655	18,672	17,954	17,954	13,600	21,900	20,000
Sanitation Infrastructure	2,711	3,287	–	500	650	650	700	700	700
Pump Station	2,711	–	–	500	650	650	700	700	700
Outfall Sewers		3,287	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	4,000
Landfill Sites	–	–	–	–	–	–	–	–	4,000
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities	–	–	–	–	–	–	–	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	**3,606**	**15,499**	**30,964**	**20,730**	**20,936**	**20,936**	**16,300**	**25,100**	**27,200**
Renewal of Existing Assets as % of total capex	*19.3%*	*6.1%*	*16.1%*	*8.8%*	*9.9%*	*9.9%*	*7.8%*	*19.3%*	*16.5%*
Renewal of Existing Assets as % of deprecn"	*2.7%*	*11.2%*	*21.1%*	*14.1%*	*14.3%*	*14.3%*	*10.9%*	*16.5%*	*17.6%*

Table 56 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**134,766**	**140,742**	**141,079**	**161,349**	**145,663**	**145,663**	**168,080**	**179,101**	**183,172**
Roads Infrastructure	65,691	67,439	64,340	72,275	59,025	59,025	75,266	79,593	84,168
Roads	61,812	64,190	64,340	72,275	59,025	59,025	75,266	79,593	84,168
Road Structures	3,879	3,249	–	–	–	–	–	–	–
Storm water Infrastructure	4,749	5,584	6,870	7,335	6,625	6,625	6,469	6,836	7,224
Drainage Collection	2,558	2,515	–	–	–	–	–	–	–
Storm water Conveyance	2,192	3,069	6,870	7,335	6,625	6,625	6,469	6,836	7,224
Electrical Infrastructure	36,812	31,045	30,721	39,232	36,865	36,865	41,404	45,107	41,533
Power Plants	383	436	–	–	–	–	–	–	–
HV Transmission Conductors	–	25	–	–	–	–	–	–	–
MV Networks	33,018	28,149	–	–	–	–	–	–	–
LV Networks	3,411	2,435	30,721	39,232	36,865	36,865	41,404	45,107	41,533
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	16,161	21,046	21,088	22,142	22,089	22,089	23,527	24,847	26,242
Water Treatment Works	–	–	272	297	297	297	312	329	347
Distribution	16,161	21,046	18,916	19,083	19,141	19,141	20,317	21,456	22,660
Distribution Points	–	–	1,900	2,761	2,650	2,650	2,898	3,062	3,236
Sanitation Infrastructure	10,072	12,980	11,710	13,044	13,465	13,465	13,718	14,494	15,314
Reticulation	800	–	6,507	7,386	7,691	7,691	7,815	8,237	8,682
Waste Water Treatment Works	9,134	12,980	5,203	5,658	5,774	5,774	5,903	6,257	6,633
Outfall Sewers	138	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	1,168	2,535	6,351	7,320	7,593	7,593	7,697	8,224	8,691
Landfill Sites	36	61	–	–	–	–	–	–	–
Waste Transfer Stations	11	1,186	–	–	–	–	–	–	–
Waste Processing Facilities	152	272	1,574	2,397	2,397	2,397	2,517	2,759	2,925
Waste Drop-off Points	929	1,009	4,777	4,924	5,196	5,196	5,180	5,465	5,766
Waste Separation Facilities	39	7	–	–	–	–	–	–	–
Coastal Infrastructure	113	110	–	–	–	–	–	–	–
Promenades	113	110	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	1	–	–	–	–	–	–	–
Data Centres	–	1	–	–	–	–	–	–	–
Community Assets	**33,597**	**44,371**	**50,376**	**58,365**	**58,266**	**58,266**	**62,076**	**68,633**	**72,464**
Community Facilities	29,422	37,364	37,455	43,516	44,412	44,412	47,427	50,067	52,854
Halls	3,502	5,332	4,464	6,029	6,296	6,296	7,463	7,882	8,324
Centres	–	67	–	–	–	–	–	–	–
Fire/Ambulance Stations	344	440	–	–	–	–	–	–	–
Testing Stations	–	54	–	–	–	–	–	–	–
Libraries	93	121	–	–	1,529	1,529	1,785	1,892	2,006
Cemeteries/Crematoria	693	967	1,037	1,112	880	880	948	1,001	1,057
Police	209	358	–	–	–	–	–	–	–
Parks	20,368	25,542	27,586	31,703	30,780	30,780	32,063	33,831	35,698
Public Open Space	4,213	4,304	3,886	3,684	3,940	3,940	4,187	4,425	4,677
Public Ablution Facilities	–	178	482	988	988	988	982	1,036	1,093
Sport and Recreation Facilities	4,176	7,007	12,921	14,849	13,853	13,853	14,649	18,566	19,610
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	4,176	7,007	12,921	14,849	13,853	13,853	14,649	18,566	19,610
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	**1,582**	**2,137**	**15,056**	**15,246**	**19,176**	**19,176**	**18,438**	**25,359**	**26,838**
Operational Buildings	1,582	2,136	15,056	15,246	19,176	19,176	18,438	25,359	26,838
Municipal Offices	1,539	2,086	15,048	15,208	18,548	18,548	18,400	25,321	26,800
Building Plan Offices	28	35	–	–	590	590	–	–	–
Stores	15	–	–	–	–	–	–	–	–
Depots	–	16	8	38	38	38	38	38	38
Housing	–	1	–	–	–	–	–	–	–
Social Housing	–	1	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	6,009	5,672	5,915	6,994	7,755	7,755	8,331	8,737	9,174
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	6,009	5,672	5,915	6,994	7,755	7,755	8,331	8,737	9,174
Computer Software and Applications	6,009	5,672	5,915	6,994	7,755	7,755	8,331	8,737	9,174
Computer Equipment	766	1,947	2,490	2,280	2,363	2,363	2,423	2,740	2,979
Computer Equipment	766	1,947	2,490	2,280	2,363	2,363	2,423	2,740	2,979
Furniture and Office Equipment	242	1,128	5,004	6,330	14,035	14,035	11,697	6,882	7,227
Furniture and Office Equipment	242	1,128	5,004	6,330	14,035	14,035	11,697	6,882	7,227
Machinery and Equipment	–	–	4,059	5,601	4,964	4,964	6,036	6,241	6,574
Machinery and Equipment	–	–	4,059	5,601	4,964	4,964	6,036	6,241	6,574
Transport Assets	12,853	15,521	21,406	11,779	18,385	18,385	16,214	17,145	18,132
Transport Assets	12,853	15,521	21,406	11,779	18,385	18,385	16,214	17,145	18,132
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	**189,815**	**211,518**	**245,386**	**267,944**	**270,606**	**270,606**	**293,296**	**314,839**	**326,561**
R&M as a % of PPE	*5.4%*	*5.9%*	*6.7%*	*7.0%*	*7.1%*	*7.1%*	*7.6%*	*8.2%*	*8.5%*
R&M as % Operating Expenditure	*15.9%*	*16.0%*	*16.4%*	*16.8%*	*16.8%*	*16.8%*	*29.0%*	*18.1%*	*17.7%*

Table 57 MBRR SA34d – Depreciation by asset class

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation by Asset Class/Sub-class									
Infrastructure	**106,974**	**102,449**	**123,129**	**119,152**	**119,152**	**119,152**	**123,442**	**125,532**	**127,652**
Roads Infrastructure	**33,574**	**34,090**	**36,312**	**37,723**	**37,723**	**37,723**	**39,180**	**39,644**	**40,114**
Roads	33,574	34,090	36,312	37,723	37,723	37,723	39,180	39,644	40,114
Storm water Infrastructure	6,342	6,781	7,231	7,993	7,993	7,993	8,480	8,572	8,665
Drainage Collection	6,342	6,781	7,231	7,993	7,993	7,993	8,480	8,572	8,665
Electrical Infrastructure	26,300	12,375	28,582	29,061	29,061	29,061	27,408	28,012	28,626
Power Plants	–	–	–	–	–	–	–	–	–
LV Networks	25,917	11,939	26,305	29,061	29,061	29,061	27,408	28,012	28,626
Capital Spares	383	436	2,277	–	–	–	–	–	–
Water Supply Infrastructure	27,731	28,367	28,222	23,565	23,565	23,565	24,455	24,898	25,346
Dams and Weirs	–	–	–	–	–	–	–	–	–
Distribution	27,731	28,367	27,021	23,565	23,565	23,565	24,455	24,898	25,346
Capital Spares	–	–	1,201	–	–	–	–	–	–
Sanitation Infrastructure	9,843	17,989	19,712	17,550	17,550	17,550	20,619	21,049	21,486
Pump Station	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	9,784	17,989	19,448	17,550	17,550	17,550	20,619	21,049	21,486
Capital Spares	59	–	264	–	–	–	–	–	–
Solid Waste Infrastructure	3,184	2,846	3,070	3,260	3,260	3,260	3,301	3,357	3,415
Landfill Sites	3,184	2,846	2,898	3,260	3,260	3,260	3,301	3,357	3,415
Capital Spares	–	–	172	–	–	–	–	–	–
Community Assets	–	10,055	10,888	–	–	–	–	–	–
Community Facilities	**–**	**10,055**	**10,888**	**–**	**–**	**–**	**–**	**–**	**–**
Halls	–	–	10,888	–	–	–	–	–	–
Centres	–	10,055	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	13,452	3,628	3,567	14,913	14,913	14,913	16,874	17,201	17,533
Operational Buildings	**13,452**	**3,628**	**3,567**	**14,913**	**14,913**	**14,913**	**16,874**	**17,201**	**17,533**
Municipal Offices	13,452	3,628	3,567	14,913	14,913	14,913	16,874	17,201	17,533
Staff Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	68	68	68	68	68	68	68
Biological or Cultivated Assets	–	–	68	68	68	68	68	68	68
Intangible Assets	447	431	290	400	400	400	294	307	325
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	447	431	290	400	400	400	294	307	325
Water Rights	–	–	–	–	–	–	–	–	–
Computer Software and Applications	447	431	290	400	400	400	294	307	325
Computer Equipment	**–**	**–**	**22**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	–	–	22	–	–	–	–	–	–
Furniture and Office Equipment	8,921	2,060	2,067	3,535	3,535	3,535	2,610	2,636	2,662
Furniture and Office Equipment	8,921	2,060	2,067	3,535	3,535	3,535	2,610	2,636	2,662
Machinery and Equipment	843	15,524	925	1,617	1,617	1,617	1,188	1,200	1,213
Machinery and Equipment	843	15,524	925	1,617	1,617	1,617	1,188	1,200	1,213
Transport Assets	3,918	4,049	6,048	6,911	6,911	6,911	4,679	4,729	4,773
Transport Assets	3,918	4,049	6,048	6,911	6,911	6,911	4,679	4,729	4,773
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Mature	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Policing and Protection	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Total Depreciation	134,556	138,195	147,004	146,596	146,596	146,596	149,154	151,672	154,226

Table 58 MBRR SA34e - Capital expenditure on the upgrading of existing assets by asset class

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**11,051**	**31,980**	**41,698**	**72,800**	**38,828**	**38,828**	**48,758**	**22,837**	**27,600**
Roads Infrastructure	–	181	–	–	–	–	–	–	–
Roads	–	181	–	–	–	–	–	–	–
Storm water Infrastructure	1,285	12,258	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	1,285	12,258	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	7,871	120	7,173	10,831	1,600	1,600	9,231	10,000	13,000
MV Networks	7,871	120	7,173	10,831	1,600	1,600	9,231	10,000	13,000
Water Supply Infrastructure	1,863	1,873	3,586	8,315	6,935	6,935	550	500	500
Pump Stations	–	–	–	1,000	1,000	1,000	–	–	–
Distribution	1,863	1,873	3,586	7,315	5,935	5,935	550	500	500
Sanitation Infrastructure	32	14,286	30,939	51,581	28,219	28,219	38,887	12,337	14,100
Pump Station	–	5,074	23,626	27,539	17,291	17,291	4,800	2,000	–
Reticulation	32	8,802	4,790	500	350	350	800	600	600
Waste Water Treatment Works	–	410	2,524	23,542	10,578	10,578	33,287	9,737	13,500
Solid Waste Infrastructure	–	3,262	–	2,074	2,074	2,074	90	–	–
Landfill Sites	–	1,851	–	–	–	–	–	–	–
Waste Transfer Stations	–	1,412	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	2,074	2,074	2,074	90	–	–
Community Assets	**7,534**	**7,801**	**–**	**534**	**534**	**534**	**3,902**	**11,704**	**11,241**
Community Facilities	–	830	–	334	334	334	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	322	–	–	–	–	–	–	–
Public Open Space	–	482	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	26	–	334	334	334	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	7,534	6,971	–	200	200	200	3,902	11,704	11,241
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	7,534	6,971	–	200	200	200	3,902	11,704	11,241
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**61**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	61	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	61	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	**18,646**	**39,781**	**41,698**	**73,335**	**39,362**	**39,362**	**52,660**	**34,541**	**38,841**
Upgrading of Existing Assets as % of total capex	*0.0%*	*15.6%*	*21.7%*	*31.1%*	*18.5%*	*18.5%*	*25.1%*	*26.5%*	*23.6%*
Upgrading of Existing Assets as % of deprecn"	*13.9%*	*28.8%*	*28.4%*	*50.0%*	*26.9%*	*26.9%*	*35.3%*	*22.8%*	*25.2%*

Table 59 MBRR SA35 - Future financial implications of the capital budget

Vote Description	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure							
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	5,000	–	–	–	–	–	–
Vote 3 - Management Services	4,015	–	–	–	–	–	–
Vote 4 - Finance	60	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning	196,678	130,325	164,442	172,006	179,919	188,195	
Vote 6 - Protection Services	900	–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism	45	–	–	–	–	–	–
Vote 8 - Community Services	2,711	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–
Total Capital Expenditure	**209,409**	**130,325**	**164,442**	**172,006**	**179,919**	**188,195**	**–**
Future operational costs by vote							
Vote 1 - Council & Mayor's Office	49,457	37,658	37,754	40,019	42,421	44,966	
Vote 2 - Municipal Manager & Internal Audit	3,371	8,768	9,186	9,738	10,322	10,941	
Vote 3 - Management Services	65,470	74,131	77,829	82,499	87,449	92,696	
Vote 4 - Finance	107,381	113,042	119,256	126,411	133,996	142,035	
Vote 5 - Infrastructure & Planning	623,377	758,708	758,647	804,166	852,416	903,561	
Vote 6 - Protection Services	136,615	145,559	152,668	161,828	171,537	181,830	
Vote 7 - Economic and Social Development & Tourism	19,337	16,369	17,064	18,087	19,173	20,323	
Vote 8 - Community Services	527,795	558,809	580,988	615,848	652,798	691,966	
Vote 9 - Costing Services	–	–	–				
Vote 10 - Main Ledger Services	–	–	–				
Total future operational costs	1,532,803	1,713,044	1,753,392	1,858,596	1,970,112	2,088,319	–
Future revenue by source							
Exchange Revenue	193,175	638,802	693,798	735,426	779,552	826,325	
Service charges - Electricity	577,969	638,802	693,798	735,426	779,552	826,325	
Service charges - Water	147,269	156,593	166,263	176,239	186,813	198,022	
Service charges - Waste Water Management	104,715	111,237	117,912	124,986	132,485	140,435	
Service charges - Waste Management	85,430	90,563	95,995	101,755	107,860	114,331	
Agency services	8,319	8,818	9,346	9,907	10,501	11,131	
Operational Revenue	613,993	173,040	162,075	171,800	182,108	193,034	
List entity summary if applicable							
Total future revenue	1,730,869	1,817,856	1,939,188	2,055,539	2,178,871	2,309,603	–
Net Financial Implications	**11,342**	**25,513**	**(21,353)**	**(24,937)**	**(28,841)**	**(33,090)**	**–**

Table 60 MBRR SA36 - Detailed capital budget per municipal vote

R thousand												2023/24 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 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXECUTIVE & COUNCIL											3	5			
	MINOR ASSETS COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			5		
	COMMUNITY PROJECTS	New	*A capable, ethical and developmental state*	*Governance*	1	*Community Facilities*	*Other*	Overstrand	Overstrand				5,000		
FINANCE AND ADMINISTRATION											3,759	1,870			
	DELL POWEREDGE R750 SERVER (X3)	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			1,800		
	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			500		
	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			700		
	MINOR ASSETS FINANCE	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			60		
	MINOR ASSETS MANAGEMENT SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			10		
	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			1,000		
PUBLIC SAFETY											7,998	6,042			
	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300		
	GENERATOR FOR TRAFFIC SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600		
PLANNING & DEVELOPMENT											2,656	1,844			
	MINOR ASSETS LED	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			45		
	PURCHASE OF ERF 4013 BETTY'S BAY&ERF 11472 HER	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Other*	*Other*	Ward 09	34°20'37,0"S Deg	*19°00'46,8"E Degrees*			100		
	HAWSTON INDUSTRIAL BUSINESS HUB(F2/2)	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Other*	*Other*	Ward 08	19.219 Degrees	*34.419 Degrees*			112		
	KLEINMOND COMMUNITY PROJECT OLD KCIH	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Other*	*Other*	Ward 09	34°20'37,0"S Deg	*19°00'46,8"E Degrees*			506		
	MINOR ASSETS INFRASTRUCTURE &PLANNING	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			345		
COMMUNITY SERVICES											1,458	4,781			
	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			735		
	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Other*	*Other*	Ward 13	34°25'16.83"S Deg	*19°13'00.62"E Degrees*			93		
	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Other*	*Other*	Ward 13	34°25'16.83"S Deg	*19°13'00.62"E Degrees*			502		
SPORT & RECREATION											5,047	3,047			
	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.219 Degrees	*34.419 Degrees*			3,902	3,704	8,241
	HAWSTON SPORT GROUNDS NETBALL/TENNIS COURT	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.219 Degrees	*34.419 Degrees*			98		
	UPGRADE HAWSTON SPORT COMPLEX (F2/2)	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.219 Degrees	*34.419 Degrees*			166		
	UPGRADE MOUNT PLEASANT SPORT GROUNDS	New	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.219 Degrees	*34.419 Degrees*				6,000	
	FLOODLIGHTS OVERHILLS SOCCERFIELD	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 10	34°20'07.1"S Deg	*18°59'47.1"E Degrees*					
	UPGRADE OF KLEINMOND SPORT FACILITIES	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 09	34°20'37,0"S Deg	*19°00'46,8"E Degrees*					3,000
	MOOIUITSIG SPORTS GROUNDS	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 09	34°20'18.35"S Deg	*19°01'35.31"E Degrees*					2,000
	REFURBISHMENT OF OVERHILLS SOCCER COMPLEX	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 10	34°20'07.1"S Deg	*18°59'47.1"E Degrees*			875		
	UPGRADE HAWSTON SWIMMING POOL	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	34°23'09.91"S De	*19°07'56.01"E Degrees*	49,031	44,311		2,000	3,000
HOUSING															
	LCH SERVICES CONSTRUCTION CONTRACTS	New	*Spatial integration, human settlements and loc*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			41,890	30,090	63,220
ROADS											8,748	16,824			
	REHABILITATE ROADS BLOMPARK	New	*Consolidating the social wage through reliable*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	34°35'54.86"S De	*19°20'49.51"E Degrees*			3,640		
	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	New	*Consolidating the social wage through reliable*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19°21'39"E Degre	*34°35'30"S Degrees*					2,981
	REHABILITATE ROADS STANFORD	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	Degrees 19.448	*-34.451 Degrees*			1,000		
ELECTRICITY											28,253	58,907			
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S De	*19°20'3.08"E Degrees*			5,000		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S De	*19°20'3.08"E Degrees*			5,800		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S De	*19°20'3.08"E Degrees*			7,100		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S De	*19°20'3.08"E Degrees*			3,515		
	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°35'54.86"S De	*19°20'49.51"E Degrees*				3,500	4,000
	ELECTRIFICATION OF LOW COST HOUSING AREAS (F1/	New	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			24,380	15,000	15,000
	ELECTRIFICATION OF LOW COST HOUSING AREAS (F1/	New	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			3,000	3,000	
	HERMANUS MV LV UPGRADE REPLACEMENT(F1/3)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	34°25'16.83"S Deg	*19°13'00.62"E Degrees*				5,000	6,500
	HERMANUS MV LV UPGRADE REPLACEMENT(F2/3)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	34°25'16.83"S Deg	*19°13'00.62"E Degrees*			2,600		
	HERMANUS MV LV UPGRADE REPLACEMENT(F3/3)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	34°25'16.83"S Deg	*19°13'00.62"E Degrees*			2,600		
	KLEINMOND MV LV NETWORK UPGRADE(F1/2)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 09	34°20'18.35"S Deg	*19°01'35.31"E Degrees*				2,500	4,000
	KLEINMOND MV LV NETWORK UPGRADE(F2/2)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 09	34°20'18.35"S Deg	*19°01'35.31"E Degrees*			2,016		
	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 08	34°23'09.91"S De	*19°07'56.01"E Degrees*				2,500	2,500
	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 08	34°23'09.91"S De	*19°07'56.01"E Degrees*			2,015		
	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMEN	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			1,500	2,000	2,000

Detailed capital budget per municipal vote (continued)

R thousand												2023/24 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 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
WATER											36,721	35,789			
	REFURBISHMENT OF BULK WATER INFRASTRUCTURE	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			1,000	1,000	1,000
	WATER MASTER PLAN IMPLEMENTATION	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			953		
	FENCING AT WATER INSTALLATIONS	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			550	500	500
	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			8,000	7,000	6,000
	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/2)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Pump Stations*	Overstrand	Overstrand	*Overstrand*			3,450		
	WATER FACILITIES CONTINGENCY	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*ater Treatment Wo*	Overstrand	Overstrand	*Overstrand*			500	500	500
	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTV	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*ater Treatment Wo*	ti-ward Kleinmond A	19.019° E Degrees	*34.329° S Degrees*				13,100	13,000
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Distribution*	ti-ward Hermanus A	19.237° E Degrees	*34.376° S Degrees*			2,000	2,100	4,700
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Distribution*	ti-ward Hermanus A	19.237° E Degrees	*34.376° S Degrees*			5,000		
	MOUNT PLEASANT RESERVOIR LINK WATER LINES	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Distribution*	Ward 04	19.219 Degrees	*34.419 Degrees*			360		
	REPLACEMENT OF WATER PIPES PROTEADORP	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Distribution*	Overstrand	Overstrand	*Overstrand*				2,010	
	DE KELDERS WTW MEMBRANE REPLACEMENT	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Distribution*	Ward 14	19.370° E / -34.556°	*19.370° E / -34.556° S*				800	
	PEARLY BEACH WATER TOWER REFURBISH	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*ater Treatment Wo*	Ward 11	34°18'25,2"S Degree	*34°18'25,2"S Degrees*			750		
	PREEKSTOEL BIO PLANT FILTERS REFURBISH	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*ater Treatment Wo*	Ward 03	19.207° E / -34.408°	*19.207° E / -34.408° S*			400		
	PEARLY BEACH WTW PROCESS UPGRADE	Renewal	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*ater Treatment Wo*	Ward 11	34°18'25,2"S Degree	*34°18'25,2"S Degrees*			3,000		
	NEW DISINFECTION SYSTEM AT PREEKSTOEL WTW	New	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Water Supply Infrastructure*	*Reticulation*	Multi-ward Hermanu	34°23'52.81"S Degre	*34°23'52.81"S Degrees*				8,500	
SEWERAGE											41,007	31,285			
	SEWERAGE FACILITIES CONTINGENCY	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	Overstrand	Overstrand	*Overstrand*			700	700	700
	KLEINMOND WWTW REFURBISH UPGRADE (F1/3)	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	ti-ward Kleinmond A	18.986° E Degrees	*34.342° S Degrees*			8,900		
	KLEINMOND WWTW REFURBISH UPGRADE (F2/3)	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	ti-ward Kleinmond A	18.986° E Degrees	*34.342° S Degrees*			16,401		
	KLEINMOND WWTW REFURBISH UPGRADE (F3/3)	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	ti-ward Kleinmond A	18.986° E Degrees	*34.342° S Degrees*			3,232		
	KLEINMOND WWTW REFURBISH UPGRADE (F3/4)	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	ti-ward Kleinmond A	18.986° E Degrees	*34.342° S Degrees*			3,554		
	FENCING AT SEWERAGE INSTALLATIONS	Replacemen	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	Overstrand	19.210° E Degrees	*34.425° S Degrees*			800	600	600
	UPGRADING OF PUMPSTATIONS & RISING MAINS (F1/2)	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	Overstrand	19.209° E Degrees	*34.427° S Degrees*			4,800	2,000	
	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE D	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	ti-ward Hermanus A	19.209° E Degrees	*34.427° S Degrees*			1,200	3,200	1,500
	HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	Ward 08	34°23'09.91"S Degre	*19°07'56.01"E Degrees*				6,537	7,000
	HAWSTON WWTW REFURBISH AND UPGRADE(F2/2)	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	Ward 08	34°23'09.91"S Degre	*19°07'56.01"E Degrees*					5,000
	GANSBAAI WWTW 2ND REACTOR COMMISSION	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*					2,000
	TELEMETRY SYSTEM UPGRADE	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	Overstrand	Overstrand	*Overstrand*			500	500	
	NEW DISINFECTION SYSTEMS AT WASTEWATER TREAT	New	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Sanitation Infrastructure*	*Water Treatment*	Overstrand	Overstrand	*Overstrand*			7,000	1,000	1,000
STORMWATER											4,724	1,636			
	MASAKHANE HOUSING PROJECT BULK STORMWATER (	New	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Storm water Infrastructure*	*rm water Conveyar*	Ward 09	34°20'31" S 19°01'17	*34°20'31" S 19°01'17"E*			1,900		
	UPGRADE STORMWATER INFRASTRUCTURE- PROTEA	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Storm water Infrastructure*	*rm water Conveyar*	Ward 09	34°20'31" S 19°01'17	*34°20'31" S 19°01'17"E*			10,458	4,984	
WASTE MANAGEMENT											2,972	5,876			
	UPGRADING OF KLEINMOND TRANSFER STATION	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*aste Transfer Statio*	Ward 09	34°20'18.35"S Degre	*19°01'35.31"E Degrees*					500
	TROMMEL SCREEN FOR GANSBAAI LANDFILL	New	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*Landfill Sites*	Multi-ward Gb Area	19.395° E / -34.592°	*19.395° E / -34.592° S*					4,000
	REPLACE STANFORD DROP-OFF FENCE	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*/aste Drop-off Poin*	Ward 01	Degrees 19.448	*-34.451 Degrees*					
	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FI	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*/aste Drop-off Poin*	Ward 03	19.209° E Degrees	*34.427° S Degrees*			90		
	UPGRADE OF CHIPPING AREAS	Upgrading	*Consolidating the social wage through reliable*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*/aste Drop-off Poin*	Ward 03	19.207° E / -34.408°	*19.207° E / -34.408° S*			400		
Parent Capital expenditure											**192,377**	**212,216**	**209,409**	**130,325**	**164,442**

Table 61 MBRR SA37 - Projects delayed from previous financial year

R thousand								Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project name	Own Strategic Objective	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
PUBLIC SAFETY												
	GENERATOR FOR TRAFFIC SERVICES	4	*Furniture and Office Equipment*	*Other*	*Overstrand*	*Overstrand*	*Overstrand*			600		
PLANNING & DEVELOPMENT												
	PURCHASE OF ERF 4013 BETTY'S BAY&ERF 11472 HERMA	5	*Other*	*Other*	*Ward 09*	*34°20'37,0"S Degrees*	*19°00'46,8"E Degrees*			100		
	HAWSTON INDUSTRIAL BUSINESS HUB(F2/2)	5	*Other*	*Other*	*Ward 08*	*19.219 Degrees*	*34.419 Degrees*			112		
	KLEINMOND COMMUNITY PROJECT OLD KCIH	5	*Other*	*Other*	*Ward 09*	*34°20'37,0"S Degrees*	*19°00'46,8"E Degrees*			506		
COMMUNITY SERVICES												
	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F1/2	3	*Other*	*Other*	*Ward 13*	*34°25'16.83"S Degrees*	*19°13'00.62"E Degrees*			93		
	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F2/2	3	*Other*	*Other*	*Ward 13*	*34°25'16.83"S Degrees*	*19°13'00.62"E Degrees*			502		
SPORT & RECREATION												
	UPGRADE HAWSTON SPORT COMPLEX (F2/2)	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	*Ward 08*	*19.219 Degrees*	*34.419 Degrees*			166		
ELECTRICITY												
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	2	*Electrical Infrastructure*	*MV Substations*	*Multi-ward Gb Area*	*34°37'5.14"S Degrees*	*19°20'3.08"E Degrees*	9,169	2,069	5,800		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	2	*Electrical Infrastructure*	*MV Substations*	*Multi-ward Gb Area*	*34°37'5.14"S Degrees*	*19°20'3.08"E Degrees*	1,731	1,731	7,100		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	2	*Electrical Infrastructure*	*MV Substations*	*Multi-ward Gb Area*	*34°37'5.14"S Degrees*	*19°20'3.08"E Degrees*	6,500	5,983	2,998		
	HERMANUS MV LV UPGRADE REPLACEMENT(F2/3)	2	*Electrical Infrastructure*	*MV Networks*	*Ward 03*	*34°25'16.83"S Degrees*	*19°13'00.62"E Degrees*	3,000	400	2,600		
	HERMANUS MV LV UPGRADE REPLACEMENT(F3/3)	2	*Electrical Infrastructure*	*MV Networks*	*Ward 03*	*34°25'16.83"S Degrees*	*19°13'00.62"E Degrees*	3,000	400	2,600		
	KLEINMOND MV LV NETWORK UPGRADE(F2/2)	2	*Electrical Infrastructure*	*MV Networks*	*Ward 09*	*34°20'18.35"S Degrees*	*19°01'35.31"E Degrees*	2,416	400	2,016		
	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	2	*Electrical Infrastructure*	*MV Networks*	*Ward 08*	*34°23'09.91"S Degrees*	*19°07'56.01"E Degrees*	2,415	400	2,015		
WATER												
	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/2)	2	*Water Supply Infrastructure*	*Pump Stations*	*Overstrand*	*Overstrand*	*Overstrand*	13,642	13,142	3,450		
SEWERAGE												
	KLEINMOND WWTW REFURBISH UPGRADE (F2/3)	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	*Multi-ward Kleinmond Area*	*18.986° E Degrees*	*34.342° S Degrees*	9,300		16,401		
	KLEINMOND WWTW REFURBISH UPGRADE (F3/3)	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	*Multi-ward Kleinmond Area*	*18.986° E Degrees*	*34.342° S Degrees*	2,242		3,232		
WASTE MANAGEMENT												
	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING		*Solid Waste Infrastructure*	*Waste Drop-off Points*	*Ward 03*	*19.209° E Degrees*	*34.427° S Degrees*			90		

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 interns 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 was tabled in Council on 29 March 2023.

2.14 Other supporting documents

Table 62 MBRR Table SA1 - Supporting detail to budgeted financial performance

Description R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
REVENUE ITEMS:									
Property rates									
Total Property Rates	240,910	263,442	278,154	287,941	287,941	287,941	340,506	357,532	375,408
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	-	-	-	-	-	-	-	-	-
Net Property Rates	**240,910**	**263,442**	**278,154**	**287,941**	**287,941**	**287,941**	**340,506**	**357,532**	**375,408**
Service charges - Electricity									
Total Service charges - Electricity	421,376	449,230	519,173	548,222	534,574	534,574	585,478	646,762	702,236
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)	5,416	5,513	6,423	6,530	6,530	6,530	7,509	7,960	8,437
Net Service charges - Electricity	**415,960**	**443,718**	**512,750**	**541,692**	**528,044**	**528,044**	**577,969**	**638,802**	**693,798**
Service charges - Water									
Total Service charges - Water	136,100	133,950	146,157	141,352	141,352	141,352	150,701	160,231	170,120
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (6 kilolitres per indigent household per month)	3,062	3,065	3,239	3,214	3,214	3,214	3,432	3,638	3,856
Net Service charges - Water	**133,037**	**130,885**	**142,917**	**138,138**	**138,138**	**138,138**	**147,269**	**156,593**	**166,263**
Service charges - Waste Water Management									
Total Service charges - Waste Water Management	86,170	92,236	98,730	100,094	100,094	100,094	114,528	121,640	128,938
less Revenue Foregone (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-
less Cost of Free Basic Services (free sanitation service to indigent households)	5,244	5,253	5,553	9,132	9,132	9,132	9,814	10,403	11,027
Net Service charges - Waste Water Management	**80,925**	**86,983**	**93,177**	**90,962**	**90,962**	**90,962**	**104,715**	**111,237**	**117,912**
Service charges - Waste Management									
Total refuse removal revenue	85,161	89,044	94,852	96,782	96,782	96,782	104,582	110,864	117,514
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)	16,906	16,929	17,901	17,933	17,933	17,933	19,152	20,301	21,519
Net Service charges - Waste Management	**68,256**	**72,115**	**76,951**	**78,850**	**78,850**	**78,850**	**85,430**	**90,563**	**95,995**

Supporting detail to budgeted financial performance (Continued)

Description R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	245,396	266,655	279,082	314,879	311,289	311,289	331,914	346,638	365,202
Pension and UIF Contributions	39,697	42,603	45,123	52,863	53,243	53,243	55,933	58,908	62,076
Medical Aid Contributions	13,141	13,951	14,510	17,116	17,168	17,168	18,074	19,041	20,060
Overtime	28,523	30,532	35,197	29,501	30,746	30,746	33,330	35,137	37,030
Performance Bonus	19,219	19,229	20,628	23,967	24,167	24,167	25,334	26,679	28,099
Motor Vehicle Allowance	7,923	8,115	8,136	8,321	8,321	8,321	8,869	9,346	9,847
Cellphone Allowance	2,128	2,150	2,185	2,364	2,396	2,396	2,493	2,617	2,747
Housing Allowances	2,507	2,741	1,707	1,829	1,884	1,884	1,985	2,091	2,204
Other benefits and allowances	17,056	19,489	24,133	25,864	26,576	26,576	27,863	29,365	30,938
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	4,855	3,047	3,689	3,945	4,205	4,205	3,945	3,310	3,739
Entertainment	-	-	-	-	-	-	-	-	-
Scarcity	2,919	3,121	3,575	3,867	3,867	3,867	4,061	4,281	4,512
Acting and post related allowance	1,989	2,131	2,074	2,017	2,302	2,302	2,249	2,262	2,381
In kind benefits	-	-	-	-	-	-	-	-	-
sub-total	**380,774**	**436,214**	**452,651**	**504,478**	**505,935**	**505,935**	**537,911**	**549,447**	**577,299**
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-
Total Employee related costs	**380,774**	**436,214**	**452,651**	**504,478**	**505,935**	**505,935**	**537,911**	**549,447**	**577,299**
Depreciation and amortisation									
Depreciation of Property, Plant & Equipment	132,293	136,136	140,727	146,196	146,196	146,196	148,860	151,366	153,901
Lease amortisation	447	431	290	400	400	400	294	307	325
Capital asset impairment	1,835	3,550	5,987	-	-	-	-	-	-
Total Depreciation and amortisation	**134,574**	**140,116**	**147,004**	**146,596**	**146,596**	**146,596**	**149,154**	**151,672**	**154,226**
Bulk purchases - electricity									
Electricity Bulk Purchases	278,548	298,272	351,600	384,161	371,533	371,533	429,805	484,562	533,019
Total bulk purchases	**278,548**	**298,272**	**351,600**	**384,161**	**371,533**	**371,533**	**429,805**	**484,562**	**533,019**
Transfers and grants									
Cash transfers and grants	560	8,710	12,813	13,057	14,786	14,786	16,380	17,143	17,944
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-
Total transfers and grants	**560**	**8,710**	**12,813**	**13,057**	**14,786**	**14,786**	**16,380**	**17,143**	**17,944**
Contracted services									
Outsourced Services	78,540	87,046	104,229	119,205	121,102	121,102	138,344	147,026	156,031
Consultants and Professional Services	22,691	26,274	32,365	45,868	43,987	43,987	41,939	49,061	50,595
Contractors	77,132	95,587	100,488	104,857	105,878	105,878	120,341	127,365	134,909
sub-total	**178,363**	**208,907**	**237,081**	**269,929**	**270,967**	**270,967**	**300,624**	**323,452**	**341,534**

Supporting detail to budgeted financial performance (Continued)

Description R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operational Costs									
Collection costs	4,449	4,569	5,363	7,041	7,041	7,041	7,367	7,809	8,521
Contributions to 'other' provisions	2,612	28,547	13,315	12,515	12,515	12,515	6,045	8,776	8,748
Audit fees	4,851	4,164	3,810	5,561	5,561	5,561	5,500	5,830	6,180
Other Operational Costs									
Operating Leases	105	113	96	281	299	299	283	286	289
Operational Cost	79,223	72,979	93,646	125,260	129,622	129,622	145,057	141,717	120,524
Statutory Payments other than Income Taxes	1,798	1,845	1,963	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-
Total Operational Costs	**93,037**	**112,218**	**118,193**	**150,658**	**155,038**	**155,038**	**164,252**	**164,418**	**144,263**
Repairs and Maintenance by Expenditure Item									
Employee related costs	96,517	101,119	113,771	125,413	122,867	122,867	132,398	139,548	147,083
Inventory Consumed (Project Maintenance)	18,430	19,462	22,089	25,392	24,629	24,629	25,845	29,069	25,008
Contracted Services	59,184	80,996	99,098	104,388	108,639	108,639	120,575	131,083	138,611
Other Expenditure	15,684	9,941	10,428	12,751	14,471	14,471	14,477	15,139	15,858
Total Repairs and Maintenance Expenditure	189,815	211,518	245,386	267,944	270,606	270,606	293,296	314,839	326,561
Inventory Consumed									
Inventory Consumed - Water	-	-	-	9,004	9,004	9,004	9,230	9,460	9,697
Inventory Consumed - Other	16,704	13,498	14,310	15,650	17,326	17,326	15,903	16,078	16,266
Total Inventory Consumed & Other Material	**16,704**	**13,498**	**14,310**	**24,655**	**26,331**	**26,331**	**25,133**	**25,538**	**25,963**

Table 63 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

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	Vote 9 - Costing Services	Vote 10 - Main Ledger Services	Total
Revenue											
Exchange Revenue											
Service charges - Electricity	–	–	–	800	577,169	–	–	–	–	–	**577,969**
Service charges - Water	–	–	–	17	–	–	–	147,252	–	–	**147,269**
Service charges - Waste Water Management	–	–	–	–	–	0	–	104,714	–	–	**104,715**
Service charges - Waste Management	–	–	–	–	–	–	–	85,430	–	–	**85,430**
Sale of Goods and Rendering of Services	–	–	401	1,012	123,088	485	0	6,686	–	–	**131,673**
Agency services	–	–	–	–	–	8,309	–	10	–	–	**8,319**
Interest	–	–	–	0	–	–	–	–	–	–	**0**
Interest earned from Receivables	–	–	–	6,400	–	–	–	0	–	–	**6,400**
Interest earned from Current and Non Current Assets	–	–	–	41,800	–	–	–	–	–	–	**41,800**
Dividends	–	–	–	–	–	–	–	–	–	–	**–**
Rent on Land	–	–	–	–	0	–	–	1,127	–	–	**1,127**
Rental from Fixed Assets	–	–	–	–	0	–	63	5,582	–	–	**5,646**
Licence and permits	–	–	–	–	–	357	–	607	–	–	**964**
Operational Revenue	151	–	555	4,750	960	800	–	1,027	–	–	**8,242**
Non-Exchange Revenue											
Property rates	–	–	–	340,506	–	–	–	–	–	–	**340,506**
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits	0	–	–	4	1,293	18,971	–	153	–	–	**20,421**
Licences or permits	–	–	–	–	–	1,943	–	–	–	–	**1,943**
Transfer and subsidies - Operational	52,546	–	–	1,550	51,691	7,410	3,565	68,191	–	–	**184,953**
Interest	–	–	–	1,300	–	–	–	–	–	–	**1,300**
Fuel Levy	–	–	–	–	–	–	–	–	–	–	**–**
Service charges	–	–	–	–	–	–	–	–	–	–	**–**
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	**–**
Other Gains	–	–	–	2,400	5,500	–	–	–	–	–	**7,900**
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contr	**52,697**	**–**	**956**	**400,540**	**759,702**	**38,275**	**3,628**	**420,779**	**–**	**–**	**1,676,577**
Expenditure											
Employee related costs	26,328	7,419	35,223	56,351	81,462	91,561	15,661	223,906	–	–	**537,911**
Remuneration of councillors	12,514	–	–	–	–	–	–	–	–	–	**12,514**
Bulk purchases - electricity	–	–	–	–	429,805	–	–	–	–	–	**429,805**
Inventory consumed	25	59	2,487	588	13,396	9,218	385	36,342	–	–	**62,499**
Debt impairment	–	–	–	1,722	965	15,256	–	1,471	–	–	**19,414**
Depreciation and amortisation	1	18	2,091	190	28,087	1,411	141	117,213	–	–	**149,154**
Interest	–	–	–	30	15,240	–	–	34,388	–	–	**49,658**
Contracted services	187	500	8,081	7,796	159,704	13,895	1,698	108,763	–	–	**300,624**
Transfers and subsidies	1,400	–	–	14,443	–	538	–	–	–	–	**16,380**
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–	**–**
Operational costs	9,003	375	21,603	26,321	91,395	5,636	1,496	8,424	–	–	**164,252**
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	**–**
Other Losses	–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure	**49,457**	**8,371**	**69,485**	**107,441**	**820,055**	**137,515**	**19,382**	**530,506**	**–**	**–**	**1,742,212**
Surplus/(Deficit)	**3,240**	**(8,371)**	**(68,530)**	**293,099**	**(60,353)**	**(99,240)**	**(15,753)**	**(109,727)**	**–**	**–**	**(65,635)**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	**24,380**	–	–	**29,913**	–	–	**54,293**
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	**–**
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–	–	–	–	–
Income Tax	**3,240**	**(8,371)**	**(68,530)**	**293,099**	**(35,973)**	**(99,240)**	**(15,753)**	**(79,814)**	**–**	**–**	**(11,342)**

Table 64 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand									
ASSETS									
Trade and other receivables from exchange transactions									
Electricity	29,294	28,843	32,616	43,569	43,412	43,412	53,864	57,031	60,491
Water	27,450	24,741	28,153	29,692	29,692	29,692	32,466	33,361	34,310
Waste	10,529	11,450	12,770	7,176	7,176	7,176	8,797	9,318	9,870
Waste Water	14,624	14,991	17,081	13,460	13,460	13,460	15,446	16,086	16,763
Other trade receivables from exchange transactions	27,798	29,807	35,579	29,876	29,876	29,876	17,702	17,760	17,821
Gross: Trade and other receivables from exchange tran	**109,695**	**109,832**	**126,198**	**123,772**	**123,615**	**123,615**	**128,275**	**133,554**	**139,255**
Less: Impairment for debt	**(26,721)**	**(28,479)**	**(29,532)**	**(30,650)**	**(30,650)**	**(30,650)**	**(40,242)**	**(43,394)**	**(46,579)**
Impairment for Electricity	(9,312)	(10,235)	(10,450)	(10,046)	(10,046)	(10,046)	(10,904)	(11,771)	(12,647)
Impairment for Water	(8,907)	(8,455)	(9,087)	(6,418)	(6,418)	(6,418)	(6,758)	(7,101)	(7,448)
Impairment for Waste	(3,644)	(4,005)	(4,089)	(6,403)	(6,403)	(6,403)	(6,732)	(7,064)	(7,399)
Impairment for Waste Water	(4,453)	(5,340)	(5,452)	(6,167)	(6,167)	(6,167)	(6,969)	(7,779)	(8,598)
Impairment for other trade receivalbes from exchange trans	(405)	(445)	(454)	(1,616)	(1,616)	(1,616)	(8,879)	(9,679)	(10,488)
Total net Trade and other receivables from Exchange Tr	**82,974**	**81,353**	**96,666**	**93,122**	**92,965**	**92,965**	**88,033**	**90,160**	**92,677**
Receivables from non-exchange transactions									
Property rates	32,702	34,475	35,166	31,449	31,449	31,449	37,567	39,355	41,232
Less: Impairment of Property rates	(10,122)	(11,125)	(11,359)	(9,138)	(9,138)	(9,138)	(10,175)	(11,222)	(12,279)
Net Property rates	**22,580**	**23,350**	**23,808**	**22,311**	**22,311**	**22,311**	**27,392**	**28,133**	**28,953**
Other receivables from non-exchange transactions	68,258	64,953	93,391	168,771	168,771	168,771	98,112	111,520	126,093
Impairment for other receivalbes from non-exchange transa	(39,334)	(42,962)	(69,970)	(132,584)	(138,637)	(138,637)	(90,683)	(106,091)	(121,654)
Net other receivables from non-exchange transactions	**28,924**	**21,991**	**23,421**	**36,187**	**30,134**	**30,134**	**7,430**	**5,429**	**4,439**
Total net Receivables from non-exchange transactions	**51,504**	**45,341**	**47,229**	**58,498**	**52,445**	**52,445**	**34,822**	**33,562**	**33,392**
Inventory									
Water									
Opening Balance	134	**142**	**206**	**248**	**248**	**248**	204	**253**	**302**
System Input Volume	**8**	**63**	**42**	**11,396**	**11,396**	**11,396**	**11,681**	**11,973**	**12,272**
Water Treatment Works	8	63	42	(1)	(1)	(1)	(1)	(1)	(1)
Bulk Purchases	–	–	–	–	–	–	–	–	–
Natural Sources	–	–	–	11,397	11,397	11,397	11,682	11,974	12,273
Authorised Consumption	–	–	–	**(9,004)**	**(9,004)**	**(9,004)**	**(9,230)**	**(9,460)**	**(9,697)**
Billed Authorised Consumption	–	–	–	**(8,808)**	**(8,808)**	**(8,808)**	**(9,028)**	**(9,254)**	**(9,485)**
Billed Metered Consumption	–	–	–	**(8,808)**	**(8,808)**	**(8,808)**	**(9,028)**	**(9,254)**	**(9,485)**
Free Basic Water	–	–	–	–	–	–	–	–	–
Subsidised Water	–	–	–	–	–	–	–	–	–
Revenue Water	–	–	–	(8,808)	(8,808)	(8,808)	(9,028)	(9,254)	(9,485)
Billed Unmetered Consumption	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption	–	–	–	**(197)**	**(197)**	**(197)**	**(202)**	**(207)**	**(212)**
Unbilled Metered Consumption	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption	–	–	–	(197)	(197)	(197)	(202)	(207)	(212)
Water Losses	–	–	–	**(2,392)**	**(2,392)**	**(2,392)**	**(2,402)**	**(2,463)**	**(2,526)**
Apparent losses	–	–	–	**(2,392)**	**(2,392)**	**(2,392)**	**(2,452)**	**(2,513)**	**(2,576)**
Unauthorised Consumption	–	–	–	(2,392)	(2,392)	(2,392)	(2,452)	(2,513)	(2,576)
Customer Meter Inaccuracies	–	–	–	–	–	–	–	–	–
Real losses	–	–	–	–	–	–	**50**	**50**	**50**
Data Transfer and Management Errors	–	–	–	–	–	–	50	50	50
Unavoidable Annual Real Losses	–	–	–	–	–	–	–	–	–
Non-revenue Water	–	–	–	**(2,589)**	**(2,589)**	**(2,589)**	**(2,604)**	**(2,670)**	**(2,738)**
Closing Balance Water	**142**	**206**	**248**	**247**	**247**	**247**	**253**	**302**	**351**
Agricultural									
Closing balance - Agricultural	–	–	–	–	–	–	–	–	–
Consumables									
Standard Rated									
Opening Balance	9,591	**8,785**	**9,374**	**7,938**	**7,938**	**7,938**	8,188	**8,284**	**8,207**
Acquisitions	15,897	14,087	13,854	15,900	17,576	17,576	16,000	16,000	16,200
Issues	(16,704)	(13,498)	(14,310)	(15,650)	(17,326)	(17,326)	(15,903)	(16,078)	(16,266)
Adjustments	–	–	–	–	–	–	–	–	–
Write-offs	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated	**8,785**	**9,374**	**8,918**	**8,188**	**8,188**	**8,188**	**8,284**	**8,207**	**8,141**
Zero Rated									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated	–	–	–	–	–	–	–	–	–
Finished Goods									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods	–	–	–	–	–	–	–	–	–
Materials and Supplies									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies	–	–	–	–	–	–	–	–	–
Work-in-progress									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress	–	–	–	–	–	–	–	–	–
Housing Stock									
Opening Balance	6,304	**1,295**	**3,157**	**2,517**	**2,517**	**2,517**	2,517	**2,517**	**2,517**
Acquisitions	–	–	273	–	–	–	–	–	–
Transfers	(4,812)	1,946	32,972	–	–	–	–	–	–
Sales	(197)	(84)	(34,635)	–	–	–	–	–	–
Closing Balance - Housing Stock	**1,295**	**3,157**	**1,766**	**2,517**	**2,517**	**2,517**	**2,517**	**2,517**	**2,517**
Land									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing Balance - Land	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables	**10,222**	**12,736**	**10,932**	**10,951**	**10,951**	**10,951**	**11,054**	**11,025**	**11,008**
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	5,886,306	6,135,597	6,296,292	6,673,818	6,651,338	6,651,338	6,860,747	6,991,072	7,155,514
Leases recognised as PPE	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation	(2,400,708)	(2,533,835)	(2,659,039)	(2,852,954)	(2,852,818)	(2,852,818)	(3,001,611)	(3,152,909)	(3,306,742)
Total Property, plant and equipment (PPE)	**3,485,598**	**3,601,762**	**3,637,253**	**3,820,865**	**3,798,520**	**3,798,520**	**3,859,136**	**3,838,163**	**3,848,772**
LIABILITIES									
Current liabilities - Financial liabilities									
Short term loans (other than bank overdraft)	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities	45,458	53,957	50,494	58,592	58,592	58,592	50,907	154,740	59,739
Total Current liabilities - Financial liabilities	**45,458**	**53,957**	**50,494**	**58,592**	**58,592**	**58,592**	**50,907**	**154,740**	**59,739**
Trade and other payables									
Trade and other payables from exchange transactions	71,305	75,444	78,086	173,931	168,120	168,120	100,608	111,845	123,902
Other trade payables from exchange transactions	63,513	66,031	60,693	–	–	–	81,613	87,663	93,713
Trade payables from Non-exchange transactions: Unspen	31,133	24,030	26,309	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Other	–	–	–	–	–	–	–	–	–
VAT	–	–	–	–	790	790	2,111	1,859	1,605
Total Trade and other payables	**165,950**	**165,505**	**165,088**	**173,931**	**168,910**	**168,910**	**184,333**	**201,368**	**219,219**
Non current liabilities - Financial liabilities									
Borrowing	431,475	430,400	429,906	421,184	421,184	421,184	420,625	325,885	326,146
Other financial liabilities	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities	**431,475**	**430,400**	**429,906**	**421,184**	**421,184**	**421,184**	**420,625**	**325,885**	**326,146**
Provisions									
Retirement benefits	–	–	–	–	–	–	–	–	–
List other major provision items									
Refuse landfill site rehabilitation	99,799	120,448	137,226	138,837	138,837	138,837	146,273	145,808	144,853
Other	17,882	18,831	19,799	20,827	21,087	21,087	20,827	21,584	22,647
Total Provisions	**117,681**	**139,279**	**157,026**	**159,663**	**159,923**	**159,923**	**167,099**	**167,392**	**167,500**
CHANGES IN NET ASSETS									
Accumulated surplus/(deficit) - opening balance	3,525,888	3,664,755	3,695,603	3,685,995	3,741,933	3,741,933	3,766,661	3,794,766	3,726,463
GRAP adjustments	–	(243)	2,731	(220)	(0)	(0)	73,047	(24,747)	110,236
Restated balance	3,525,888	3,664,512	3,698,334	3,685,775	3,741,932	3,741,932	3,839,708	3,770,019	3,836,699
Surplus/(Deficit)	138,868	33,821	20,390	(11,902)	2,778	2,778	(11,342)	(25,513)	21,353
Transfers to/from Reserves	(0)	(0)	(0)	10	10	10	10	10	10
Depreciation offsets	–	–	–	–	–	–	–	–	–
Other adjustments	0	0	0	21,941	21,941	21,941	(33,610)	(18,053)	(49,084)
Accumulated Surplus/(Deficit)	**3,664,755**	**3,698,334**	**3,718,724**	**3,695,823**	**3,766,661**	**3,766,661**	**3,794,766**	**3,726,463**	**3,808,979**
Reserves									
Housing Development Fund	3,227	3,227	3,228	3,223	3,223	3,223	3,229	3,229	3,229
Total Reserves	**3,227**	**3,227**	**3,228**	**3,223**	**3,223**	**3,223**	**3,229**	**3,229**	**3,229**
TOTAL COMMUNITY WEALTH/EQUITY	**3,667,983**	**3,701,561**	**3,721,952**	**3,699,046**	**3,769,883**	**3,769,883**	**3,797,994**	**3,729,692**	**3,812,207**

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	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Demographics											
Population	0	55,012	74,546	80,432	102	106	111	115	118	122	125
Females aged 5 - 14	0	2,770	5,837	5,228	8	8	7	7	8	8	8
Males aged 5 - 14	0	2,816	5,892	5,278	8	8	7	7	8	8	8
Females aged 15 - 34	0	5,561	11,567	13,139	17	17	18	19	19	20	20
Males aged 15 - 34	0	6,029	11,235	13,648	17	17	19	19	20	21	21
Unemployment	0	5,165	8,099	4,237	11	11	6	6	6	6	7
Monthly household income (no. of households)											
No income	0	2,226	770	4,585	6	6	6	7	7	7	7
R1 - R1 600	0	6,149	5,307	5,326	7	7	8	8	8	8	8
R1 601 - R3 200	0	3,742	3,177	4,878	6	6	7	7	7	8	8
R3 201 - R6 400	0	3,344	3,789	4,362	5	6	6	6	7	7	7
R6 401 - R12 800	0	2,303	2,750	3,830	5	5	5	6	6	6	6
R12 801 - R25 600	0	920	1,947	2,896	4	4	4	4	4	4	5
R25 601 - R51 200	0	227	1,066	1,456	2	2	2	2	2	2	2
R52 201 - R102 400	0	77	184	486	1	1	1	1	1	1	1
R102 401 - R204 800	0	44	176	109	0	0	0	0	0	0	0
R204 801 - R409 600	0			81	0	0	0	0	0	0	0
R409 601 - R819 200	0	–	–	–	–	–	–	–	–	–	–
> R819 200	0	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)											
< R2 060 per household per month	0	7,053	9,542	11,311	14,218	14,630	15,942	16,475	16,987	17,520	17,932
	0	–	–	–	–	–	–	–	–	–	–
Household/demographics (000)											
Number of people in municipal area	0	55,012	74,546	80,432	102	106	111	115	118	122	125
Number of poor people in municipal area	0										
Number of households in municipal area	0	8,904	3,080	18,340	23	24	30	31	32	33	34
Number of poor households in municipal area	0	2,226	770	4,585	7	8	8				
Definition of poor household (R per month)	0	–	–	–	-	-	-	-	-	-	-
Housing statistics											
Formal	0	–	–	–			24,311	25,115	25,898	26,709	27,337
Informal	0	–	–	–			5,786	5,972	6,158	6,351	6,501
Total number of households		-	-	-	-	-	30,097	31,087	32,056	33,060	33,838
Dwellings provided by municipality	0	–	–	–	63	314	350	250	445	339	270
Dwellings provided by province/s	0	–	–	–	-	-	-	-	-	-	-
Dwellings provided by private sector	0	–	–	–	-	-	-	-	-	-	-
Total new housing dwellings		-	-	-	63	314	350	250	445	339	270
Economic											
Inflation/inflation outlook (CPIX)					4.1%	4.5%	4.5%	4.5%	5.3%	4.9%	4.7%
Interest rate - borrowing					9.8%	10.0%	9.8%	9.5%	11.3%	11.3%	11.3%
Interest rate - investment					6.8%	4.5%	4.6%	5.0%	6.8%	6.8%	6.8%
Remuneration increases					6.5%	6.4%	3.5%	4.9%	5.4%	5.4%	5.4%
Consumption growth (electricity)					2.0%	3.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)					3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Collection rates											
Property tax/service charges					97.1%	100.4%	99.4%	99.8%	100.0%	100.0%	100.0%
Rental of facilities & equipment					96.1%	97.1%	97.1%	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					98.5%	97.1%	97.1%	97.1%	97.1%	97.1%	97.1%
Revenue from agency services					100.0%	97.1%	97.1%	97.1%	97.1%	97.1%	97.1%

Table 66 MBRR SA11 – Property rates summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:									
Date of valuation:	02/07/2015	02/07/2015	02/07/2015						
Financial year valuation used	**2016/2017**	**2016/2017**	**2016/2017**	**2016/2017**			**2022/2023**		
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			Yes		
Implementation time of new valuation roll (mths)	36	24	12	60			60		
No. of properties	42,895	43,170	43,655	43,655			44,259		
No. of sectional title values	2,210	2,577	2,752	2,752			2,918		
No. of unreasonably difficult properties s7(2)	-	-	-	-			-		
No. of supplementary valuations	2	2	1	1			1		
No. of valuation roll amendments	10	10	-	15			15		
No. of objections by rate payers	14	14	-	-			1,000		
No. of appeals by rate payers	12	12	–	-			15		
No. of successful objections	14	14	5	-			5		
No. of successful objections > 10%	1	1	-	-			-		
Supplementary valuation	3,099	1,987	2,552	2,552			2,000		
Public service infrastructure value (Rm)	92	77	289	306			490		
Municipality owned property value (Rm)	894	902	876	928			246		
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)	92	770	289	306	462	462	490	519	550
Valuation reductions-nature reserves/park (Rm)	339	359	411	436	411	411	436	462	490
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-			
Valuation reductions-R15,000 threshold (Rm)	475	476	477	505	510	510	541	573	608
Valuation reductions-public worship (Rm)	183	192	183	194	368	368	390	413	438
Valuation reductions-other (Rm)	1,107	1,103	1,103	1,169	1,169	1,306	1,384	1,468	1,556
Total valuation reductions:	**2,196**	**2,900**	**2,462**	**2,610**	**2,921**	**3,057**	**3,241**	**3,435**	**3,642**
Total value used for rating (Rm)	48,668	50,432	50,077	53,082	50,880	50,880	56,267	59,643	63,221
Total land value (Rm)	23,042	23,241	23,037	24,419	23,050	23,050	25,884	27,437	29,083
Total value of improvements (Rm)	28,743	28,930	29,338	31,099	29,692	29,692	32,965	34,942	37,039
Total market value (Rm)	51,785	52,171	52,375	53,458	52,741	52,741	56,666	60,066	63,669
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	No	No		
Special rating area used? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Phasing-in properties s21 (number)	No	No	No	No	No	No	No	–	–
Rates policy accompanying budget? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)	–	–	–	–					
Non-residential prescribed ratio s19? (%)	0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:									
Rate revenue budget (R '000)	243,999	261,559	263,562	275,384	275,384	275,384	291,907	309,421	327,986
Rate revenue expected to collect (R'000)	243,999	261,559	263,562	275,384	275,384	275,384	291,907	309,421	327,986
Expected cash collection rate (%)	97.1%	100.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	–	8,309	12,074	12,590	12,590	12,590	13,345	14,146	14,995
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)	–	–	–	–	–	–	–	–	–

Table 67 MBRR SA12a – Property rates by category (current year)

Description	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2022/23											
Valuation:											
No. of properties	1,948			35,589	1,065		351		5,306	–	–
No. of sectional title property values	410			2,360						–	–
No. of unreasonably difficult properties s7(2)	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations	1			1	1		1		1	–	–
Supplementary valuation (Rm)	Total 613									–	–
No. of valuation roll amendments	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–
No. of objections by rate-payers	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–
No. of appeals by rate-payers	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–
No. of appeals by rate-payers finalised	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–
No. of successful objections	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–
No. of successful objections > 10%	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–
Estimated no. of properties not valued	Total 100									–	–
Years since last valuation **(select)**	7	7	7	7	7	7	7	7	7		
Frequency of valuation **(select)**	5	5	5	5	5	5	5	5	5		
Method of valuation used **(select)**	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		
Phasing-in properties s21 (number)	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Flat rate used? (Y/N)	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		
Valuation reductions:											
Valuation reductions-public infrastructure (Rm)							490			–	–
Valuation reductions-nature reserves/park (Rm)	436									–	–
Valuation reductions-mineral rights (Rm)										–	–
Valuation reductions-R15,000 threshold (Rm)				541						–	–
Valuation reductions-public worship (Rm)				390						–	–
Valuation reductions-other (Rm)				1,384						–	–
Total valuation reductions:											
Total value used for rating (Rm)	3,775			46,241	3,215		448		2,588	–	–
Total land value (Rm)	1,579			19,653	1,826		238		2,588	–	–
Total value of improvements (Rm)	2,603			28,669	1,453		239		–	–	–
Total market value (Rm)	4,183			46,138	3,279		478		2,588	–	–
Rating:											
Average rate	–	–	–	–	–	–	–	–	–	–	–
Rate revenue budget (R '000)	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	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	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2023/24												
Valuation:												
No. of properties	1,532	154	2	33,939	495	221	71	859	6,372	–	–	44
No. of sectional title property values	410	30		2,360		1				–	–	3
No. of unreasonably difficult properties s7(2)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	–	–	–
No. of supplementary valuations	1	1	1	1	1	1	1	1	1	–	–	0
Supplementary valuation (Rm)	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of valuation roll amendments	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of objections by rate-payers	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of appeals by rate-payers	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of appeals by rate-payers finalised	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of successful objections	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of successful objections > 10%	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
Estimated no. of properties not valued	Total 100	Total 100	Total 100	Total 100	Total 100	Total 100	Total 100	Total 100	Total 100	–	–	–
Years since last valuation **(select)**	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll			
Frequency of valuation **(select)**	5	5	5	5	5	5	5	5	5			
Method of valuation used **(select)**	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			
Phasing-in properties s21 (number)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	–	–	–
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
Flat rate used? (Y/N)	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			
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)								519		–	–	519,331
Valuation reductions-nature reserves/park (Rm)	462									–	–	461,832
Valuation reductions-mineral rights (Rm)										–	–	–
Valuation reductions-R15,000 threshold (Rm)				474						–	–	473,685
Valuation reductions-public worship (Rm)				413						–	–	413,266
Valuation reductions-other (Rm)				1,105						–	–	1,105,265
Total valuation reductions:												
Total value used for rating (Rm)	5,766	363	2	69,013	2,234	282	424		4,925	–	–	83,010,401
Total land value (Rm)	1,932	125	2	25,132	1,806	186	113	12	4,925	–	–	34,233,303
Total value of improvements (Rm)	4,122	279	–	48,292	823	102	312	8		–	–	53,937,397
Total market value (Rm)	6,054	404	2	73,424	2,628	288	424	20	4,925	–	–	88,170,700
Rating:												
Average rate	0.007368	0.007368	0.007368	0.004210	0.001053	0.007368	0.007368	–	0.006315	–	–	
Rate revenue budget (R '000)	38,237	2,957	13	224,963	904	2,300	3,457	–	25,511	–	–	298,343
Rate revenue expected to collect (R'000)	38,237	2,957	13	224,963	904	2,300	3,457	–	25,511	–	–	298,343
Expected cash collection rate (%)	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	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates *(rate in the Rand)*								
Residential properties		0.0057	0.0060	-	-	0.0042	0.0045	0.0047
Residential properties - vacant land		0.0078	0.0082	-	-	0.0063	0.0067	0.0071
Formal/informal settlements				-	-	-	-	-
Small holdings				-	-	-	-	-
Farm properties - used		0.0014	0.0015	-	-	0.0011	0.0011	0.0012
Farm properties - not used				-	-	-	-	-
Industrial properties				-	-	0.0074	0.0078	0.0083
Business and commercial properties		0.0086	0.0090	-	-	0.0074	0.0078	0.0083
Communal land - residential				-	-	-	-	-
Communal land - small holdings				-	-	-	-	-
Communal land - farm property				-	-	-	-	-
Communal land - business and commercial				-	-	-	-	-
Communal land - other				-	-	0.0074	0.0078	0.0083
State-owned properties		0.0086	0.0090	-	-	0.0074	0.0078	0.0083
Municipal properties		-	-	-	-	-	-	-
Public service infrastructure		-	-	-	-	0.0074	0.0078	0.0083
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		35,000	35,000	35,000	35,000	35,000	35,000	35,000
Indigent rebate or exemption		220,000	220,000	220,000	220,000	40 - 100%	40 - 100%	40 - 100%
Pensioners/social grants rebate or exemption		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		75%	75%	75%	75%	75%	75%	75%
Other rebates or exemptions		-	-	-	-	-	-	-
Water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		137	143	148	156	166	176	186
Service point - vacant land (Rands/month)		137	143	148	156	166	176	186
Water usage - flat rate tariff (c/kl)								
Water usage - life line tariff								
Water usage - Block 1 (c/kl)	0 - 6 kl	560	585	608	638	681	721	764
Water usage - Block 2 (c/kl)	7 - 18 kl	1,147	1,199	1,247	1,308	1,397	1,480	1,569
Water usage - Block 3 (c/kl)	19 - 30 kl	1,861	1,945	2,023	2,122	-	-	-
Water usage - Block 4 (c/kl)	19 - 45 kl	2,866	2,995	3,115	3,268	2,928	3,104	3,290
Water usage - Block 5 (c/kl)	46 - 60 kl	3,722	3,889	4,045	4,243	5,855	6,206	6,570
Water usage - Block 6 (c/kl)	> 60 kl	4,964	5,187	5,394	5,658	7,808	8,276	8,773
Other								
Waste water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		122	127	132	138	147	156	166
Service point - vacant land *(Rands/month)*		122	127	132	138	147	156	166
Waste water - flat rate tariff *(c/kl)*		1,370	1,432	1,489	1,556	1,669	1,769	1,875
Volumetric charge - Block 1 (c/kl)	Basic charge pumps	82	86	89	93	99	105	112
Volumetric charge - Block 2 (c/kl)	Service per pump	560	585	608	636	677	718	761
Volumetric charge - Block 3 (c/kl)		-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		335	356	408	439	505	535	567
Service point - vacant land (Rands/month)		335	356	408	439	505	535	567
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	one-part	120	128	146	157	181	192	203
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	129	137	157	168	194	205	218
Meter - IBT Block 3 (c/kwh)	351 - 600 kWh	189	201	230	247	285	302	320
Meter - IBT Block 4 (c/kwh)	> 600 kWh	232	247	283	304	350	371	393
Meter - IBT Block 5 (c/kwh)	Prepaid Meter							
Prepaid - IBT Block 1 (c/kwh)	0 - 350 kWh	119	126	145	155	179	190	201
Prepaid - IBT Block 2 (c/kwh)	351 - 600 kWh	178	189	217	233	268	284	301
Prepaid - IBT Block 3 (c/kwh)	> 600 kWh	223	237	272	292	336	356	378
Prepaid - IBT Block 4 (c/kwh)		-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee		185	194	202	213	228	242	256
80l bin - once a week								
250l bin - once a week		185	194	202	213	228	242	256

Table 70 MBRR SA13b – Service tariffs by category (explanatory)

Description	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates *(Rands)*								
R15 000 threshhold rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate		35,000	35,000	35,000	35,000	35,000	35,000	35,000
Indigent rebate or exemption		220,000	220,000	220,000	220,000	40 - 100%	40 - 100%	40 - 100%
Pensioners/social grants rebate or exemption		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		75%	75%	75%	75%	75%	75%	75%
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Water tariffs								
		137	143	148	156	166	176	186
		137	143	148	156	166	176	186
	0 - 6 kl	560	585	608	638	681	721	764
	7 - 18 kl	1,147	1,199	1,247	1,308	1,397	1,480	1,569
	19 - 30 kl	1,861	1,945	2,023	2,122	-	-	-
	19 - 45 kl	2,866	2,995	3,115	3,268	2,928	3,104	3,290
	46 - 60 kl	3,722	3,889	4,045	4,243	5,855	6,206	6,579
	> 60 kl	4,964	5,187	5,394	5,658	7,808	8,276	8,773
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Waste water tariffs								
		122	127	132	138	147	156	166
		122	127	132	138	147	156	166
		1,370	1,432	1,489	1,556	1,669	1,769	1,875
	Basic charge pumps	82	86	89	93			
	Service per pump	560	585	608	636	677	718	761
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Electricity tariffs								
Basic charge/fixed fee (Rands/month)		335	356	408	439	505	535	567
Service point - vacant land (Rands/month)		335	356	408	439	505	535	567
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	one-part	120	128	146	157	181	192	203
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	129	137	157	168	194	205	218
Meter - IBT Block 3 (c/kwh)	351 - 600 kWh	189	201	230	247	285	302	320
Meter - IBT Block 4 (c/kwh)	> 600 kWh	232	247	283	304	350	371	393
Meter - IBT Block 5 (c/kwh)	Prepaid Meter							
Prepaid - IBT Block 1 (c/kwh)	0 - 350 kWh	119	126	145	155	179	190	201
Prepaid - IBT Block 2 (c/kwh)	351 - 600 kWh	178	189	217	233	268	284	301
Prepaid - IBT Block 3 (c/kwh)	> 600 kWh	223	237	272	292	336	356	378

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	1,468,477
Outsourcing of sub function operation of landfil site	Yrs	13	Outsourcing of sub function operation of landfil site	30 November 2032	103,240
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

Municipal Vote/Operational project R thousand	Program/Project description	2023/24 Medium Term Revenue & Expenditure Framework Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality: *List all operational projects grouped by Municipal Vote*				
Vote 1 - Council General				
	Municipal Running Cost	49,457	37,658	37,754
Vote 2 - Municipal Manager				
	Municipal Running Cost	8,371	8,768	9,186
Vote 3 - Management Services				
	Municipal Running Cost	56,198	59,966	62,981
	Repairs & Maintenance	10,921	11,644	12,320
	Typical Workstreams	2,367	2,522	2,528
Vote 4 - Finance				
	Municipal Running Cost	89,858	94,732	100,044
	Repairs & Maintenance	1,590	1,595	1,601
	Typical Workstreams	15,993	16,715	17,611
Vote 5 - Infrastructure & Planning				
	Municipal Running Cost	697,485	776,039	839,882
	Repairs & Maintenance	49,375	48,676	45,299
	Typical Workstreams	73,196	64,318	37,908
Vote 6 - Protection Services				
	Municipal Running Cost	120,389	126,612	132,635
	Repairs & Maintenance	417	469	471
	Typical Workstreams	16,709	18,479	19,651
Vote 7 - Local Economic and Social Develoment & Tourism				
	Municipal Running Cost	12,986	13,580	14,212
	Repairs & Maintenance	135	135	135
	Typical Workstreams	6,260	2,654	2,717
Vote 8 - Community Services				
	Municipal Running Cost	300,206	312,474	320,755
	Repairs & Maintenance	212,001	227,178	240,036
	Typical Workstreams	18,299	19,157	20,107
Parent operational expenditure		**1,742,212**	**1,843,369**	**1,917,834**
Total Operational expenditure		**1,742,212**	**1,843,369**	**1,917,834**

Table 73 MBRR SA33 – Contracts having future budgetary implications

Description	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33
R thousand	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:												
Revenue Obligation By Contract												
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract												
Contract 1: SC1890/2018: WATER & WASTE WATER TREATMENT OPERATIONS MANAGEMENT CONTRACT.	198,699	78,609	84,111	89,999	96,298	102,076	108,200	114,692	121,574	128,868	136,601	144,797
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	14,663	6,400	7,040	7,392	7,762	8,150	8,557	8,985	9,434	9,906	10,401	4,551
Contract 3 SC1933/2018: PROVISION FOR BANKING SERVICES	4,274	1,582	1,675	–	–	–	–	–	–	–	–	–
Total Operating Expenditure Implication	217,636	86,591	92,826	97,391	104,060	110,226	116,758	123,677	131,008	138,774	147,002	149,347
Capital Expenditure Obligation By Contract												
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication	**217,636**	**86,591**	**92,826**	**97,391**	**104,060**	**110,226**	**116,758**	**123,677**	**131,008**	**138,774**	**147,002**	**149,347**

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 **2023/2024 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: 23/05/2023

ANNEXURE A

PROPOSED AMENDMENTS TO DRAFT BUDGET

PROPOSED 2023/2024 FINAL BUDGET CHANGES

OPEX

		PROJECT CODE	DEPARTMENT	Draft 2023/2024	Draft 2024/2025	Draft 2025/2026	Change 2023/2024	Change 2024/2025	Change 2025/2026	Final 2023/2024	Final 2024/2025	Final 2025/2026	Comments
1	**INFRASTRUCTURE & PLANNING**												
2	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Basic Salary and Wag	AS21913	Engineering Services	1 252 684	**0**	**0**	**-613 470**	**0**	**0**	639 214	0	0	Re-allocations within the MIG grant From OPEx to Capex
3	Employee Related Cost : Municipal Staff : Social Contributions : Unemployment Insurance	AS21913	Engineering Services	12 783	**0**	**0**	**-6 260**	**0**	**0**	6 523	0	0	Re-allocations within the MIG grant From OPEx to Capex
4	Operational Cost : Skills Development Fund Levy	AS21913	Engineering Services	12 783	**0**	**0**	**-6 260**	**0**	**0**	6 523	0	0	Re-allocations within the MIG grant From OPEx to Capex
5	Contracted Services:Contractors:Maintenance of Buildings and Facilities	AR22101	Dep.Director: Engineering Plann	0	**0**	**0**	**291 079**	**0**	**0**	291 079	0	0	Funding for Emergency Municipal Load-shedding- Back up Generators
6	Contracted Services:Contractors:Maintenance of Buildings and Facilities	AR22101	Dep.Director: Engineering Plann	0	**0**	**0**	**4 367 160**	**0**	**0**	4 367 160	0	0	Funding for Emergency Municipal Load-shedding- Back up Generators
7	Contracted Services:Consultants and Professional Services:Infrastructure and Planning:Engineerir	AR22101	Dep.Director: Engineering Plann	0	**0**	**0**	**227 323**			227 323	0	0	Funding for Emergency Municipal Load-shedding - Backup generators WSIG portion
8				**1 278 250**	**0**	**0**	**4 259 572**	**0**	**0**	**5 310 499**	**0**	**0**	
9													
10	**COMMUNITY SERVICES**												
11	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Cellular a	AS21406	Swimming Pool: Hermanus	3 794	3 999	4 215	**-3 794**	**-3 999**	**-4 215**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
12	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS21406	Swimming Pool: Hermanus	55 980	59 003	62 189	**-55 980**	**-59 003**	**-62 189**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
13	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS21406	Swimming Pool: Hermanus	100 741	106 181	111 915	**-100 741**	**-106 181**	**-111 915**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
14	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS21406	Swimming Pool: Hermanus	5 780	6 092	6 421	**-5 780**	**-6 092**	**-6 421**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
15	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Basic Salary and Wag	AS21406	Swimming Pool: Hermanus	670 116	706 303	744 443	**-670 116**	**-706 303**	**-744 443**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
16	Employee Related Cost : Municipal Staff : Social Contributions : Bargaining Council	AS21406	Swimming Pool: Hermanus	531	560	590	**-531**	**-560**	**-590**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
17	Employee Related Cost : Municipal Staff : Social Contributions : Group Life Insurance	AS21406	Swimming Pool: Hermanus	13 723	14 464	15 245	**-13 723**	**-14 464**	**-15 245**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
18	Employee Related Cost : Municipal Staff : Social Contributions : Medical	AS21406	Swimming Pool: Hermanus	24 297	25 609	26 992	**-24 297**	**-25 609**	**-26 992**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
19	Employee Related Cost : Municipal Staff : Social Contributions : Pension	AS21406	Swimming Pool: Hermanus	120 611	127 124	133 989	**-120 611**	**-127 124**	**-133 989**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
20	Employee Related Cost : Municipal Staff : Social Contributions : Unemployment Insurance	AS21406	Swimming Pool: Hermanus	9 220	9 718	10 243	**-9 220**	**-9 718**	**-10 243**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
21	Operational Cost : Skills Development Fund Levy	AS21406	Swimming Pool: Hermanus	8 898	9 378	9 885	**-8 898**	**-9 378**	**-9 885**	0	0	0	Re-allocations of Salaries within Community services as per Memo request
22	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS05401	Area Manager: Hermanus	330 783	348 645	367 472	**11 680**	**12 299**	**12 950**	342 463	360 944	380 422	Re-allocations of Salaries within Community services as per Memo request
23	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS05401	Area Manager: Hermanus	243 803	256 968	270 844	**22 857**	**24 068**	**25 344**	266 660	281 036	296 188	Re-allocations of Salaries within Community services as per Memo request
24	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Basic Salary and Wag	AS05401	Area Manager: Hermanus	3 965 452	4 179 586	4 405 284	**139 055**	**146 424**	**154 185**	4 104 507	4 326 010	4 559 469	Re-allocations of Salaries within Community services as per Memo request
25	Employee Related Cost : Municipal Staff : Social Contributions : Bargaining Council	AS05401	Area Manager: Hermanus	1 733	1 826	1 925	**133**	**140**	**147**	1 866	1 966	2 072	Re-allocations of Salaries within Community services as per Memo request
26	Employee Related Cost : Municipal Staff : Social Contributions : Group Life Insurance	AS05401	Area Manager: Hermanus	81 238	85 625	90 249	**2 615**	**2 753**	**2 899**	83 853	88 378	93 148	Re-allocations of Salaries within Community services as per Memo request
27	Employee Related Cost : Municipal Staff : Social Contributions : Pension	AS05401	Area Manager: Hermanus	713 777	752 321	792 947	**25 030**	**26 356**	**27 753**	738 807	778 677	820 700	Re-allocations of Salaries within Community services as per Memo request
28	Employee Related Cost : Municipal Staff : Social Contributions : Unemployment Insurance	AS05401	Area Manager: Hermanus	29 988	31 608	33 315	**2 189**	**2 305**	**2 427**	32 177	33 913	35 742	Re-allocations of Salaries within Community services as per Memo request
29	Operational Cost : Skills Development Fund Levy	AS05401	Area Manager: Hermanus	57 819	60 942	64 233	**2 693**	**2 835**	**2 986**	60 512	63 777	67 219	Re-allocations of Salaries within Community services as per Memo request
30	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Cellular a	AS26306	Caravan Park: Onrus	5 932	6 252	6 590	**3 600**	**3 790**	**3 991**	9 532	10 042	10 581	Re-allocations of Salaries within Community services as per Memo request
31	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS26306	Caravan Park: Onrus	113 516	119 646	126 107	**29 752**	**31 328**	**32 989**	143 268	150 974	159 096	Re-allocations of Salaries within Community services as per Memo request
32	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS26306	Caravan Park: Onrus	142 366	150 054	158 157	**46 607**	**49 077**	**51 678**	188 973	199 131	209 835	Re-allocations of Salaries within Community services as per Memo request
33	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Basic Salary and Wag	AS26306	Caravan Park: Onrus	1 362 253	1 435 814	1 513 348	**357 030**	**376 967**	**398 015**	1 719 283	1 812 781	1 911 363	Re-allocations of Salaries within Community services as per Memo request
34	Employee Related Cost : Municipal Staff : Social Contributions : Bargaining Council	AS26306	Caravan Park: Onrus	936	986	1 040	**266**	**280**	**294**	1 202	1 266	1 334	Re-allocations of Salaries within Community services as per Memo request
35	Employee Related Cost : Municipal Staff : Social Contributions : Group Life Insurance	AS26306	Caravan Park: Onrus	27 901	29 408	30 996	**6 714**	**7 069**	**7 444**	34 615	36 477	38 440	Re-allocations of Salaries within Community services as per Memo request
36	Employee Related Cost : Municipal Staff : Social Contributions : Medical	AS26306	Caravan Park: Onrus	74 661	78 693	82 942	**24 315**	**25 603**	**26 960**	98 976	104 296	109 902	Re-allocations of Salaries within Community services as per Memo request
37	Employee Related Cost : Municipal Staff : Social Contributions : Pension	AS26306	Caravan Park: Onrus	245 194	258 435	272 390	**64 265**	**67 671**	**71 257**	309 459	326 106	343 647	Re-allocations of Salaries within Community services as per Memo request
38	Employee Related Cost : Municipal Staff : Social Contributions : Unemployment Insurance	AS26306	Caravan Park: Onrus	16 148	17 020	17 939	**4 378**	**4 610**	**4 854**	20 526	21 630	22 793	Re-allocations of Salaries within Community services as per Memo request
39	Operational Cost : Skills Development Fund Levy	AS26306	Caravan Park: Onrus	20 419	21 521	22 684	**7 185**	**7 565**	**7 966**	27 604	29 086	30 650	Re-allocations of Salaries within Community services as per Memo request
40	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS19906	Swimming Pool: Hawston	12 344	13 011	13 741	**14 384**	**15 146**	**15 949**	26 728	28 157	29 690	Re-allocations of Salaries within Community services as per Memo request
41	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS19906	Swimming Pool: Hawston	23 234	24 489	25 811	**30 281**	**31 885**	**33 575**	53 515	56 374	59 386	Re-allocations of Salaries within Community services as per Memo request
42	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Allowances : Service I	AS19906	Swimming Pool: Hawston	4 161	4 386	4 623	**4 962**	**5 224**	**5 501**	9 123	9 610	10 124	Re-allocations of Salaries within Community services as per Memo request
43	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Basic Salary and Wag	AS19906	Swimming Pool: Hawston	150 334	158 452	167 009	**173 869**	**183 084**	**192 787**	324 203	341 536	359 796	Re-allocations of Salaries within Community services as per Memo request
44	Employee Related Cost : Municipal Staff : Social Contributions : Bargaining Council	AS19906	Swimming Pool: Hawston	126	133	141	**133**	**140**	**147**	259	273	288	Re-allocations of Salaries within Community services as per Memo request
45	Employee Related Cost : Municipal Staff : Social Contributions : Group Life Insurance	AS19906	Swimming Pool: Hawston	3 073	3 239	3 414	**3 233**	**3 404**	**3 584**	6 306	6 643	6 998	Re-allocations of Salaries within Community services as per Memo request
46	Employee Related Cost : Municipal Staff : Social Contributions : Pension	AS19906	Swimming Pool: Hawston	27 054	28 515	30 055	**30 948**	**32 588**	**34 315**	58 002	61 103	64 370	Re-allocations of Salaries within Community services as per Memo request
47	Employee Related Cost : Municipal Staff : Social Contributions : Unemployment Insurance	AS19906	Swimming Pool: Hawston	2 301	2 425	2 556	**2 189**	**2 305**	**2 427**	4 490	4 730	4 983	Re-allocations of Salaries within Community services as per Memo request
48	Operational Cost : Skills Development Fund Levy	AS19906	Swimming Pool: Hawston	2 086	2 199	2 317	**3 328**	**3 515**	**3 703**	5 414	5 714	6 020	Re-allocations of Salaries within Community services as per Memo request
49				**8 672 323**	**9 140 630**	**9 634 256**	**0**	**0**	**0**	**8 672 323**	**9 140 630**	**9 634 256**	
50													
51	**ESKOM BULK ELEC**												
52	Bulk Purchases:Electricity:ESKOM	AB43501	Elect(Purch/Sales): Kleinmond	42 861 572	48 322 136	53 154 350	**-1 071 539**	**-1 208 053**	**-1 328 859**	**41 790 033**	**47 114 083**	**51 825 491**	Reduced Eskom Bulk in line with Reduced Electricity Revenue -due to Loadshedding
53	Bulk Purchases:Electricity:ESKOM	AB43601	Elect(Purch/Sales): Hermanus	260 481 562	293 666 913	323 033 604	**-6 512 039**	**-7 341 673**	**-8 075 840**	**253 969 523**	**286 325 240**	**314 957 764**	Reduced Eskom Bulk in line with Reduced Electricity Revenue -due to Loadshedding
54	Bulk Purchases:Electricity:ESKOM	AB43701	Elect(Purch/Sales): Stanford	14 543 900	16 396 793	18 036 472	**-363 598**	**-409 920**	**-450 912**	**14 180 302**	**15 986 873**	**17 585 560**	Reduced Eskom Bulk in line with Reduced Electricity Revenue -due to Loadshedding
55	Bulk Purchases:Electricity:ESKOM	AB43801	Elect(Purch/Sales): Gansbaai	122 881 105	138 536 158	152 389 774	**-3 072 028**	**-3 463 404**	**-3 809 745**	**119 809 077**	**135 072 754**	**148 580 029**	Reduced Eskom Bulk in line with Reduced Electricity Revenue -due to Loadshedding
56				**440 768 139**	**496 922 000**	**546 614 200**	**-11 019 204**	**-12 423 050**	**-13 665 356**	**429 748 935**	**484 498 950**	**532 948 844**	
57													
58	**TOTAL EXPENDITURE**			**450 718 712**	**506 062 630**	**556 248 456**	**-6 759 632**	**-12 423 050**	**-13 665 356**	**443 731 757**	**493 639 580**	**542 583 100**	
59													
60													
61	**REVENUE:**												
62	**SERVICE CHARGES**												
63	Exchange Revenue:Operational Revenue:Development Charges	BR44001	Electricity Income	-600 000	-600 000	-600 000	**-149 408**	**-228 396**	**-299 804**	-749 408	-828 396	-899 804	Revised Electricity Revenue -due to Loadshedding
64	Exchange Revenue:Service Charges:Electricity:Connection/Reconnection:Connections New:Non-(	BR44001	Electricity Income	0	0	0	**-2 176**	**-2 406**	**-2 613**	-2 176	-2 406	-2 613	Revised Electricity Revenue -due to Loadshedding
65	Exchange Revenue:Service Charges:Electricity:Electricity Sales:Commercial Conventional (Single	BR44001	Electricity Income	-11 400 000	-12 601 000	-13 688 000	**594 460**	**656 556**	**713 945**	-10 805 540	-11 944 444	-12 974 055	Revised Electricity Revenue -due to Loadshedding
66	Exchange Revenue:Service Charges:Electricity:Electricity Sales:Commercial Conventional (3-Phas	BR44001	Electricity Income	-33 800 000	-37 400 000	-40 600 000	**-38 409**	**-4 977**	**-29 286**	-33 838 409	-37 404 977	-40 629 286	Revised Electricity Revenue -due to Loadshedding
67	Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic Low:Prepaid	BR44001	Electricity Income	-218 504 872	-256 500 000	-278 600 000	**-11 168 713**	**2 618 818**	**2 834 260**	-229 673 585	-253 881 182	-275 765 740	Revised Electricity Revenue -due to Loadshedding
68	Exchange Revenue:Service Charges:Electricity:Electricity Sales:Domestic High:Conventional	BR44001	Electricity Income	-95 000 000	-112 700 000	-122 400 000	**15 402 858**	**24 713 320**	**26 828 868**	-79 597 142	-87 986 680	-95 571 132	Revised Electricity Revenue -due to Loadshedding
69	Exchange Revenue:Service Charges:Electricity:Electricity Sales:Industrial (400 Volts) (Low Voltage	BR44001	Electricity Income	-217 000 000	-254 200 000	-276 112 040	**11 046 275**	**26 538 753**	**28 826 393**	-205 953 725	-227 661 247	-247 285 647	Revised Electricity Revenue -due to Loadshedding
70	Exchange Revenue:Service Charges:Electricity:Electricity Sales:Street Lighting	BR44001	Electricity Income	-863 000	-954 000	-1 036 000	**260 034**	**287 481**	**312 027**	-602 966	-666 519	-723 973	Revised Electricity Revenue -due to Loadshedding
71	Exchange Revenue:Service Charges:Electricity:Electricity Distribution Revenue for Services:Electri	BR44001	Electricity Income	-860 000	-860 000	-860 000	**-669 702**	**-830 933**	**-976 691**	-1 529 702	-1 690 933	-1 836 691	Revised Electricity Revenue -due to Loadshedding
72	Exchange Revenue:Service Charges:Electricity:Availability Charges	BR44001	Electricity Income	-14 500 000	-15 918 000	-17 290 000	**898 256**	**882 633**	**958 584**	-13 601 744	-15 035 367	-16 331 416	Revised Electricity Revenue -due to Loadshedding
73	Non-exchange Revenue:Fines, Penalties and Forfeits:Fines:Illegal Connections	BR44001	Electricity Income	-75 000	-75 000	-75 000	**-823 659**	**-918 377**	**-1 004 006**	-898 659	-993 377	-1 079 006	Revised Electricity Revenue -due to Loadshedding
74	Exchange Revenue:Service Charges:Electricity:Connection/Reconnection:Connections New:Non-(	BR44301	Elect(Serv & Con): Kleinmond	-245 000	-260 000	-275 000	**-140 482**	**-166 112**	**-187 843**	-385 482	-426 112	-462 843	Revised Electricity Revenue -due to Loadshedding
75	Exchange Revenue:Service Charges:Electricity:Connection/Reconnection:Connections New:Non-(	BR44401	Elect(Serv & Con): Hermanus	-57 000	-60 000	-63 000	**-48 972**	**-57 142**	**-64 239**	-105 972	-117 142	-127 239	Revised Electricity Revenue -due to Loadshedding
76	Exchange Revenue:Service Charges:Electricity:Connection/Reconnection:Connections New:Non-(	BR44501	Elect(Serv & Con): Stanford	-165 000	-174 000	-184 000	**-109 032**	**-128 915**	**-145 027**	-274 032	-302 915	-329 027	Revised Electricity Revenue -due to Loadshedding
77	Exchange Revenue:Service Charges:Electricity:Connection/Reconnection:Connections New:Non-(	BR44601	Elect(Serv & Con): Gansbaai	-450 000	-477 000	-505 000	**-348 236**	**-405 370**	**-453 430**	-798 236	-882 370	-958 430	Revised Electricity Revenue -due to Loadshedding

					Draft 2023/2024	Draft 2024/2025	Draft 2025/2026	Change 2023/2024	Change 2024/2025	Change 2025/2026	Final 2023/2024	Final 2024/2025	Final 2025/2026	
78	Revenue:Exchange Revenue:Service Charges:Water:Sale:Conventional	BR48901	Water Income			-156 900 000			-387 200	0	0	-157 287 200	Revised Water Revenue
79	Revenue:Exchange Revenue:Service Charges:Waste Water Management:Sanitation Charges	BR41001	Sewerage Income		-98 010 455	-103 891 082		-6 642 457	-7 050 758	0	-104 652 912	-110 941 840	Revised Sewer Revenue
80	Revenue:Exchange Revenue:Service Charges:Waste Management:Refuse Removal	BR36501	Refuse Income		-90 200 000	-95 612 000		5 385 310	5 668 824		-84 814 690	-89 943 176	Revised Refuse Revenue
81													
82				-593 519 872	-880 989 455	-1 108 691 122	14 703 094	51 697 786	55 542 004	-578 816 778	-829 291 669	-1 053 149 118	
83													
84													
85	**GRANTS**												
86	Non-exchange Revenue : Transfers and Subsidies : Operational : Monetary Allocations : National (	BG21901	Engineering Services	-1 278 250	0	0	625 990	0	0	-652 260	0	0	Re-allocation of MIG Revenue
87	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG21101	Sportgrounds: Hermanus	-6 554 350	-3 698 250	0	2 652 350	-5 700		-3 902 000	-3 703 950	0	Re-allocation of MIG Revenue
88	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG21101	Sportgrounds: Hermanus	0	0	0	-98 000	0	0	-98 000	0	0	Re-allocation of MIG Revenue
89	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG14301	Streets: Stanford	-3 000 000	0	0	2 000 000	0	0	-1 000 000	0	0	Re-allocation of MIG Revenue
90	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG14401	Streets: Gansbaai	-2 000 000	0	0	-1 640 000	0	0	-3 640 000	0	0	Re-allocation of MIG Revenue
91	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG48102	Water(Distribution): Hermanus	0	0	0	-360 000	0	0	-360 000	0	0	Re-allocation of MIG Revenue
92	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG48102	Water(Distribution): Hermanus	0	0	0	0	-2 010 399		0	-2 010 399	0	Re-allocation of MIG Revenue
93	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG37601	Sewerage(Distribu): Kleinmond	0	0	0	-3 554 350	0	0	-3 554 350	0	0	Re-allocation of MIG Revenue
94	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG15401	Stormwater: Gansbaai	-4 500 000	0	0	2 600 000	0	0	-1 900 000	0	0	Re-allocation of MIG Revenue
95	Non-exchange Revenue : Transfers and Subsidies : Capital : Monetary Allocations : National Gove	BG15001	Stormwater: Kleinmond	-8 232 400	-7 000 000	0	-2 225 990	2 016 099		-10 458 390	-4 983 901	0	Re-allocation of MIG Revenue
96				-25 565 000	-10 698 250	0	0	0	0	-25 565 000	-10 698 250	0	
97													
98	**TOTAL REVENUE**			-619 084 872	-891 687 705	-1 108 691 122	14 703 094	51 697 786	55 542 004	-604 381 778	-839 989 919	-1 053 149 118	
99													
100	**BOTTOMLINE ON OPEX**			-168 366 160	-385 625 075	-552 442 666	7 943 462	39 274 736	41 876 648	-160 650 021	-346 350 339	-510 566 018	
101													
102	**SUMMARY OF CHANGES ON 2023 - 2024 BUDGET**			**DRAFT BUDGET**			**CHANGE**			**FINAL BUDGET**			
103				**2023/2024**	**2024/2025**	**2025/2026**	**2023/2024**	**2024/2025**	**2025/2026**	**2023/2024**	**2024/2025**	**2025/2026**	
104	**EXPENDITURE**			**1 748 971 508**	**1 855 792 361**	**1 931 499 740**	**-6 759 632**	**-12 423 050**	**-13 665 356**	**1 742 211 876**	**1 843 369 311**	**1 917 834 384**	
105	**REVENUE**			**-1 745 572 521**	**-1 869 554 105**	**-1 994 729 525**	**14 703 094**	**51 697 786**	**55 542 004**	**-1 730 869 427**	**-1 817 856 319**	**-1 939 187 521**	
106	**OPERATIONAL- Surplus/Deficit**			**3 398 987**	**-13 761 744**	**-63 229 785**	**7 943 462**	**39 274 736**	**41 876 648**	**11 342 449**	**25 512 992**	**-21 353 137**	
107													
108													
109													
110	**ROLL OVERS**												
111	FRANSKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	BICL-R/O-22	Multi-ward Gb Area	516 897	0	0	**2 998 392**	**0**	**0**	**3 515 289**	**0**	**0**	Project identified to roll over as requested by Directorate:Infrastructure&Planning
112	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING	Surplus-Non-Tariff-	Ward 03	0	0	0	**90 000**	**0**	**0**	**90 000**	**0**	**0**	Project identified to roll over as requested by Directorate:Infrastructure&Planning
113	PURCHASE OF ERF 4013 BETTY'S BAY&ERF 11472 HERMANUS	Surplus-R/O-22	Ward 09	0	0	0	**100 000**	**0**	**0**	**100 000**	**0**	**0**	Project identified to roll over as requested by Directorate:Infrastructure&Planning
114	HAWSTON INDUSTRIAL BUSINESS HUB(F1/2)	Surplus	Ward 08	0	0	0	**112 112**	**0**	**0**	**112 112**	**0**	**0**	Project identified to roll over as requested by Directorate:Infrastructure&Planning
115	KLEINMOND COMMUNITY PROJECT OLD KCIH	Surplus-R/O-22	Ward 09	0	0	0	**506 307**	**0**	**0**	**506 307**	**0**	**0**	Project identified to roll over as requested by Directorate:Infrastructure&Planning
116	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F1/2)	Surplus-Non-Tariff-	Ward 13	0	0	0	**93 000**	**0**	**0**	**93 000**	**0**	**0**	Project identified to roll over as requested by Directorate:Community Services
117	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F2/2)	Land Sales-R/O-21	Ward 13	0	0	0	**502 002**	**0**	**0**	**502 002**	**0**	**0**	Project identified to roll over as requested by Directorate:Community Services
118	UPGRADE HAWSTON SPORT COMPLEX (F2/2)	Surplus-Non-Tariff-	Ward 08	0	0	0	**165 883**	**0**	**0**	**165 883**	**0**	**0**	Project identified to roll over as requested by Directorate:Infrastructure&Planning
119	GENERATOR FOR TRAFFIC SERVICES	Surplus-Non-Tariff-	Overstrand	0	0	0	**600 000**	**0**	**0**	**600 000**	**0**	**0**	Roll-over request identified by Directorate Protection Services
120													
121	**RE-ALLOCATION OF MIG PROJECTS**												
122	HAWSTON SPORT GROUNDS NETBALL/TENNIS COURTS SEATING	MIG	Ward 08	0	0	0	**98 000**	**0**	**0**	**98 000**	**0**	**0**	New Project identified by Manager Engineering services
123	MOUNT PLEASANT RESERVOIR LINK WATER LINES	MIG	Ward 04	0	0	0	**360 000**			**360 000**	**0**	**0**	New Project identified by Manager Engineering services
124	REPLACEMENT OF WATER PIPES PROTEADORP	MIG	Overstrand	0	0	0	**0**	**2 010 399**	**0**	**0**	**2 010 399**	**0**	New Project identified by Manager Engineering services
125	KLEINMOND WWTW REFURBISH UPGRADE	MIG	Multi-ward Kleinmond Area	0	0	0	**3 554 350**			**3 554 350**	**0**	**0**	Existing project-MIG additional funding source
126	UPGRADE HAWSTON SPORT COMPLEX **(STADIUM)**	MIG	Ward 08	6 554 350	3 698 250	0	**-2 652 350**	**5 700**		**3 902 000**	**3 703 950**	**0**	Re-allocation of MIG grant funded projects
127	REHABILITATE ROADS BLOMPARK	MIG	Ward 14	2 000 000	0	0	**1 640 000**	**0**	**0**	**3 640 000**	**0**	**0**	Re-allocation of MIG grant funded projects
128	REHABILITATE ROADS STANFORD	MIG	Ward 01	3 000 000	0	0	**-2 000 000**	**0**	**0**	**1 000 000**	**0**	**0**	Re-allocation of MIG grant funded projects
129	MASAKHANE HOUSING PROJECT BULK STORMWATER (PHASE 2)	MIG	Ward 02	4 500 000	0	0	**-2 600 000**	**0**	**0**	**1 900 000**	**0**	**0**	Re-allocation of MIG grant funded projects
130	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAIN VIEW, EXT 6 & O\	MIG	Ward 09	8 232 400	7 000 000	0	**2 225 990**	**-2 016 099**		**10 458 390**	**4 983 901**	**0**	Re-allocation of MIG grant funded projects
131													
132	**CHANGES & RE-ALLOCATIONS**												
133	REPLACE STANFORD DROP-OFF FENCE	EL24	Ward 01	400 000	0	0	**-400 000**	**0**	**0**	**0**	**0**	**0**	Re-allocation to newly created project as a result of project being completed in 2022/23
134	UPGRADE OF CHIPPING AREAS	EL24	Ward 03	0	0	0	**400 000**	**0**	**0**	**400 000**	**0**	**0**	New project identified as a result of Stanford Drop-Off Fence being completed in 2022/23.
135	**BOTTOMLINE ON CAPEX**			**25 203 647**	**10 698 250**	**0**	**5 793 686**	**0**	**0**	**30 997 333**	**10 698 250**	**0**	
136													
137													
138	**SUMMARY OF CHANGES ON 2023 - 2024 BUDGET**			**DRAFT BUDGET**			**CHANGE**			**FINAL BUDGET**			
139	**CAPITAL**			**203 615 366**	**130 324 850**	**164 441 900**	**5 793 686**	**0**	**0**	**209 409 052**	**130 324 850**	**164 441 900**	

The A Schedule Budget Tables is a National Treasury template, and now, also incorporated into the financial systems of the vendors, and in many instances, sheet & cell protected. It should be noted that some tables contain inconsistent formula errors, which calculates the data incorrectly in some tables. As the inclusion of the Budget tables in the Budget Report, which should be system generated, is a requirement of the Budget Regulations, the tables are displayed according to the formulae and formatting from the protected excel worksheets & cells from the schedules produced by the financial system. Numerous of the incorrect formulas have been edited or changed by the municipal staff, to improve the quality of the information presented.

ANNEXURE B

A1 SCHEDULE & A2 BUDGET CHARTS

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.7

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:	WC032 Overstrand
CFO Name:	SANTIE REYNEKE-NAUDE
Tel:	028 313 8040
Fax:	0
E-Mail:	cfo@overstrand.gov.za
Budget for MTREF starting:	2023
Budget Year:	2023/24
Does this municipality have Entities?	No
If YES: Identify type of report:	Consolidated Informat

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Show Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

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
	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
	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
	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
	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

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
	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*
	Vote 10	***Main Ledger Services***	
	10.1	*Main Ledger*	*10.1 - Main Ledger*

WC032 Overstrand - 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

1 Grade in terms of the Remuneration of Public Office Bearers Act.

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

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	GRANT MICHAEL COHEN	Name	ANNA KORVER
Telephone number	028 313 8193	Telephone number	028 313 8058
Cell number	072 436 9068	Cell number	0
Fax number	0	Fax number	0
E-mail address	gcohen@overstrand.gov.za	E-mail address	akorver@overstrand.gov.za

Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	Mrs	Title	Ms
Name	ANNA LOUISE RABIE	Name	ANNA KORVER
Telephone number	028 313 8011	Telephone number	028 313 8058
Cell number	083 457 8711	Cell number	0
Fax number	0	Fax number	0
E-mail address	annelierabie@overstrand.gov.za	E-mail address	akorver@overstrand.gov.za

Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	LINDILE NTSABO	Name	ANNA KORVER
Telephone number	028 313 8000	Telephone number	028 313 8058
Cell number	081 491 0949	Cell number	0
Fax number	0	Fax number	0
E-mail address	lntsabo@overstrand.gov.za	E-mail address	akorver@overstrand.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	0	ID Number	0
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	0	Fax number	0
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	0	ID Number	0
Title	Mrs	Title	Mrs
Name	SANTIE REYNEKE-NAUDE	Name	DORET TALJAARD
Telephone number	028 313 8040	Telephone number	028 313 8074
Cell number	082 551 4499	Cell number	0
Fax number	0	Fax number	0
E-mail address	cfo@overstrand.gov.za	E-mail address	dtaljaard@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	0	Fax number	0
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
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	Mr	Title	0
Name	LLYLE TAIT	Name	0
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Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	ltait@overstrand.gov.za	E-mail address	0

WC032 Overstrand - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance									
Property rates	240 910	263 442	278 154	287 941	287 941	287 941	340 506	357 532	375 408
Service charges	698 179	733 701	825 796	849 642	835 994	835 994	915 383	997 196	1 073 968
Investment revenue	48 116	30 476	31 884	24 871	34 671	34 671	41 800	44 600	47 700
Transfer and subsidies - Operational	122 921	140 895	151 903	166 184	177 496	177 496	184 953	200 916	213 137
Other own revenue	178 486	125 979	185 975	169 515	172 915	172 915	193 935	177 378	187 752
Total Revenue (excluding capital transfers and contributions)	1 288 611	1 294 494	1 473 713	1 498 153	1 509 017	1 509 017	1 676 577	1 777 621	1 897 966
Employee costs	380 774	436 214	452 651	504 478	505 935	505 935	537 911	549 447	577 299
Remuneration of councillors	11 282	11 219	11 538	12 335	12 335	12 335	12 514	13 014	13 540
Depreciation and amortisation	134 574	140 116	147 004	146 596	146 596	146 596	149 154	151 672	154 226
Finance charges	46 570	48 805	47 584	48 056	48 056	48 056	49 658	51 817	49 865
Inventory consumed and bulk purchases	320 849	343 325	404 258	436 298	435 118	435 118	492 305	552 797	599 359
Transfers and subsidies	560	8 710	12 813	13 057	14 786	14 786	16 380	17 143	17 944
Other expenditure	296 473	333 421	419 951	434 152	445 622	445 622	484 290	507 479	505 601
Total Expenditure	1 191 084	1 321 810	1 495 800	1 594 971	1 608 448	1 608 448	1 742 212	1 843 369	1 917 834
Surplus/(Deficit)	97 527	(27 316)	(22 087)	(96 819)	(99 431)	(99 431)	(65 635)	(65 748)	(19 869)
Transfers and subsidies - capital (monetary allocations)	37 611	37 219	37 978	84 917	99 583	99 583	54 293	40 235	41 222
Transfers and subsidies - capital (in-kind)	3 730	23 919	4 499	–	2 626	2 626	–	–	–
Surplus/(Deficit) after capital transfers & contributions	138 868	33 821	20 390	(11 902)	2 778	2 778	(11 342)	(25 513)	21 353
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	138 868	33 821	20 390	(11 902)	2 778	2 778	(11 342)	(25 513)	21 353
Capital expenditure & funds sources									
Capital expenditure	211 056	254 800	192 377	236 020	212 216	212 216	209 409	130 325	164 442
Transfers recognised - capital	117 493	83 490	91 365	123 702	143 994	143 994	96 183	70 325	104 442
Borrowing	50 476	45 443	65 237	80 175	38 411	38 411	95 214	60 000	60 000
Internally generated funds	39 358	101 949	35 775	32 143	29 811	29 811	18 013	–	–
Total sources of capital funds	207 327	230 881	192 377	236 020	212 216	212 216	209 409	130 325	164 442
Financial position									
Total current assets	809 609	769 692	784 312	594 291	680 037	680 037	683 321	658 341	644 993
Total non current assets	3 795 371	3 921 776	3 946 528	4 162 847	4 122 242	4 122 242	4 195 837	4 187 973	4 211 823
Total current liabilities	294 861	311 695	305 751	346 808	319 025	319 025	349 426	476 832	403 571
Total non current liabilities	642 137	678 212	703 137	711 285	713 370	713 370	731 737	639 790	641 038
Community wealth/Equity	3 667 983	3 701 561	3 721 952	3 699 046	3 769 883	3 769 883	3 797 994	3 729 692	3 812 207
Cash flows									
Net cash from (used) operating	319 091	210 220	201 057	104 629	122 804	122 804	193 672	93 888	241 871
Net cash from (used) investing	(212 740)	(258 734)	(193 544)	(241 000)	(217 196)	(217 196)	(214 389)	(135 305)	(169 422)
Net cash from (used) financing	14 275	7 424	(3 957)	1 377	1 377	1 377	13 755	11 093	(92 740)
Cash/cash equivalents at the year end	653 813	612 723	616 280	431 308	523 264	523 264	516 302	485 978	465 688
Cash backing/surplus reconciliation									
Cash and investments available	4 222 385	4 295 837	4 350 199	4 345 294	4 414 748	4 414 748	4 463 471	4 414 301	4 407 137
Application of cash and investments	173 549	249 681	194 565	224 418	221 432	221 432	265 953	245 461	267 689
Balance - surplus (shortfall)	4 048 835	4 046 156	4 155 634	4 120 877	4 193 316	4 193 316	4 197 518	4 168 840	4 139 448
Asset management									
Asset register summary (WDV)	3 748 856	3 866 820	3 885 406	4 092 842	4 051 694	4 051 694	4 117 517	4 101 737	4 117 521
Depreciation	134 556	138 195	147 004	146 596	146 596	146 596	149 154	151 672	154 226
Renewal and Upgrading of Existing Assets	22 252	55 281	72 662	94 065	60 298	60 298	68 960	59 641	66 041
Repairs and Maintenance	189 815	211 518	245 386	267 944	270 606	270 606	293 296	314 839	326 561
Free services									
Cost of Free Basic Services provided	30 628	30 760	33 117	36 808	36 808	36 808	39 907	42 302	44 840
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–
Households below minimum service level									
Water:	–	–	–	–	–	–	3	3	3
Sanitation/sewerage:	–	–	–	–	–	–	3	3	3
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

WC032 Overstrand - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional										
Governance and administration		**346 166**	**366 679**	**390 897**	**384 994**	**398 420**	**398 420**	**460 614**	**487 005**	**515 935**
Executive and council		30 254	38 681	53 624	50 470	50 944	50 944	52 832	58 649	65 602
Finance and administration		315 876	327 998	337 273	334 524	347 476	347 476	407 781	428 357	450 333
Internal audit		36	–	–	–	–	–	–	–	–
Community and public safety		**164 043**	**125 463**	**164 894**	**152 578**	**161 611**	**161 611**	**177 203**	**166 849**	**181 807**
Community and social services		8 071	8 291	9 726	8 776	8 870	8 870	8 785	9 130	9 539
Sport and recreation		18 801	29 089	15 568	10 972	11 572	11 572	16 689	25 104	30 360
Public safety		32 801	16 193	48 216	35 995	41 335	41 335	38 275	40 713	43 398
Housing		104 370	71 891	91 383	96 834	99 834	99 834	113 454	91 902	98 509
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**15 503**	**16 035**	**24 301**	**24 399**	**28 378**	**28 378**	**20 693**	**13 909**	**17 008**
Planning and development		8 315	11 638	17 461	13 483	13 783	13 783	15 360	13 164	13 229
Road transport		7 166	4 365	6 342	10 879	14 558	14 558	5 290	700	3 732
Environmental protection		21	32	498	37	37	37	42	45	47
Trading services		**804 239**	**847 454**	**936 098**	**1 021 099**	**1 022 817**	**1 022 817**	**1 072 360**	**1 150 093**	**1 224 437**
Energy sources		459 980	481 695	557 894	615 533	614 451	614 451	654 236	714 079	768 859
Water management		153 663	153 115	156 426	167 048	169 604	169 604	169 924	177 202	186 067
Waste water management		103 934	117 987	123 924	139 720	140 185	140 185	143 566	147 334	150 976
Waste management		86 662	94 657	97 854	98 797	98 577	98 577	104 634	111 477	118 535
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 329 951**	**1 355 632**	**1 516 190**	**1 583 069**	**1 611 226**	**1 611 226**	**1 730 869**	**1 817 856**	**1 939 188**
Expenditure - Functional										
Governance and administration		**218 047**	**259 532**	**295 156**	**315 410**	**316 694**	**316 694**	**334 581**	**338 627**	**354 163**
Executive and council		39 624	69 529	65 261	74 067	73 081	73 081	80 395	70 297	72 191
Finance and administration		176 101	187 242	226 997	237 178	240 009	240 009	249 820	263 743	277 153
Internal audit		2 322	2 761	2 898	4 165	3 604	3 604	4 366	4 586	4 819
Community and public safety		**171 527**	**192 423**	**247 198**	**267 374**	**276 436**	**276 436**	**297 549**	**303 168**	**288 978**
Community and social services		15 216	22 122	20 500	21 751	22 269	22 269	23 853	25 038	26 334
Sport and recreation		44 289	52 169	53 049	63 035	62 226	62 226	63 849	70 406	74 304
Public safety		82 675	87 169	126 920	118 758	128 858	128 858	132 228	139 628	146 420
Housing		29 347	30 963	46 729	63 829	63 084	63 084	77 620	68 096	41 919
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**156 576**	**170 202**	**183 133**	**198 290**	**188 921**	**188 921**	**210 462**	**224 165**	**234 704**
Planning and development		39 397	43 396	47 152	53 256	51 934	51 934	56 507	56 025	58 748
Road transport		107 277	110 465	114 891	121 995	111 801	111 801	129 394	134 762	140 554
Environmental protection		9 902	16 340	21 090	23 039	25 186	25 186	24 561	33 377	35 402
Trading services		**641 935**	**696 761**	**767 390**	**810 381**	**821 967**	**821 967**	**895 516**	**973 163**	**1 035 587**
Energy sources		366 823	384 141	438 281	480 315	465 207	465 207	527 575	586 312	631 975
Water management		112 899	120 612	131 792	133 992	137 738	137 738	149 901	155 404	162 098
Waste water management		90 406	95 785	110 529	103 774	123 439	123 439	122 166	128 306	133 494
Waste management		71 808	96 223	86 788	92 299	95 584	95 584	95 874	103 141	108 019
Other	4	**2 998**	**2 893**	**2 923**	**3 517**	**4 429**	**4 429**	**4 104**	**4 247**	**4 403**
Total Expenditure - Functional	3	**1 191 084**	**1 321 810**	**1 495 800**	**1 594 971**	**1 608 448**	**1 608 448**	**1 742 212**	**1 843 369**	**1 917 834**
Surplus/(Deficit) for the year		**138 868**	**33 821**	**20 390**	**(11 902)**	**2 778**	**2 778**	**(11 342)**	**(25 513)**	**21 353**

WC032 Overstrand - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional										
Municipal governance and administration		**346 166**	**366 679**	**390 897**	**384 994**	**398 420**	**398 420**	**460 614**	**487 005**	**515 935**
Executive and council		30 254	38 681	53 624	50 470	50 944	50 944	52 832	58 649	65 602
Mayor and Council		30 091	38 321	53 270	50 312	50 786	50 786	52 697	58 511	65 462
Municipal Manager, Town Secretary and Chief Executive		163	360	354	158	158	158	135	138	140
Finance and administration		315 876	327 998	337 273	334 524	347 476	347 476	407 781	428 357	450 333
Administrative and Corporate Support		378	2 958	2 835	262	662	662	265	276	288
Asset Management		–	–	–	–	–	–	–	–	–
Finance		298 907	312 837	323 536	327 365	337 165	337 165	400 461	420 971	442 879
Fleet Management		95	–	–	0	2 552	2 552	0	0	0
Human Resources		738	2 246	2 473	858	858	858	954	972	991
Information Technology		–	257	817	–	200	200	–	–	–
Legal Services		–	6	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-		–	–	–	–	–	–	–	–	–
Property Services		701	4 403	398	348	348	348	372	394	417
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		152	373	150	71	71	71	79	84	89
Valuation Service		14 906	4 918	7 064	5 620	5 620	5 620	5 650	5 659	5 669
Internal audit		36	–	–	–	–	–	–	–	–
Governance Function		36	–	–	–	–	–	–	–	–
Community and public safety		**164 043**	**125 463**	**164 894**	**152 578**	**161 611**	**161 611**	**177 203**	**166 849**	**181 807**
Community and social services		**8 071**	**8 291**	**9 726**	**8 776**	**8 870**	**8 870**	**8 785**	**9 130**	**9 539**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		301	425	402	225	225	225	195	207	218
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		385	174	394	271	271	271	157	161	167
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		7 385	7 692	8 930	8 280	8 374	8 374	8 433	8 762	9 154
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**18 801**	**29 089**	**15 568**	**10 972**	**11 572**	**11 572**	**16 689**	**25 104**	**30 360**
Beaches and Jetties		755	524	887	734	734	734	806	806	806
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		3 816	3 459	4 947	4 082	4 082	4 082	4 957	5 253	5 533
Recreational Facilities		6 083	4 901	7 366	5 952	5 952	5 952	6 918	9 333	10 773
Sports Grounds and Stadiums		8 147	20 205	2 369	205	805	805	4 008	9 712	13 248
Public safety		**32 801**	**16 193**	**48 216**	**35 995**	**41 335**	**41 335**	**38 275**	**40 713**	**43 398**
Civil Defence		3 870	1 638	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	4 686	5 378	10 682	10 682	7 410	7 995	8 717
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		3 137	3 571	1 020	131	131	131	485	514	545
Licensing and Control of Animals		1 787	1 219	1 263	368	403	403	304	322	341
Police Forces, Traffic and Street Parking Control		24 007	9 764	41 248	30 118	30 118	30 118	30 076	31 882	33 795
Pounds		–	–	–	–	–	–	–	–	–
Housing		**104 370**	**71 891**	**91 383**	**96 834**	**99 834**	**99 834**	**113 454**	**91 902**	**98 509**
Housing		104 370	71 891	91 383	96 834	99 834	99 834	113 454	91 902	98 509
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**15 503**	**16 035**	**24 301**	**24 399**	**28 378**	**28 378**	**20 693**	**13 909**	**17 008**
Planning and development		**8 315**	**11 638**	**17 461**	**13 483**	**13 783**	**13 783**	**15 360**	**13 164**	**13 229**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	300	300	–	–	–
Economic Development/Planning		2 635	3 798	4 529	2 593	2 593	2 593	3 565	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,		5 680	7 840	12 933	9 659	9 659	9 659	11 143	11 836	11 849
Project Management Unit		–	–	–	1 231	1 231	1 231	652	1 328	1 380

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**7 166**	**4 365**	**6 342**	**10 879**	**14 558**	**14 558**	**5 290**	**700**	**3 732**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		7 166	4 365	6 342	10 879	14 558	14 558	5 290	700	3 732
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**21**	**32**	**498**	**37**	**37**	**37**	**42**	**45**	**47**
Biodiversity and Landscape		21	32	498	37	37	37	42	45	47
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**804 239**	**847 454**	**936 098**	**1 021 099**	**1 022 817**	**1 022 817**	**1 072 360**	**1 150 093**	**1 224 437**
Energy sources		**459 980**	**481 695**	**557 894**	**615 533**	**614 451**	**614 451**	**654 236**	**714 079**	**768 859**
Electricity		459 980	481 695	557 894	610 533	611 451	611 451	650 036	708 079	768 859
Street Lighting and Signal Systems		–	–	–	5 000	3 000	3 000	4 200	6 000	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**153 663**	**153 115**	**156 426**	**167 048**	**169 604**	**169 604**	**169 924**	**177 202**	**186 067**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		153 663	153 115	156 426	167 048	169 604	169 604	169 924	177 202	186 067
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**103 934**	**117 987**	**123 924**	**139 720**	**140 185**	**140 185**	**143 566**	**147 334**	**150 976**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		98 448	109 568	123 713	139 620	140 085	140 085	130 978	142 120	150 746
Storm Water Management		5 486	8 420	212	100	100	100	12 588	5 214	230
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**86 662**	**94 657**	**97 854**	**98 797**	**98 577**	**98 577**	**104 634**	**111 477**	**118 535**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		38	5 204	2 361	2 002	1 782	1 782	46	48	52
Solid Waste Removal		86 624	89 453	95 493	96 795	96 795	96 795	104 588	111 428	118 483
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 329 951**	**1 355 632**	**1 516 190**	**1 583 069**	**1 611 226**	**1 611 226**	**1 730 869**	**1 817 856**	**1 939 188**
Expenditure - Functional										
Municipal governance and administration		**218 047**	**259 532**	**295 156**	**315 410**	**316 694**	**316 694**	**334 581**	**338 627**	**354 163**
Executive and council		39 624	69 529	65 261	74 067	73 081	73 081	80 395	70 297	72 191
Mayor and Council		19 926	44 088	36 404	44 592	47 361	47 361	49 457	37 657	37 753
Municipal Manager, Town Secretary and Chief Executive		19 698	25 441	28 857	29 475	25 720	25 720	30 938	32 640	34 438
Finance and administration		176 101	187 242	226 997	237 178	240 009	240 009	249 820	263 743	277 153
Administrative and Corporate Support		31 711	41 606	44 606	41 543	44 939	44 939	44 824	47 543	49 831
Asset Management		–	–	207	1 500	258	258	1 500	1 500	1 500
Finance		61 374	68 484	69 563	92 732	90 888	90 888	93 130	98 103	103 643
Fleet Management		9 154	9 733	9 688	9 505	11 986	11 986	9 335	9 795	10 280
Human Resources		11 881	13 909	14 140	14 939	15 515	15 515	15 843	16 803	17 622
Information Technology		19 178	21 697	23 529	28 114	27 907	27 907	30 186	32 638	34 470
Legal Services		4 855	5 167	5 483	6 095	5 446	5 446	6 199	6 533	6 885
Marketing, Customer Relations, Publicity and Media Co-		2 026	2 098	2 192	3 627	3 016	3 016	3 716	3 888	4 026
Property Services		21 530	9 509	43 333	21 291	23 279	23 279	25 581	26 382	27 208
Risk Management		–	53	524	1 113	1 038	1 038	1 163	1 214	1 269
Security Services		4 414	5 054	3 752	4 389	4 389	4 389	5 429	5 796	6 190
Supply Chain Management		9 977	9 932	9 980	12 329	11 348	11 348	12 914	13 549	14 229
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		2 322	2 761	2 898	4 165	3 604	3 604	4 366	4 586	4 819
Governance Function		2 322	2 761	2 898	4 165	3 604	3 604	4 366	4 586	4 819
Community and public safety		**171 527**	**192 423**	**247 198**	**267 374**	**276 436**	**276 436**	**297 549**	**303 168**	**288 978**
Community and social services		**15 216**	**22 122**	**20 500**	**21 751**	**22 269**	**22 269**	**23 853**	**25 038**	**26 334**
Aged Care		1	1	1	1	1	1	1	1	1
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	500	500	500	538	578	621
Cemeteries, Funeral Parlours and Crematoriums		728	967	1 037	1 112	880	880	948	1 001	1 057
Child Care Facilities		59	–	–	–	–	–	–	–	–
Community Halls and Facilities		5 638	12 340	9 963	9 658	10 466	10 466	11 877	12 532	13 223
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		8 790	8 815	9 500	10 481	10 423	10 423	10 490	10 926	11 432
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**44 289**	**52 169**	**53 049**	**63 035**	**62 226**	**62 226**	**63 849**	**70 406**	**74 304**
Beaches and Jetties		7 024	6 447	6 427	7 667	8 005	8 005	8 318	8 793	9 295
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		22 913	28 575	29 609	34 967	33 733	33 733	35 226	37 077	39 096
Recreational Facilities		10 051	10 790	11 145	13 426	13 470	13 470	13 700	17 559	18 540
Sports Grounds and Stadiums		4 301	6 357	5 868	6 976	7 017	7 017	6 604	6 978	7 373
Public safety		**82 675**	**87 169**	**126 920**	**118 758**	**128 858**	**128 858**	**132 228**	**139 628**	**146 420**
Civil Defence		3 320	3 542	15 383	16 270	18 278	18 278	22 793	24 189	25 453
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		19 715	25 863	22 256	24 866	26 210	26 210	22 438	23 910	25 487
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		24 661	26 729	34 976	34 299	36 871	36 871	36 277	38 731	40 712
Licensing and Control of Animals		–	–	–	–	35	35	–	–	–
Police Forces, Traffic and Street Parking Control		34 979	31 034	54 305	43 323	47 464	47 464	50 720	52 797	54 768
Pounds		–	–	–	–	–	–	–	–	–
Housing		**29 347**	**30 963**	**46 729**	**63 829**	**63 084**	**63 084**	**77 620**	**68 096**	**41 919**
Housing		29 347	30 963	46 729	63 829	63 084	63 084	77 620	68 096	41 919
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**156 576**	**170 202**	**183 133**	**198 290**	**188 921**	**188 921**	**210 462**	**224 165**	**234 704**
Planning and development		**39 397**	**43 396**	**47 152**	**53 256**	**51 934**	**51 934**	**56 507**	**56 025**	**58 748**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		4 168	4 081	2 542	3 229	3 026	3 026	3 221	3 370	3 527
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		918	1 359	2 212	2 004	2 069	2 069	1 986	1 965	2 049
Economic Development/Planning		7 320	8 706	9 561	10 136	9 197	9 197	11 421	8 202	8 567
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement,		19 105	20 094	22 400	26 905	25 992	25 992	28 274	29 636	31 100
Project Management Unit		7 885	9 155	10 437	10 982	11 650	11 650	11 604	12 853	13 505
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**107 277**	**110 465**	**114 891**	**121 995**	**111 801**	**111 801**	**129 394**	**134 762**	**140 554**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		1 080	1 080	1 345	1 361	1 359	1 359	1 357	1 428	1 503
Roads		106 198	109 386	113 547	120 633	110 442	110 442	128 037	133 334	139 051
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**9 902**	**16 340**	**21 090**	**23 039**	**25 186**	**25 186**	**24 561**	**33 377**	**35 402**
Biodiversity and Landscape		9 663	15 780	20 579	22 331	23 901	23 901	23 501	31 817	33 752
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		239	560	511	708	1 285	1 285	1 060	1 560	1 650
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**641 935**	**696 761**	**767 390**	**810 381**	**821 967**	**821 967**	**895 516**	**973 163**	**1 035 587**
Energy sources		**366 823**	**384 141**	**438 281**	**480 315**	**465 207**	**465 207**	**527 575**	**586 312**	**631 975**
Electricity		363 413	377 147	436 108	473 369	459 848	459 848	521 416	578 547	629 316
Street Lighting and Signal Systems		3 411	6 994	2 173	6 946	5 359	5 359	6 159	7 765	2 659
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**112 899**	**120 612**	**131 792**	**133 992**	**137 738**	**137 738**	**149 901**	**155 404**	**162 098**
Water Treatment		53 893	58 428	76 360	71 453	69 651	69 651	83 671	88 550	93 613
Water Distribution		54 102	57 010	50 599	56 573	62 121	62 121	58 931	59 154	60 785
Water Storage		4 904	5 174	4 833	5 965	5 965	5 965	7 298	7 699	7 700
Waste water management		**90 406**	**95 785**	**110 529**	**103 774**	**123 439**	**123 439**	**122 166**	**128 306**	**133 494**
Public Toilets		704	658	1 409	1 459	1 459	1 459	1 476	1 557	1 642
Sewerage		49 426	54 917	65 033	52 188	61 791	61 791	60 098	63 234	65 424
Storm Water Management		11 920	12 876	14 130	15 718	15 008	15 008	15 360	15 841	16 345
Waste Water Treatment		28 355	27 334	29 957	34 410	45 181	45 181	45 233	47 675	50 084
Waste management		**71 808**	**96 223**	**86 788**	**92 299**	**95 584**	**95 584**	**95 874**	**103 141**	**108 019**
Recycling		39	7	73	400	400	400	605	521	547
Solid Waste Disposal (Landfill Sites)		33 108	58 574	45 629	47 437	47 651	47 651	47 026	51 719	53 854
Solid Waste Removal		37 711	37 642	41 087	44 462	47 533	47 533	48 243	50 901	53 617
Street Cleaning		948	–	–	–	–	–	–	–	–
Other		**2 998**	**2 893**	**2 923**	**3 517**	**4 429**	**4 429**	**4 104**	**4 247**	**4 403**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		2 998	2 893	2 923	3 517	4 429	4 429	4 104	4 247	4 403

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Total Expenditure - Functional	3	1 191 084	1 321 810	1 495 800	1 594 971	1 608 448	1 608 448	1 742 212	1 843 369	1 917 834
Surplus/(Deficit) for the year		138 868	33 821	20 390	(11 902)	2 778	2 778	(11 342)	(25 513)	21 353

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Council & Mayor's Office		30 091	38 321	53 270	50 312	50 786	50 786	52 697	58 511	65 462
Vote 2 - Municipal Manager & Internal Audit		36	–	–	–	–	–	–	–	–
Vote 3 - Management Services		1 189	2 570	3 603	869	1 069	1 069	956	974	993
Vote 4 - Finance		299 059	313 209	323 686	327 436	337 236	337 236	400 540	421 055	442 968
Vote 5 - Infrastructure & Planning		585 515	585 823	672 305	730 542	743 119	743 119	784 082	824 500	885 944
Vote 6 - Protection Services		32 797	16 277	48 857	35 995	41 335	41 335	38 275	40 713	43 398
Vote 7 - Economic and Social Development & Tourism		2 914	3 860	4 846	2 811	3 111	3 111	3 628	66	70
Vote 8 - Community Services		378 350	395 572	409 623	435 105	434 571	434 571	450 692	472 038	500 353
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 329 951**	**1 355 632**	**1 516 190**	**1 583 069**	**1 611 226**	**1 611 226**	**1 730 869**	**1 817 856**	**1 939 188**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Council & Mayor's Office		19 927	44 089	36 404	44 592	47 361	47 361	49 457	37 658	37 754
Vote 2 - Municipal Manager & Internal Audit		5 361	5 885	6 042	8 042	7 569	7 569	8 371	8 768	9 186
Vote 3 - Management Services		50 129	54 639	57 226	65 889	65 456	65 456	69 485	74 131	77 829
Vote 4 - Finance		71 308	78 365	79 557	106 313	102 296	102 296	107 441	113 042	119 256
Vote 5 - Infrastructure & Planning		527 810	577 727	690 779	734 810	740 136	740 136	820 055	889 033	923 089
Vote 6 - Protection Services		83 725	91 326	123 167	119 732	127 662	127 662	137 515	145 559	152 668
Vote 7 - Economic and Social Development & Tourism		12 042	13 558	15 122	17 570	16 794	16 794	19 382	16 369	17 064
Vote 8 - Community Services		420 782	456 221	487 502	498 023	501 174	501 174	530 506	558 809	580 988
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 191 084**	**1 321 810**	**1 495 800**	**1 594 971**	**1 608 448**	**1 608 448**	**1 742 212**	**1 843 369**	**1 917 834**
Surplus/(Deficit) for the year	2	**138 868**	**33 821**	**20 390**	**(11 902)**	**2 778**	**2 778**	**(11 342)**	**(25 513)**	**21 353**

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Council & Mayor's Office		**30 091**	**38 321**	**53 270**	**50 312**	**50 786**	**50 786**	**52 697**	**58 511**	**65 462**
1.1 - Council General		30 091	38 321	53 270	50 312	50 786	50 786	52 697	58 511	65 462
1.2 - Mayor's Office		–	–	–	–	–	–	–	–	–
1.3 - Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		**36**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
2.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
2.2 - Internal Audit		36	–	–	–	–	–	–	–	–
2.3 - Risk Management		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		**1 189**	**2 570**	**3 603**	**869**	**1 069**	**1 069**	**956**	**974**	**993**
3.1 - Director: Management Services		178	60	311	10	10	10	1	1	1
3.2 - Communication		–	–	–	–	–	–	–	–	–
3.3 - Legal Services		–	6	–	–	–	–	–	–	–
3.4 - Strategic Services		–	–	–	–	–	–	–	–	–
3.5 - Human Resources		1 010	2 246	2 473	858	858	858	954	972	991
3.6 - Info & Communication Technology		–	257	817	–	200	200	–	–	–
3.7 - Council Support Services		1	1	2	1	1	1	1	1	1
3.8 - Social Development		–	–	–	–	–	–	–	–	–
3.9 - Municipal Court		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		**299 059**	**313 209**	**323 686**	**327 436**	**337 236**	**337 236**	**400 540**	**421 055**	**442 968**
4.1 - Finance: Director		–	77	–	–	–	–	–	–	–
4.2 - Finance: Deputy Director		1 550	1 000	1 211	1 550	1 550	1 550	1 550	1 550	1 688
4.3 - Finance: Accounting Services		34 446	37 658	30 583	27 596	37 396	37 396	44 200	47 100	50 300
4.4 - Finance: Expenditure & Assets		12 273	3 070	4 300	1 525	1 525	1 525	1 525	1 525	1 525
4.5 - Finance: Revenue		9 723	9 759	9 287	8 753	8 753	8 753	12 679	13 264	13 957
4.6 - Finance: Supply Chain Management		152	423	150	71	71	71	79	84	89
4.7 - Data Control		–	–	–	–	–	–	–	–	–
4.8 - Assessment Rates		240 914	261 222	278 154	287 941	287 941	287 941	340 506	357 532	375 408
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		**585 515**	**585 823**	**672 305**	**730 542**	**743 119**	**743 119**	**784 082**	**824 500**	**885 944**
5.1 - Director: Infrastructure & Planning		–	52	–	0	0	0	0	0	0
5.2 - Deputy Director:Engineering Planning		154	–	1 933	0	10 279	10 279	0	0	1
5.3 - Engineering Services & Housing Development		104 498	72 226	92 073	97 730	101 330	101 330	113 010	92 880	99 518
5.4 - Town Planning		1 220	16 436	2 346	1 181	1 181	1 181	1 416	1 501	1 592
5.5 - Geographical Info System (GIS)		–	–	–	–	–	–	–	–	–
5.6 - Building Control Services		4 461	6 404	10 496	8 477	8 477	8 477	9 727	10 335	10 257
5.7 - Environmental Management Services		21	32	498	37	37	37	42	45	47
5.8 - Electricity		459 980	481 695	557 894	615 533	614 451	614 451	654 236	714 079	768 859
5.9 - Solid Waste Planning & Solid Waste Disposal		–	–	–	1 962	1 742	1 742	–	–	–
5.10 - Property Administration		15 182	8 978	7 064	5 620	5 620	5 620	5 650	5 659	5 669
Vote 6 - Protection Services		**32 797**	**16 277**	**48 857**	**35 995**	**41 335**	**41 335**	**38 275**	**40 713**	**43 398**
6.1 - Director: Protection Services		–	85	641	–	–	–	–	–	–
6.2 - Traffic		24 003	9 764	41 248	30 118	30 118	30 118	30 076	31 882	33 795
6.3 - Law Enforcement		5 000	2 857	6 095	5 746	11 086	11 086	7 714	8 317	9 058
6.4 - Vehicle testing		–	–	–	–	–	–	–	–	–
6.5 - Fire Brigade		2 965	1 271	286	131	131	131	485	514	545
6.6 - Vehicle Licensing		–	–	–	–	–	–	–	–	–
6.7 - Special Task Team Unit		–	–	–	–	–	–	–	–	–
6.8 - Disaster Management		829	2 300	588	–	–	–	–	–	–
6.9 - Security Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism		**2 914**	**3 860**	**4 846**	**2 811**	**3 111**	**3 111**	**3 628**	**66**	**70**
7.1 - Director: Economic Development & Planning		2 911	3 761	4 520	2 593	2 593	2 593	3 565	0	0
7.2 - Tourism		–	–	–	–	–	–	–	–	–
7.3 - Social Development		4	–	–	–	300	300	–	–	–
7.4 - EPWP		–	–	–	–	–	–	–	–	–
7.5 - Thusong Centre: Hawston		–	98	305	218	218	218	63	66	70
7.6 - Parking Services		–	0	22	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 8 - Community Services		**378 350**	**395 572**	**409 623**	**435 105**	**434 571**	**434 571**	**450 692**	**472 038**	**500 353**
8.1 - Director & Administration		241	2 973	2 044	213	3 165	3 165	202	204	206

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
8.2 - Offices & Community Buildings		750	604	664	597	597	597	663	698	735
8.3 - Parks & Townlands, Cemetries		4 117	3 884	5 348	4 307	4 307	4 307	5 152	5 460	5 751
8.4 - Libraries		7 385	7 692	8 930	8 280	8 374	8 374	8 433	8 762	9 154
8.5 - Sport & Recreation		14 985	10 630	10 622	6 891	6 891	6 891	11 732	19 851	24 827
8.6 - Housing & Social Upliftment		351	415	310	335	335	335	1 096	350	371
8.7 - Roads & Stormwater		11 902	12 035	5 553	10 979	14 658	14 658	17 879	5 914	3 962
8.8 - Water		153 510	153 115	156 426	167 048	163 369	163 369	169 923	177 202	186 066
8.9 - Sewerage		98 448	109 568	123 713	139 620	136 041	136 041	130 978	142 120	150 746
8.10 - Refuse		86 662	94 657	96 011	96 835	96 835	96 835	104 634	111 477	118 535
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		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 329 951**	**1 355 632**	**1 516 190**	**1 583 069**	**1 611 226**	**1 611 226**	**1 730 869**	**1 817 856**	**1 939 188**
Expenditure by Vote	1									
Vote 1 - Council & Mayor's Office		**19 927**	**44 089**	**36 404**	**44 592**	**47 361**	**47 361**	**49 457**	**37 658**	**37 754**
1.1 - Council General		18 889	43 160	35 414	43 523	46 292	46 292	48 351	36 512	36 567
1.2 - Mayor's Office		1 037	928	990	1 069	1 069	1 069	1 106	1 145	1 187
1.3 - Pensioners & Continued Members		1	1	1	1	1	1	1	1	1
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Vote 2 - Municipal Manager & Internal Audit		**5 361**	**5 885**	**6 042**	**8 042**	**7 569**	**7 569**	**8 371**	**8 768**	**9 186**
2.1 - Municipal Manager		3 039	3 070	2 336	2 763	2 926	2 926	2 842	2 967	3 099
2.2 - Internal Audit		2 322	2 761	2 898	4 165	3 604	3 604	4 366	4 586	4 819
2.3 - Risk Management		–	53	808	1 113	1 038	1 038	1 163	1 214	1 269
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Vote 3 - Management Services		**50 129**	**54 639**	**57 226**	**65 889**	**65 456**	**65 456**	**69 485**	**74 131**	**77 829**
3.1 - Director: Management Services		5 289	4 372	4 192	4 537	5 051	5 051	4 681	5 003	5 132
3.2 - Communication		2 026	2 098	2 192	3 627	3 016	3 016	3 716	3 888	4 026
3.3 - Legal Services		2 670	2 479	2 620	2 856	2 255	2 255	2 948	3 101	3 263
3.4 - Strategic Services		1 975	2 126	2 263	2 653	2 463	2 463	2 645	2 792	2 948
3.5 - Human Resources		11 857	13 889	14 066	14 896	15 493	15 493	15 831	16 791	17 610
3.6 - Info & Communication Technology		19 178	21 697	23 529	28 114	27 907	27 907	30 186	32 638	34 470
3.7 - Council Support Services		4 949	5 284	5 502	5 966	6 080	6 080	6 227	6 486	6 759
3.8 - Social Development		2	2 694	2 863	3 239	3 190	3 190	3 251	3 432	3 623
3.9 - Municipal Court		2 183	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		**71 308**	**78 365**	**79 557**	**106 313**	**102 296**	**102 296**	**107 441**	**113 042**	**119 256**
4.1 - Finance: Director		2 258	2 366	2 409	2 643	2 675	2 675	2 684	2 818	2 960
4.2 - Finance: Deputy Director		6 996	6 611	6 612	8 321	8 856	8 856	8 309	8 707	9 267
4.3 - Finance: Accounting Services		6 876	9 715	4 615	8 265	8 335	8 335	8 750	9 210	9 694
4.4 - Finance: Expenditure & Assets		14 967	11 718	13 221	15 797	15 797	15 797	17 818	18 674	19 575
4.5 - Finance: Revenue		25 679	27 268	28 479	36 049	34 769	34 769	37 742	39 912	42 361
4.6 - Finance: Supply Chain Management		9 723	9 950	9 911	12 249	11 274	11 274	12 886	13 519	14 197
4.7 - Data Control		723	671	725	1 498	1 498	1 498	1 434	1 515	1 601
4.8 - Assessment Rates		4 086	10 065	13 584	21 492	19 092	19 092	17 817	18 687	19 602
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		**527 810**	**577 727**	**690 779**	**734 810**	**740 136**	**740 136**	**820 055**	**889 033**	**923 089**
5.1 - Director: Infrastructure & Planning		2 722	2 655	2 740	3 153	3 146	3 146	3 279	3 393	3 525
5.2 - Deputy Director:Engineering Planning		67 131	72 015	83 700	90 705	110 234	110 234	112 301	115 491	124 240
5.3 - Engineering Services & Housing Development		27 664	28 774	46 470	63 743	64 411	64 411	76 854	68 815	42 626
5.4 - Town Planning		10 591	10 954	10 319	12 822	12 131	12 131	13 469	14 073	14 711
5.5 - Geographical Info System (GIS)		2 549	2 380	2 790	2 806	2 821	2 821	2 946	3 104	3 270
5.6 - Building Control Services		5 966	6 662	7 392	9 289	9 052	9 052	9 775	10 267	10 816
5.7 - Environmental Management Services		9 561	16 122	20 814	22 792	24 783	24 783	24 561	33 377	35 402
5.8 - Electricity		365 284	378 836	435 638	478 279	462 343	462 343	526 427	585 124	630 733
5.9 - Solid Waste Planning & Solid Waste Disposal		29 731	55 370	43 707	46 633	46 633	46 633	45 626	50 327	52 456
5.10 - Property Administration		6 611	3 959	37 210	4 587	4 581	4 581	4 818	5 060	5 311

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 6 - Protection Services		**83 725**	**91 326**	**123 167**	**119 732**	**127 662**	**127 662**	**137 515**	**145 559**	**152 668**
6.1 - Director: Protection Services		2 270	2 603	3 311	4 262	4 273	4 273	4 296	4 863	5 040
6.2 - Traffic		33 999	33 628	52 802	41 183	45 924	45 924	49 675	51 652	53 570
6.3 - Law Enforcement		17 806	23 513	17 709	23 628	25 386	25 386	27 834	29 687	31 562
6.4 - Vehicle testing		428	534	660	644	623	623	521	549	578
6.5 - Fire Brigade		20 807	20 619	28 306	27 969	29 807	29 807	31 535	33 375	35 161
6.6 - Vehicle Licensing		1 024	960	1 199	1 264	1 260	1 260	1 482	1 553	1 628
6.7 - Special Task Team Unit		182	268	11 759	12 490	12 130	12 130	13 092	13 884	14 613
6.8 - Disaster Management		2 796	2 657	1 071	2 414	2 381	2 381	2 068	2 532	2 567
6.9 - Security Services		4 414	6 544	6 350	5 879	5 879	5 879	7 012	7 465	7 948
		–	–	–	–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism		**12 042**	**13 558**	**15 122**	**17 570**	**16 794**	**16 794**	**19 382**	**16 369**	**17 064**
7.1 - Director: Economic Development & Planning		8 155	8 594	9 482	10 079	9 075	9 075	11 398	8 178	8 542
7.2 - Tourism		2 956	2 893	2 923	3 517	4 429	4 429	4 104	4 247	4 403
7.3 - Social Development		931	1 354	1 545	2 024	2 089	2 089	1 984	1 963	2 046
7.4 - EPWP		–	–	–	–	–	–	–	–	–
7.5 - Thusong Centre: Hawston		–	193	1 164	1 949	1 202	1 202	1 896	1 982	2 073
7.6 - Parking Services		–	524	9	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 8 - Community Services		**420 782**	**456 221**	**487 502**	**498 023**	**501 174**	**501 174**	**530 506**	**558 809**	**580 988**
8.1 - Director & Administration		77 941	92 163	111 977	100 810	114 662	114 662	91 752	96 843	102 223
8.2 - Offices & Community Buildings		19 584	22 520	19 973	23 229	26 284	26 284	29 934	31 010	32 133
8.3 - Parks & Townlands, Cemetries		22 461	27 284	28 967	34 100	32 945	32 945	35 717	37 594	39 640
8.4 - Libraries		8 506	8 815	9 500	10 481	10 423	10 423	10 490	10 926	11 432
8.5 - Sport & Recreation		20 355	22 115	22 259	26 738	27 233	27 233	27 272	31 904	33 703
8.6 - Housing & Social Upliftment		5 421	6 883	5 925	5 932	5 261	5 261	7 095	6 574	6 937
8.7 - Roads & Stormwater		109 531	112 261	116 611	127 454	113 494	113 494	136 028	141 364	147 116
8.8 - Water		65 200	69 398	70 674	65 232	65 179	65 179	69 219	73 397	73 930
8.9 - Sewerage		55 317	58 013	63 257	62 648	63 353	63 353	75 625	79 431	81 540
8.10 - Refuse		36 464	36 770	38 360	41 400	42 341	42 341	47 375	49 768	52 334
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		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 191 084**	**1 321 810**	**1 495 800**	**1 594 971**	**1 608 448**	**1 608 448**	**1 742 212**	**1 843 369**	**1 917 834**
Surplus/(Deficit) for the year	2	**138 868**	**33 821**	**20 390**	**(11 902)**	**2 778**	**2 778**	**(11 342)**	**(25 513)**	**21 353**

WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue										
Exchange Revenue										
Service charges - Electricity	2	415 960	443 718	512 750	541 692	528 044	528 044	577 969	638 802	693 798
Service charges - Water	2	133 037	130 885	142 917	138 138	138 138	138 138	147 269	156 593	166 263
Service charges - Waste Water Management	2	80 925	86 983	93 177	90 962	90 962	90 962	104 715	111 237	117 912
Service charges - Waste Management	2	68 256	72 115	76 951	78 850	78 850	78 850	85 430	90 563	95 995
Sale of Goods and Rendering of Services		123 359	86 171	114 179	113 250	116 250	116 250	131 673	112 040	119 146
Agency services		4 376	6 164	6 858	7 858	7 858	7 858	8 319	8 818	9 346
Interest		31	28	24	0	0	0	0	0	0
Interest earned from Receivables		3 869	3 257	3 370	3 136	3 136	3 136	6 400	6 700	7 100
Interest earned from Current and Non Current Assets		48 116	30 476	31 884	24 871	34 671	34 671	41 800	44 600	47 700
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		2 314	2 088	1 650	1 229	1 229	1 229	1 127	1 149	1 173
Rental from Fixed Assets		3 425	4 068	5 042	4 573	4 573	4 573	5 646	5 975	6 290
Licence and permits		698	626	1 002	953	953	953	964	1 016	1 071
Operational Revenue		15 867	12 296	8 528	7 419	7 819	7 819	8 242	8 556	8 867
Non-Exchange Revenue										
Property rates	2	240 910	263 442	278 154	287 941	287 941	287 941	340 506	357 532	375 408
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		18 211	1 095	35 124	20 344	20 344	20 344	20 421	21 687	23 013
Licences or permits		1 277	1 601	1 778	1 683	1 683	1 683	1 943	2 060	2 184
Transfer and subsidies - Operational		122 921	140 895	151 903	166 184	177 496	177 496	184 953	200 916	213 137
Interest		1 170	987	851	846	846	846	1 300	1 378	1 461
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	53	–	–	–	–	–	–	–
Other Gains		3 890	7 545	7 570	8 225	8 225	8 225	7 900	8 000	8 100
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 288 611**	**1 294 494**	**1 473 713**	**1 498 153**	**1 509 017**	**1 509 017**	**1 676 577**	**1 777 621**	**1 897 966**
Expenditure										
Employee related costs	2	380 774	436 214	452 651	504 478	505 935	505 935	537 911	549 447	577 299
Remuneration of councillors		11 282	11 219	11 538	12 335	12 335	12 335	12 514	13 014	13 540
Bulk purchases - electricity	2	278 548	298 272	351 600	384 161	371 533	371 533	429 805	484 562	533 019
Inventory consumed	8	42 302	45 053	52 658	52 137	63 584	63 584	62 499	68 235	66 340
Debt impairment	3	23 434	7 579	28 248	13 564	19 617	19 617	19 414	19 608	19 804
Depreciation and amortisation		134 574	140 116	147 004	146 596	146 596	146 596	149 154	151 672	154 226
Interest		46 570	48 805	47 584	48 056	48 056	48 056	49 658	51 817	49 865
Contracted services		178 363	208 907	237 081	269 929	270 967	270 967	300 624	323 452	341 534
Transfers and subsidies		560	8 710	12 813	13 057	14 786	14 786	16 380	17 143	17 944
Irrecoverable debts written off		–	4 559	5 258	–	0	0	–	–	–
Operational costs		93 037	112 218	118 193	150 658	155 038	155 038	164 252	164 418	144 263
Losses on disposal of Assets		1 369	–	30 979	–	–	–	–	–	–
Other Losses		270	159	192	–	–	–	–	–	–
Total Expenditure		**1 191 084**	**1 321 810**	**1 495 800**	**1 594 971**	**1 608 448**	**1 608 448**	**1 742 212**	**1 843 369**	**1 917 834**
Surplus/(Deficit)		**97 527**	**(27 316)**	**(22 087)**	**(96 819)**	**(99 431)**	**(99 431)**	**(65 635)**	**(65 748)**	**(19 869)**
Transfers and subsidies - capital (monetary allocations)	6	37 611	37 219	37 978	84 917	99 583	99 583	54 293	40 235	41 222
Transfers and subsidies - capital (in-kind)	6	3 730	23 919	4 499	–	2 626	2 626	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**138 868**	33 821	20 390	**(11 902)**	**2 778**	**2 778**	**(11 342)**	**(25 513)**	**21 353**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**138 868**	33 821	20 390	(11 902)	2 778	2 778	(11 342)	(25 513)	21 353
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**138 868**	33 821	20 390	(11 902)	2 778	2 778	(11 342)	(25 513)	21 353
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**138 868**	**33 821**	**20 390**	**(11 902)**	**2 778**	**2 778**	**(11 342)**	**(25 513)**	**21 353**

WC032 Overstrand - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Vote										
Multi-year expenditure ***to be appropriated***	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	5 000	–	–
Vote 3 - Management Services		–	–	3 250	1 815	1 815	1 815	2 215	–	–
Vote 4 - Finance		–	–	42	60	60	60	60	–	–
Vote 5 - Infrastructure & Planning		15 575	73 712	146 819	198 128	174 863	174 863	196 210	130 325	164 442
Vote 6 - Protection Services		–	–	2 117	300	600	600	300	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	100	45	45	45	45	–	–
Vote 8 - Community Services		58 300	36 053	6 417	735	1 385	1 385	735	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**73 875**	**109 765**	**158 744**	**201 083**	**178 768**	**178 768**	**204 565**	**130 325**	**164 442**
Single-year expenditure ***to be appropriated***	2									
Vote 1 - Council & Mayor's Office		–	352	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		3 966	2 288	–	–	–	–	1 800	–	–
Vote 4 - Finance		22	57	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		93 905	80 221	19 604	17 475	14 740	14 740	468	–	–
Vote 6 - Protection Services		12 064	8 160	4 989	2 492	5 442	5 442	600	–	–
Vote 7 - Economic and Social Development & Tourism		375	498	–	–	–	–	–	–	–
Vote 8 - Community Services		26 849	53 459	9 039	14 970	13 267	13 267	1 976	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**137 181**	**145 035**	**33 633**	**34 937**	**33 448**	**33 448**	**4 844**	**–**	**–**
Total Capital Expenditure - Vote	3,7	**211 056**	**254 800**	**192 377**	**236 020**	**212 216**	**212 216**	**209 409**	**130 325**	**164 442**

WC032 Overstrand - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional										
Governance and administration		**4 049**	**7 054**	**3 761**	**1 875**	**1 875**	**1 875**	**9 075**	**–**	**–**
Executive and council		2	355	3	5	5	5	5 005	–	–
Finance and administration		4 048	6 699	3 759	1 870	1 870	1 870	4 070	–	–
Internal audit					–	–	–	–	–	–
Community and public safety		**112 758**	**96 981**	**63 534**	**53 438**	**58 181**	**58 181**	**49 161**	**41 794**	**79 461**
Community and social services		1 330	16 072	1 458	7 261	4 781	4 781	1 330	–	–
Sport and recreation		9 981	22 886	5 047	2 500	3 047	3 047	5 041	11 704	16 241
Public safety		15 694	8 425	7 998	2 792	6 042	6 042	900	–	–
Housing		85 753	49 598	49 031	40 885	44 311	44 311	41 890	30 090	63 220
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**6 865**	**29 200**	**11 405**	**14 068**	**18 668**	**18 668**	**5 748**	**–**	**2 981**
Planning and development		1 220	8 466	2 656	1 478	1 844	1 844	1 108	–	–
Road transport		5 645	20 734	8 748	12 590	16 824	16 824	4 640	–	2 981
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**87 384**	**121 565**	**113 677**	**166 639**	**133 492**	**133 492**	**145 425**	**88 531**	**82 000**
Energy sources		21 428	10 436	28 253	65 389	58 907	58 907	59 526	33 500	34 000
Water management		31 752	35 574	36 721	39 970	35 789	35 789	25 963	35 510	25 700
Waste water management		26 893	57 190	45 732	57 736	32 921	32 921	59 445	19 521	17 800
Waste management		7 311	18 365	2 972	3 544	5 876	5 876	490	–	4 500
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**211 056**	**254 800**	**192 377**	**236 020**	**212 216**	**212 216**	**209 409**	**130 325**	**164 442**
Funded by:										
National Government		31 528	35 100	36 688	72 254	81 741	81 741	54 293	40 235	41 222
Provincial Government		85 965	48 390	1 290	–	5 400	5 400	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	53 387	51 447	56 853	56 853	41 890	30 090	63 220
Transfers recognised - capital	4	**117 493**	**83 490**	**91 365**	**123 702**	**143 994**	**143 994**	**96 183**	**70 325**	**104 442**
Public contributions & donations	5	3 730	23 919	–	–	–	–	–	–	–
Borrowing	6	50 476	45 443	65 237	80 175	38 411	38 411	95 214	60 000	60 000
Internally generated funds		39 358	101 949	35 775	32 143	29 811	29 811	18 013	–	–
Total Capital Funding	7	**211 056**	**254 800**	**192 377**	**236 020**	**212 216**	**212 216**	**209 409**	**130 325**	**164 442**

WC032 Overstrand - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	5 000	–	–
2.1 - Municipal Manager		–	–	–	–	–	–	5 000	–	–
2.2 - Internal Audit		–	–	–	–	–	–	–	–	–
2.3 - Risk Management		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		–	–	3 250	1 815	1 815	1 815	2 215	–	–
3.1 - Director: Management Services		–	–	10	15	15	15	15	–	–
3.2 - Communication		–	–	–	–	–	–	–	–	–
3.3 - Legal Services		–	–	–	–	–	–	–	–	–
3.4 - Strategic Services		–	–	–	–	–	–	–	–	–
3.5 - Human Resources		–	–	–	–	–	–	–	–	–
3.6 - Info & Communication Technology		–	–	3 240	1 800	1 800	1 800	2 200	–	–
3.7 - Council Support Services		–	–	–	–	–	–	–	–	–
3.8 - Social Development		–	–	–	–	–	–	–	–	–
3.9 - Municipal Court		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		–	–	42	60	60	60	60	–	–
4.1 - Finance: Director		–	–	42	60	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		15 575	73 712	146 819	198 128	174 863	174 863	196 210	130 325	164 442
5.1 - Director: Infrastructure & Planning		–	1 212	769	1 403	1 403	1 403	1 845	2 000	2 000
5.2 - Deputy Director:Engineering Planning		–	14 777	63 731	80 756	57 544	57 544	72 097	50 047	43 500
5.3 - Engineering Services & Housing Development		4 082	48 411	58 065	49 654	56 333	56 333	63 842	46 778	82 442
5.4 - Town Planning		–	–	–	–	–	–	–	–	–
5.5 - Geographical Info System (GIS)		–	–	–	–	–	–	–	–	–
5.6 - Building Control Services		–	–	–	–	–	–	–	–	–
5.7 - Environmental Management Services		–	–	–	–	–	–	–	–	–
5.8 - Electricity		11 493	9 313	24 254	64 331	57 599	57 599	58 026	31 500	32 000
5.9 - Solid Waste Planning & Solid Waste Disposal		–	–	–	1 984	1 984	1 984	400	–	4 500
5.10 - Property Administration		–	–	–	–	–	–	–	–	–
Vote 6 - Protection Services		–	–	2 117	300	600	600	300	–	–
6.1 - Director: Protection Services		–	–	911	300	600	600	300	–	–
6.2 - Traffic		–	–	–	–	–	–	–	–	–
6.3 - Law Enforcement		–	–	1 206	–	–	–	–	–	–
6.4 - Vehicle testing		–	–	–	–	–	–	–	–	–
6.5 - Fire Brigade		–	–	–	–	–	–	–	–	–
6.6 - Vehicle Licensing		–	–	–	–	–	–	–	–	–
6.7 - Special Task Team Unit		–	–	–	–	–	–	–	–	–
6.8 - Disaster Management		–	–	–	–	–	–	–	–	–
6.9 - Security Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	100	45	45	45	45	–	–
7.1 - Director: Economic Development & Planning		–	–	100	45	45	45	45	–	–
7.2 - Tourism		–	–	–	–	–	–	–	–	–
7.3 - Social Development		–	–	–	–	–	–	–	–	–
7.4 - EPWP		–	–	–	–	–	–	–	–	–
7.5 - Thusong Centre: Hawston		–	–	–	–	–	–	–	–	–
7.6 - Parking Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 8 - Community Services		58 300	36 053	6 417	735	1 385	1 385	735	–	–
8.1 - Director & Administration			–	6 417	735	1 045	1 045	735	–	–
8.2 - Offices & Community Buildings			–	–	–	–	–	–	–	–
8.3 - Parks & Townlands, Cemetries			–	–	–	–	–	–	–	–
8.4 - Libraries			–	–	–	340	340	–	–	–
8.5 - Sport & Recreation			–	–	–	–	–	–	–	–
8.6 - Housing & Social Upliftment			–	–	–	–	–	–	–	–
8.7 - Roads & Stormwater		24 277	36 053	–	–	–	–	–	–	–
8.8 - Water		20 965	–	–	–	–	–	–	–	–
8.9 - Sewerage		13 058	–	–	–	–	–	–	–	–
8.10 - Refuse		–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
9.1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–
9.2 - Internal Billing		–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10.1 - Main Ledger		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		73 875	109 765	158 744	201 083	178 768	178 768	204 565	130 325	164 442

Multi-year appropriation for Budget Year 2023/24 in the 2022/23 Annual Budget				Multi-year appropriation for 2024/25 in the 2022/23 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2023/24	Adjustments in 2022/23	Downward adjustments for 2023/24	Appropriation carried forward	Appropriation for 2023/24	Adjustments in 2022/23	Downward adjustments for 2023/24	Appropriation carried forward	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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			–				–	1 845	2 000	2 000
			–				–	72 097	50 047	43 500
			–				–	63 842	46 778	82 442
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			–				–	58 026	31 500	32 000
			–				–	400	–	4 500
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Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	2									
Vote 1 - Council & Mayor's Office		–	352	–	–	–	–	–	–	–
1.1 - Council General		–	–	–	–	–	–	–	–	–
1.2 - Mayor's Office		–	352	–	–	–	–	–	–	–
1.3 - Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
2.1 - Municipal Manager		–	–	–	–	–	–	–	–	–
2.2 - Internal Audit		–	–	–	–	–	–	–	–	–
2.3 - Risk Management		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		3 966	2 288	–	–	–	–	1 800	–	–
3.1 - Director: Management Services		14	5	–	–	–	–	–	–	–
3.2 - Communication		–	–	–	–	–	–	–	–	–
3.3 - Legal Services		–	–	–	–	–	–	–	–	–
3.4 - Strategic Services		–	–	–	–	–	–	–	–	–
3.5 - Human Resources		–	–	–	–	–	–	–	–	–
3.6 - Info & Communication Technology		3 952	2 283	–	–	–	–	1 800	–	–
3.7 - Council Support Services			–	–	–	–	–	–	–	–
3.8 - Social Development			–	–	–	–	–	–	–	–
3.9 - Municipal Court		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		22	57	–	–	–	–	–	–	–
4.1 - Finance: Director		22	57	–	–	–	–	–	–	–
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		93 905	80 221	19 604	17 475	14 740	14 740	468	–	–
5.1 - Director: Infrastructure & Planning		317	868	53	100	100	100	100	–	–
5.2 - Deputy Director:Engineering Planning		–	27 260		–	–	–	–	–	–
5.3 - Engineering Services & Housing Development		83 972	38 649	13 451	15 165	12 400	12 400	278	–	–
5.4 - Town Planning		–	–	965	1 900	1 900	1 900	–	–	–
5.5 - Geographical Info System (GIS)		–	–	–	–	–	–	–	–	–
5.6 - Building Control Services		–	–	–	–	–	–	–	–	–
5.7 - Environmental Management Services		–	–	–	–	–	–	–	–	–
5.8 - Electricity		8 689	199	2 163	–	250	250	–	–	–
5.9 - Solid Waste Planning & Solid Waste Disposal		927	13 245	2 972	310	90	90	90	–	–
5.10 - Property Administration		–	–	–	–	–	–	–	–	–
Vote 6 - Protection Services		12 064	8 160	4 989	2 492	5 442	5 442	600	–	–
6.1 - Director: Protection Services		123	910	–	–	–	–	–	–	–
6.2 - Traffic		77	–	1 846	1 450	600	600	600	–	–
6.3 - Law Enforcement		1 799	1 517	1 431	1 042	4 320	4 320	–	–	–
6.4 - Vehicle testing		–	–	–	–	–	–	–	–	–
6.5 - Fire Brigade		10 065	5 733	1 713	–	522	522	–	–	–
6.6 - Vehicle Licensing			–	–	–	–	–	–	–	–
6.7 - Special Task Team Unit			–	–	–	–	–	–	–	–
6.8 - Disaster Management		–	–	–	–	–	–	–	–	–
6.9 - Security Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism		375	498	–	–	–	–	–	–	–
7.1 - Director: Economic Development & Planning		375	448	–	–	–	–	–	–	–
7.2 - Tourism		–	50	–	–	–	–	–	–	–
7.3 - Social Development		–	–	–	–	–	–	–	–	–
7.4 - EPWP		–	–	–	–	–	–	–	–	–
7.5 - Thusong Centre: Hawston		–	–	–	–	–	–	–	–	–
7.6 - Parking Services		–	–	–	–	–	–	–	–	–

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		–	–	–	–	–	–	–	–	–
Vote 8 - Community Services		**26 849**	**53 459**	**9 039**	**14 970**	**13 267**	**13 267**	**1 976**	**–**	**–**
8.1 - Director & Administration		8 484	42 100	1 458	14 970	13 193	13 193	1 976	–	–
8.2 - Offices & Community Buildings		–	–	–	–	–	–	–	–	–
8.3 - Parks & Townlands, Cemetries		–	–	–	–	–	–	–	–	–
8.4 - Libraries		–	–	–	–	74	74	–	–	–
8.5 - Sport & Recreation		–	–	–	–	–	–	–	–	–
8.6 - Housing & Social Upliftment		–	–	–	–	–	–	–	–	–
8.7 - Roads & Stormwater		10 309	11 358	7 581	–	–	–	–	–	–
8.8 - Water		5 064	–	–	–	–	–	–	–	–
8.9 - Sewerage		2 992	–	–	–	–	–	–	–	–
8.10 - Refuse		–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9.1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–
9.2 - Internal Billing		–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10.1 - Main Ledger		–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**137 181**	**145 035**	**33 633**	**34 937**	**33 448**	**33 448**	**4 844**	**–**	**–**
Total Capital Expenditure		**211 056**	**254 800**	**192 377**	**236 020**	**212 216**	**212 216**	**209 409**	**130 325**	**164 442**

Multi-year appropriation for Budget Year 2023/24 in the 2022/23 Annual Budget				Multi-year appropriation for 2024/25 in the 2022/23 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2023/24	Adjustments in 2022/23	Downward adjustments for 2023/24	Appropriation carried forward	Appropriation for 2023/24	Adjustments in 2022/23	Downward adjustments for 2023/24	Appropriation carried forward	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26

WC032 Overstrand - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS										
Current assets										
Cash and cash equivalents		653 813	612 723	616 280	431 308	523 264	523 264	516 302	485 978	465 688
Trade and other receivables from exchange transactio	1	82 974	81 353	96 666	93 122	92 965	92 965	88 033	90 160	92 677
Receivables from non-exchange transactions	1	51 504	45 341	47 229	58 498	52 445	52 445	34 822	33 562	33 392
Current portion of non-current receivables		4	–	–	–	–	–	–	–	–
Inventory	2	10 222	12 736	10 932	10 908	10 908	10 908	11 054	11 025	11 008
VAT		10 384	16 822	12 472	(268)	(268)	(268)	1 063	2 529	4 101
Other current assets		708	717	733	723	723	723	32 047	35 087	38 127
Total current assets		**809 609**	**769 692**	**784 312**	**594 291**	**680 037**	**680 037**	**683 321**	**658 341**	**644 993**
Non current assets										
Investments		46 515	54 278	60 512	70 005	70 005	70 005	77 846	85 830	93 964
Investment property		122 921	127 538	127 088	132 846	132 846	132 846	138 346	143 846	149 346
Property, plant and equipment	3	3 485 598	3 601 762	3 637 253	3 820 865	3 798 520	3 798 520	3 859 136	3 838 163	3 848 772
Biological assets		–	–	–	–	–	–	–	–	–
Living and non-living resources		242	677	610	–	542	542	474	406	339
Heritage assets		130 928	128 528	112 126	130 928	112 126	112 126	112 126	112 126	112 126
Intangible assets		9 168	8 993	8 940	8 203	8 203	8 203	7 909	7 602	7 277
Trade and other receivables from exchange transactio		–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactio		–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–
Total non current assets		**3 795 371**	**3 921 776**	**3 946 528**	**4 162 847**	**4 122 242**	**4 122 242**	**4 195 837**	**4 187 973**	**4 211 823**
TOTAL ASSETS		**4 604 980**	**4 691 468**	**4 730 840**	**4 757 138**	**4 802 278**	**4 802 278**	**4 879 158**	**4 846 314**	**4 856 816**
LIABILITIES										
Current liabilities										
Bank overdraft		–	–	–	–	–	–	–	–	–
Financial liabilities		45 458	53 957	50 494	58 592	58 592	58 592	50 907	154 740	59 739
Consumer deposits		40 992	42 248	43 312	66 074	43 312	43 312	65 312	67 312	69 312
Trade and other payables from exchange transactions	4	134 818	141 475	138 780	173 931	168 120	168 120	182 222	199 509	217 615
Trade and other payables from non-exchange transact	5	31 133	24 030	26 309	–	–	–	–	–	–
Provision		42 460	49 986	46 857	42 971	42 971	42 971	42 971	47 273	48 853
VAT		–	–	–	–	790	790	2 111	1 859	1 605
Other current liabilities		–	–	–	5 240	5 240	5 240	5 904	6 140	6 447
Total current liabilities		**294 861**	**311 695**	**305 751**	**346 808**	**319 025**	**319 025**	**349 426**	**476 832**	**403 571**
Non current liabilities										
Financial liabilities	6	431 475	430 400	429 906	421 184	421 184	421 184	420 625	325 885	326 146
Provision	7	117 681	139 279	157 026	159 663	159 923	159 923	167 099	167 392	167 500
Long term portion of trade payables		–	–	–	–	–	–	–	–	–
Other non-current liabilities		92 981	108 533	116 205	130 437	132 262	132 262	144 013	146 513	147 392
Total non current liabilities		**642 137**	**678 212**	**703 137**	**711 285**	**713 370**	**713 370**	**731 737**	**639 790**	**641 038**
TOTAL LIABILITIES		**936 998**	**989 907**	**1 008 888**	**1 058 092**	**1 032 395**	**1 032 395**	**1 081 163**	**1 116 623**	**1 044 609**
NET ASSETS		**3 667 983**	**3 701 561**	**3 721 952**	**3 699 046**	**3 769 883**	**3 769 883**	**3 797 994**	**3 729 692**	**3 812 207**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	8	3 664 755	3 698 334	3 718 724	3 695 823	3 766 661	3 766 661	3 794 766	3 726 463	3 808 979
Reserves and funds	9	3 227	3 227	3 228	3 223	3 223	3 223	3 229	3 229	3 229
Other		–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	**3 667 983**	**3 701 561**	**3 721 952**	**3 699 046**	**3 769 883**	**3 769 883**	**3 797 994**	**3 729 692**	**3 812 207**

WC032 Overstrand - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		238 449	262 672	278 096	285 907	285 907	285 907	335 688	357 122	374 992
Service charges		689 210	737 211	818 906	843 505	830 014	830 014	904 949	998 675	1 075 429
Other revenue		175 357	131 492	171 510	146 992	152 798	152 798	171 788	143 338	151 854
Transfers and Subsidies - Operational	1	120 949	133 792	194 456	166 184	177 496	177 496	184 953	200 916	213 137
Transfers and Subsidies - Capital	1	60 675	37 219	–	72 254	87 141	87 141	54 293	40 235	41 222
Interest		53 186	34 748	36 128	24 871	34 671	34 671	41 800	44 600	47 700
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(971 606)	(1 069 400)	(1 237 641)	(1 373 971)	(1 382 381)	(1 382 381)	(1 433 760)	(1 622 038)	(1 594 654)
Finance charges		(46 570)	(48 805)	(47 584)	(48 056)	(48 056)	(48 056)	(49 658)	(51 817)	(49 865)
Transfers and Subsidies	1	(560)	(8 710)	(12 813)	(13 057)	(14 786)	(14 786)	(16 380)	(17 143)	(17 944)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**319 091**	**210 220**	**201 057**	**104 629**	**122 804**	**122 804**	**193 672**	**93 888**	**241 871**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 289	940	3 813	–	–	–	–	–	–
Decrease (increase) in non-current receivables		7	4	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		(4 980)	(4 878)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments										
Capital assets		(211 056)	(254 800)	(192 377)	(236 020)	(212 216)	(212 216)	(209 409)	(130 325)	(164 442)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(212 740)**	**(258 734)**	**(193 544)**	**(241 000)**	**(217 196)**	**(217 196)**	**(214 389)**	**(135 305)**	**(169 422)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		54 000	54 000	50 000	50 000	50 000	50 000	50 000	60 000	60 000
Increase (decrease) in consumer deposits		–	–	–	2 000	2 000	2 000	22 000	2 000	2 000
Payments										
Repayment of borrowing		(39 725)	(46 576)	(53 957)	(50 623)	(50 623)	(50 623)	(58 245)	(50 907)	(154 740)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**14 275**	**7 424**	**(3 957)**	**1 377**	**1 377**	**1 377**	**13 755**	**11 093**	**(92 740)**
NET INCREASE/ (DECREASE) IN CASH HELD		**120 626**	**(41 091)**	**3 557**	**(134 994)**	**(93 016)**	**(93 016)**	**(6 962)**	**(30 324)**	**(20 290)**
Cash/cash equivalents at the year begin:	2	**533 188**	**653 813**	**612 723**	566 302	616 280	616 280	**523 264**	**516 302**	**485 978**
Cash/cash equivalents at the year end:	2	**653 813**	**612 723**	**616 280**	**431 308**	**523 264**	**523 264**	**516 302**	**485 978**	**465 688**

WC032 Overstrand - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available										
Cash/cash equivalents at the year end	1	653 813	612 723	616 280	431 308	523 264	523 264	516 302	485 978	465 688
Other current investments > 90 days		82 974	81 353	96 666	93 122	92 965	92 965	88 033	90 160	92 677
Investments - Property, plant and equipment	1	3 485 598	3 601 762	3 637 253	3 820 865	3 798 520	3 798 520	3 859 136	3 838 163	3 848 772
Cash and investments available:		**4 222 385**	**4 295 837**	**4 350 199**	**4 345 294**	**4 414 748**	**4 414 748**	**4 463 471**	**4 414 301**	**4 407 137**
Application of cash and investments										
Trade payables from Non-exchange transactions: Unspent con		31 133	24 030	26 309	–	–	–	–	–	–
Unspent borrowing		–	44 066	–	22 033	22 033	22 033	45 214	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	90 063	95 532	91 202	116 642	113 656	113 656	133 620	147 627	161 748
Other provisions		2 612	28 547	13 315	12 515	12 515	12 515	6 045	8 776	8 748
Long term investments committed	4	46 515	54 278	60 512	70 005	70 005	70 005	77 846	85 830	93 964
Reserves to be backed by cash/investments	5	3 227	3 227	3 228	3 223	3 223	3 223	3 229	3 229	3 229
Total Application of cash and investments:		**173 549**	**249 681**	**194 565**	**224 418**	**221 432**	**221 432**	**265 953**	**245 461**	**267 689**
Surplus(shortfall)		**4 048 835**	**4 046 156**	**4 155 634**	**4 120 877**	**4 193 316**	**4 193 316**	**4 197 518**	**4 168 840**	**4 139 448**

WC032 Overstrand - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CAPITAL EXPENDITURE										
Total New Assets	1	**188 804**	**199 520**	**119 714**	**141 955**	**151 918**	**151 918**	**140 449**	**70 684**	**98 401**
Roads Infrastructure		5 638	20 553	7 714	12 255	15 274	15 274	4 640	–	2 981
Storm water Infrastructure		7 918	14 169	4 724	1 636	1 636	1 636	12 358	4 984	–
Electrical Infrastructure		13 557	9 392	18 244	53 500	56 249	56 249	48 795	21 500	19 000
Water Supply Infrastructure		29 001	22 404	3 171	12 483	9 626	9 626	11 313	12 610	4 700
Sanitation Infrastructure		13 339	12 940	8 923	4 020	2 416	2 416	7 500	1 500	3 000
Solid Waste Infrastructure		7 311	12 254	2 972	1 470	1 250	1 250	400	–	500
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***76 763***	***91 712***	***45 748***	***85 364***	***86 451***	***86 451***	***85 007***	***40 594***	***30 181***
Community Facilities		2 084	10 999	4 140	6 701	4 463	4 463	6 213	–	–
Sport and Recreation Facilities		2 447	15 000	5 047	4 250	4 797	4 797	1 139	–	5 000
Community Assets		***4 531***	***25 999***	***9 187***	***10 951***	***9 261***	***9 261***	***7 352***	**–**	***5 000***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 749	4 581	1 410	3 017	2 295	2 295	100	–	–
Housing		85 753	49 598	49 031	38 785	42 211	42 211	41 890	30 090	63 220
Other Assets		***87 502***	***54 179***	***50 440***	***41 802***	***44 506***	***44 506***	***41 990***	***30 090***	***63 220***
Biological or Cultivated Assets		**–**	**–**	**21**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**3 345**	**5 152**	**3 240**	**1 888**	**1 962**	**1 962**	**4 000**	**–**	**–**
Furniture and Office Equipment		**246**	**802**	**2 910**	**765**	**1 065**	**1 065**	**765**	**–**	**–**
Machinery and Equipment		**533**	**486**	**1 363**	**1 185**	**1 385**	**1 385**	**1 335**	**–**	**–**
Transport Assets		**15 884**	**21 189**	**6 806**	**–**	**7 289**	**7 289**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Renewal of Existing Assets	2	**3 606**	**15 499**	**30 964**	**20 730**	**20 936**	**20 936**	**16 300**	**25 100**	**27 200**
Roads Infrastructure		8	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	915	1 000	1 058	1 058	1 058	1 500	2 000	2 000
Water Supply Infrastructure		887	11 297	29 964	19 172	19 228	19 228	14 100	22 400	20 500
Sanitation Infrastructure		2 711	3 287	–	500	650	650	700	700	700
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	4 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***3 606***	***15 499***	***30 964***	***20 730***	***20 936***	***20 936***	***16 300***	***25 100***	***27 200***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	**18 646**	**39 781**	**41 698**	**73 335**	**39 362**	**39 362**	**52 660**	**34 541**	**38 841**
Roads Infrastructure		–	181	–	–	–	–	–	–	–
Storm water Infrastructure		1 285	12 258	–	–	–	–	–	–	–
Electrical Infrastructure		7 871	120	7 173	10 831	1 600	1 600	9 231	10 000	13 000
Water Supply Infrastructure		1 863	1 873	3 586	8 315	6 935	6 935	550	500	500
Sanitation Infrastructure		32	14 286	30 939	51 581	28 219	28 219	38 887	12 337	14 100
Solid Waste Infrastructure		–	3 262	–	2 074	2 074	2 074	90	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Infrastructure		***11 051***	***31 980***	***41 698***	***72 800***	***38 828***	***38 828***	***48 758***	***22 837***	***27 600***
Community Facilities		–	830	–	334	334	334	–	–	–
Sport and Recreation Facilities		7 534	6 971	–	200	200	200	3 902	11 704	11 241
Community Assets		***7 534***	***7 801***	**–**	***534***	***534***	***534***	***3 902***	***11 704***	***11 241***
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		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**211 056**	**254 800**	**192 377**	**236 020**	**212 216**	**212 216**	**209 409**	**130 325**	**164 442**
Roads Infrastructure		5 645	20 734	7 714	12 255	15 274	15 274	4 640	–	2 981
Storm water Infrastructure		9 202	26 427	4 724	1 636	1 636	1 636	12 358	4 984	–
Electrical Infrastructure		21 428	10 427	26 417	65 389	58 907	58 907	59 526	33 500	34 000
Water Supply Infrastructure		31 752	35 574	36 721	39 970	35 789	35 789	25 963	35 510	25 700
Sanitation Infrastructure		16 081	30 513	39 862	56 101	31 285	31 285	47 087	14 537	17 800
Solid Waste Infrastructure		7 311	15 517	2 972	3 544	3 324	3 324	490	–	4 500
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***91 420***	***139 192***	***118 410***	***178 895***	***146 215***	***146 215***	***150 065***	***88 531***	***84 981***
Community Facilities		2 084	11 829	4 140	7 035	4 798	4 798	6 213	–	–
Sport and Recreation Facilities		9 981	21 971	5 047	4 450	4 997	4 997	5 041	11 704	16 241
Community Assets		***12 065***	***33 801***	***9 187***	***11 485***	***9 795***	***9 795***	***11 254***	***11 704***	***16 241***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 810	4 581	1 410	3 017	2 295	2 295	100	–	–
Housing		85 753	49 598	49 031	38 785	42 211	42 211	41 890	30 090	63 220
Other Assets		***87 563***	***54 179***	***50 440***	***41 802***	***44 506***	***44 506***	***41 990***	***30 090***	***63 220***
Biological or Cultivated Assets		**–**	**–**	**21**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**3 345**	**5 152**	**3 240**	**1 888**	**1 962**	**1 962**	**4 000**	**–**	**–**
Furniture and Office Equipment		**246**	**802**	**2 910**	**765**	**1 065**	**1 065**	**765**	**–**	**–**
Machinery and Equipment		**533**	**486**	**1 363**	**1 185**	**1 385**	**1 385**	**1 335**	**–**	**–**
Transport Assets		**15 884**	**21 189**	**6 806**	**–**	**7 289**	**7 289**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**211 056**	**254 800**	**192 377**	**236 020**	**212 216**	**212 216**	**209 409**	**130 325**	**164 442**
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 748 856	3 866 820	3 885 406	4 092 842	4 051 694	4 051 694	4 117 517	4 101 737	4 117 521
Roads Infrastructure		1 056 127	1 092 468	1 051 629	951 365	954 384	954 384	919 844	880 200	843 068
Storm water Infrastructure		214 067	234 040	250 290	240 845	240 845	240 845	244 723	241 135	232 470
Electrical Infrastructure		520 173	503 933	503 511	555 433	548 951	548 951	581 070	586 558	591 932
Water Supply Infrastructure		474 519	481 783	502 705	534 118	529 937	529 937	531 445	542 058	542 412
Sanitation Infrastructure		398 307	410 765	449 724	482 900	458 085	458 085	484 553	478 040	474 354
Solid Waste Infrastructure		24 634	40 153	40 054	49 883	49 663	49 663	46 852	43 495	44 580
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***2 687 827***	***2 763 142***	***2 797 912***	***2 814 545***	***2 781 865***	***2 781 865***	***2 808 488***	***2 771 487***	***2 728 816***
Community Assets		206 866	226 700	232 405	–	–	–	–	–	–
Heritage Assets		130 928	130 928	112 126	130 928	112 126	112 126	112 126	112 126	112 126
Investment properties		122 921	127 538	127 088	132 846	132 846	132 846	138 346	143 846	149 346
Other Assets		496 877	494 213	487 221	894 435	897 449	897 449	933 820	958 414	1 020 342
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		9 168	8 993	8 940	8 203	8 203	8 203	7 909	7 602	7 277
Computer Equipment			–	–	–	–	–	–	–	–
Furniture and Office Equipment		10 174	11 016	12 301	15 403	15 777	15 777	17 932	15 295	12 634
Machinery and Equipment		6 022	8 693	9 473	5 659	5 317	5 317	5 464	4 264	3 051
Transport Assets		78 074	95 597	97 940	90 823	98 112	98 112	93 432	88 703	83 930
Land		–	–	–	–	–	–	–	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		242	677	610	–	542	542	474	406	339
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**3 748 856**	**3 866 820**	**3 885 406**	**4 092 842**	**4 051 694**	**4 051 694**	**4 117 517**	**4 101 737**	**4 117 521**
EXPENDITURE OTHER ITEMS										
Depreciation	7	134 556	138 195	147 004	146 596	146 596	146 596	149 154	151 672	154 226
Repairs and Maintenance by Asset Class	3	**189 815**	**211 518**	**245 386**	**267 944**	**270 606**	**270 606**	**293 296**	**314 839**	**326 561**
Roads Infrastructure		65 691	67 439	64 340	72 275	59 025	59 025	75 266	79 593	84 168
Storm water Infrastructure		4 749	5 584	6 870	7 335	6 625	6 625	6 469	6 836	7 224
Electrical Infrastructure		36 812	31 045	30 721	39 232	36 865	36 865	41 404	45 107	41 533
Water Supply Infrastructure		16 161	21 046	21 088	22 142	22 089	22 089	23 527	24 847	26 242
Sanitation Infrastructure		10 072	12 980	11 710	13 044	13 465	13 465	13 718	14 494	15 314
Solid Waste Infrastructure		1 168	2 535	6 351	7 320	7 593	7 593	7 697	8 224	8 691
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		113	110	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	1	–	–	–	–	–	–	–
Infrastructure		***134 766***	***140 742***	***141 079***	***161 349***	***145 663***	***145 663***	***168 080***	***179 101***	***183 172***
Community Facilities		29 422	37 364	37 455	43 516	44 412	44 412	47 427	50 067	52 854
Sport and Recreation Facilities		4 176	7 007	12 921	14 849	13 853	13 853	14 649	18 566	19 610
Community Assets		***33 597***	***44 371***	***50 376***	***58 365***	***58 266***	***58 266***	***62 076***	***68 633***	***72 464***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 582	2 136	15 056	15 246	19 176	19 176	18 438	25 359	26 838
Housing		–	1	–	–	–	–	–	–	–
Other Assets		***1 582***	***2 137***	***15 056***	***15 246***	***19 176***	***19 176***	***18 438***	***25 359***	***26 838***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		6 009	5 672	5 915	6 994	7 755	7 755	8 331	8 737	9 174
Intangible Assets		***6 009***	***5 672***	***5 915***	***6 994***	***7 755***	***7 755***	***8 331***	***8 737***	***9 174***
Computer Equipment		**766**	**1 947**	**2 490**	**2 280**	**2 363**	**2 363**	**2 423**	**2 740**	**2 979**
Furniture and Office Equipment		**242**	**1 128**	**5 004**	**6 330**	**14 035**	**14 035**	**11 697**	**6 882**	**7 227**
Machinery and Equipment		–	–	**4 059**	**5 601**	**4 964**	**4 964**	**6 036**	**6 241**	**6 574**
Transport Assets		**12 853**	**15 521**	**21 406**	**11 779**	**18 385**	**18 385**	**16 214**	**17 145**	**18 132**
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**324 371**	**349 713**	**392 390**	**414 540**	**417 202**	**417 202**	**442 450**	**466 511**	**480 787**
Renewal and upgrading of Existing Assets as % of total capex		*10.5%*	*21.7%*	*37.8%*	*39.9%*	*28.4%*	*28.4%*	*32.9%*	*45.8%*	*40.2%*
Renewal and upgrading of Existing Assets as % of deprecn		*16.5%*	*40.0%*	*49.4%*	*64.2%*	*41.1%*	*41.1%*	*46.2%*	*39.3%*	*42.8%*
R&M as a % of PPE		*5.4%*	*5.9%*	*6.7%*	*7.0%*	*7.1%*	*7.1%*	*7.6%*	*8.2%*	*8.5%*
Renewal and upgrading and R&M as a % of PPE		*6.0%*	*7.0%*	*8.0%*	*9.0%*	*8.0%*	*8.0%*	*9.0%*	*9.0%*	*10.0%*

WC032 Overstrand - Table A10 Basic service delivery measuremen

Description	Ref	-2019	-2020	-2021	-2022-O	-2022-A	-2022-F	-2023	-2024	-2025
		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
Water:										
Piped water inside dwelling		29 946	30 111	30 990	30 412	30 412	30 412	31 324	32 264	33 232
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	3 675	3 779	3 536	3 536	3 536	3 536	4 900	4 900	4 900
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		33 621	33 890	34 526	33 948	33 948	33 948	36 224	37 164	38 132
Using public tap (< min.service level)	3	–	–	–	–	–	–	2 700	2 600	2 500
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	2 700	2 600	2 500
Total number of households	5	**33 621**	**33 890**	**34 526**	**33 948**	**33 948**	**33 948**	**38 924**	**39 764**	**40 632**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		30 060	30 420	31 394	30 724	30 724	30 724	31 646	32 595	33 573
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		3 675	3 779	3 536	3 536	3 536	3 536	4 900	4 900	4 900
Minimum Service Level and Above sub-total		33 735	34 199	34 930	34 260	34 260	34 260	36 546	37 495	38 473
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	2 700	2 700	2 700
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	2 700	2 700	2 700
Total number of households	5	**33 735**	**34 199**	**34 930**	**34 260**	**34 260**	**34 260**	**39 246**	**40 195**	**41 173**
Energy:										
Electricity (at least min.service level)		5 946	5 826	5 618	5 586	5 586	5 586	5 554	5 522	5 490
Electricity - prepaid (min.service level)		19 731	20 146	20 821	20 976	20 976	20 976	21 651	22 326	23 001
Minimum Service Level and Above sub-total		25 677	25 972	26 439	26 562	26 562	26 562	27 205	27 848	28 491
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**25 677**	**25 972**	**26 439**	**26 562**	**26 562**	**26 562**	**27 205**	**27 848**	**28 491**
Refuse:										
Removed at least once a week		33 366	33 895	34 819	34 234	34 234	34 234	35 261	36 319	37 408
Minimum Service Level and Above sub-total		33 366	33 895	34 819	34 234	34 234	34 234	35 261	36 319	37 408
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	**33 366**	**33 895**	**34 819**	**34 234**	**34 234**	**34 234**	**35 261**	**36 319**	**37 408**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		7 595	7 278	7 400	7 400	7 400	7 400	7 000	7 000	7 000
Sanitation (free minimum level service)		7 595	7 278	7 400	7 400	7 400	7 400	7 000	7 000	7 000
Electricity/other energy (50kwh per household per month)		7 595	7 278	7 400	7 300	7 300	7 300	7 000	7 000	7 000
Refuse (removed at least once a week)		7 595	7 278	7 400	7 400	7 400	7 400	7 000	7 000	7 000
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		3 062	3 065	3 239	3 214	3 214	3 214	3 432	3 638	3 856
Sanitation (free sanitation service to **indigent households**)		5 244	5 253	5 553	9 132	9 132	9 132	9 814	10 403	11 027
Electricity/other energy (50kwh per **indigent** household per month)		5 416	5 513	6 423	6 530	6 530	6 530	7 509	7 960	8 437
Refuse (removed once a week **for indigent households**)		16 906	16 929	17 901	17 933	17 933	17 933	19 152	20 301	21 519
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**30 628**	**30 760**	**33 117**	**36 808**	**36 808**	**36 808**	**39 907**	**42 302**	**44 840**
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	–	–	–
Water (kilolitres per household per month)		6	6	6	6	6	6	10	10	10
Sanitation (kilolitres per household per month)		4	4	4	4	4	4	7	7	7
Sanitation (Rand per household per month)		78	82	86	89	89	89	264	280	297
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)**		–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		–	–	–	–	–	–	–	–	–

WC032 Overstrand - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
REVENUE ITEMS:										
Property rates	6									
Total Property Rates		240 910	263 442	278 154	287 941	287 941	287 941	340 506	357 532	375 408
less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		–	–	–	–	–	–	–	–	–
Net Property Rates		**240 910**	**263 442**	**278 154**	**287 941**	**287 941**	**287 941**	**340 506**	**357 532**	**375 408**
Service charges - Electricity	6									
Total Service charges - Electricity		421 376	449 230	519 173	548 222	534 574	534 574	585 478	646 762	702 236
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)		5 416	5 513	6 423	6 530	6 530	6 530	7 509	7 960	8 437
Net Service charges - Electricity		**415 960**	**443 718**	**512 750**	**541 692**	**528 044**	**528 044**	**577 969**	**638 802**	**693 798**
Service charges - Water	6									
Total Service charges - Water		136 100	133 950	146 157	141 352	141 352	141 352	150 701	160 231	170 120
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		3 062	3 065	3 239	3 214	3 214	3 214	3 432	3 638	3 856
Net Service charges - Water		**133 037**	**130 885**	**142 917**	**138 138**	**138 138**	**138 138**	**147 269**	**156 593**	**166 263**
Service charges - Waste Water Management										
Total Service charges - Waste Water Management		86 170	92 236	98 730	100 094	100 094	100 094	114 528	121 640	128 938
less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (free sanitation service to indigent households)		5 244	5 253	5 553	9 132	9 132	9 132	9 814	10 403	11 027
Net Service charges - Waste Water Management		**80 925**	**86 983**	**93 177**	**90 962**	**90 962**	**90 962**	**104 715**	**111 237**	**117 912**
Service charges - Waste Management	6									
Total refuse removal revenue		85 161	89 044	94 852	96 782	96 782	96 782	104 582	110 864	117 514
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)		16 906	16 929	17 901	17 933	17 933	17 933	19 152	20 301	21 519
Net Service charges - Waste Management		**68 256**	**72 115**	**76 951**	**78 850**	**78 850**	**78 850**	**85 430**	**90 563**	**95 995**

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	2	245 396	266 655	279 082	314 879	311 289	311 289	331 914	346 638	365 202
Pension and UIF Contributions		39 697	42 603	45 123	52 863	53 243	53 243	55 933	58 908	62 076
Medical Aid Contributions		13 141	13 951	14 510	17 116	17 168	17 168	18 074	19 041	20 060
Overtime		28 523	30 532	35 197	29 501	30 746	30 746	33 330	35 137	37 030
Performance Bonus		19 219	19 229	20 628	23 967	24 167	24 167	25 334	26 679	28 099
Motor Vehicle Allowance		7 923	8 115	8 136	8 321	8 321	8 321	8 869	9 346	9 847
Cellphone Allowance		2 128	2 150	2 185	2 364	2 396	2 396	2 493	2 617	2 747
Housing Allowances		2 507	2 741	1 707	1 829	1 884	1 884	1 985	2 091	2 204
Other benefits and allowances		17 056	19 489	24 133	25 864	26 576	26 576	27 863	29 365	30 938
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		4 855	3 047	3 689	3 945	4 205	4 205	3 945	3 310	3 739
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		2 919	3 121	3 575	3 867	3 867	3 867	4 061	4 281	4 512
Acting and post related allowance		1 989	2 131	2 074	2 017	2 302	2 302	2 249	2 262	2 381
In kind benefits		–	–	–	–	–	–	–	–	–
sub-total	5	**380 774**	**436 214**	**452 651**	**504 478**	**505 935**	**505 935**	**537 911**	**549 447**	**577 299**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**380 774**	**436 214**	**452 651**	**504 478**	**505 935**	**505 935**	**537 911**	**549 447**	**577 299**

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation and amortisation										
Depreciation of Property, Plant & Equipment		132 293	136 136	140 727	146 196	146 196	146 196	148 860	151 366	153 901
Lease amortisation		447	431	290	400	400	400	294	307	325
Capital asset impairment		1 835	3 550	5 987	–	–	–	–	–	–
Total Depreciation and amortisation	1	**134 574**	**140 116**	**147 004**	**146 596**	**146 596**	**146 596**	**149 154**	**151 672**	**154 226**
Bulk purchases - electricity										
Electricity Bulk Purchases		278 548	298 272	351 600	384 161	371 533	371 533	429 805	484 562	533 019
Total bulk purchases	1	**278 548**	**298 272**	**351 600**	**384 161**	**371 533**	**371 533**	**429 805**	**484 562**	**533 019**
Transfers and grants										
Cash transfers and grants		560	8 710	12 813	13 057	14 786	14 786	16 380	17 143	17 944
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–
Total transfers and grants	1	**560**	**8 710**	**12 813**	**13 057**	**14 786**	**14 786**	**16 380**	**17 143**	**17 944**
Contracted services										
Outsourced Services		78 540	87 046	104 229	119 205	121 102	121 102	138 344	147 026	156 031
Consultants and Professional Services		22 691	26 274	32 365	45 868	43 987	43 987	41 939	49 061	50 595
Contractors		77 132	95 587	100 488	104 857	105 878	105 878	120 341	127 365	134 909
sub-total	1	**178 363**	**208 907**	**237 081**	**269 929**	**270 967**	**270 967**	**300 624**	**323 452**	**341 534**
Operational Costs										
Collection costs		4 449	4 569	5 363	7 041	7 041	7 041	7 367	7 809	8 521
Contributions to 'other' provisions		2 612	28 547	13 315	12 515	12 515	12 515	6 045	8 776	8 748
Audit fees		4 851	4 164	3 810	5 561	5 561	5 561	5 500	5 830	6 180
Other Operational Costs	3									
Operating Leases		105	113	96	281	299	299	283	286	289
Operational Cost		79 223	72 979	93 646	125 260	129 622	129 622	145 057	141 717	120 524
Statutory Payments other than Income Taxes		1 798	1 845	1 963	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Operational Costs	1	**93 037**	**112 218**	**118 193**	**150 658**	**155 038**	**155 038**	**164 252**	**164 418**	**144 263**

Repairs and Maintenance by Expenditure Item	8									
Employee related costs		96 517	101 119	113 771	125 413	122 867	122 867	132 398	139 548	147 083
Inventory Consumed (Project Maintenance)		18 430	19 462	22 089	25 392	24 629	24 629	25 845	29 069	25 008
Contracted Services		59 184	80 996	99 098	104 388	108 639	108 639	120 575	131 083	138 611
Other Expenditure		15 684	9 941	10 428	12 751	14 471	14 471	14 477	15 139	15 858
Total Repairs and Maintenance Expenditure	9	189 815	211 518	245 386	267 944	270 606	270 606	293 296	314 839	326 561

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Inventory Consumed										
Inventory Consumed - Water		–	–	–	9 004	9 004	9 004	9 230	9 460	9 697
Inventory Consumed - Other		16 704	13 498	14 310	15 650	17 326	17 326	15 903	16 078	16 266
Total Inventory Consumed & Other Material		**16 704**	**13 498**	**14 310**	**24 655**	**26 331**	**26 331**	**25 133**	**25 538**	**25 963**

WC032 Overstrand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	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	Total
Revenue												
Exchange Revenue												
Service charges - Electricity		–	–	–	800	577 169	–	–	–	–	–	**577 969**
Service charges - Water		–	–	–	17	–	–	–	147 252	–	–	**147 269**
Service charges - Waste Water Management		–	–	–	–	–	0	–	104 714	–	–	**104 715**
Service charges - Waste Management		–	–	–	–	–	–	–	85 430	–	–	**85 430**
Sale of Goods and Rendering of Services		–	–	401	1 012	123 088	485	0	6 686	–	–	**131 673**
Agency services		–	–	–	–	–	8 309	–	10	–	–	**8 319**
Interest		–	–	–	0	–	–	–	–	–	–	**0**
Interest earned from Receivables		–	–	–	6 400	–	–	–	0	–	–	**6 400**
Interest earned from Current and Non Current Assets		–	–	–	41 800	–	–	–	–	–	–	**41 800**
Dividends		–	–	–	–	–	–	–	–	–	–	**–**
Rent on Land		–	–	–	–	0	–	–	1 127	–	–	**1 127**
Rental from Fixed Assets		–	–	–	–	0	–	63	5 582	–	–	**5 646**
Licence and permits		–	–	–	–	–	357	–	607	–	–	**964**
Operational Revenue		151	–	555	4 750	960	800	–	1 027	–	–	**8 242**
Non-Exchange Revenue												
Property rates		–	–	–	340 506	–	–	–	–	–	–	**340 506**
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits		0	–	–	4	1 293	18 971	–	153	–	–	**20 421**
Licences or permits		–	–	–	–	–	1 943	–	–	–	–	**1 943**
Transfer and subsidies - Operational		52 546	–	–	1 550	51 691	7 410	3 565	68 191	–	–	**184 953**
Interest		–	–	–	1 300	–	–	–	–	–	–	**1 300**
Fuel Levy		–	–	–	–	–	–	–	–	–	–	**–**
Service charges		–	–	–	–	–	–	–	–	–	–	**–**
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	**–**
Other Gains		–	–	–	2 400	5 500	–	–	–	–	–	**7 900**
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contributions		**52 697**	**–**	**956**	**400 540**	**759 702**	**38 275**	**3 628**	**420 779**	**–**	**–**	**1 676 577**
Expenditure												
Employee related costs		26 328	7 419	35 223	56 351	81 462	91 561	15 661	223 906	–	–	**537 911**
Remuneration of councillors		12 514	–	–	–	–	–	–	–	–	–	**12 514**
Bulk purchases - electricity		–	–	–	–	429 805	–	–	–	–	–	**429 805**
Inventory consumed		25	59	2 487	588	13 396	9 218	385	36 342	–	–	**62 499**
Debt impairment		–	–	–	1 722	965	15 256	–	1 471	–	–	**19 414**
Depreciation and amortisation		1	18	2 091	190	28 087	1 411	141	117 213	–	–	**149 154**
Interest		–	–	–	30	15 240	–	–	34 388	–	–	**49 658**
Contracted services		187	500	8 081	7 796	159 704	13 895	1 698	108 763	–	–	**300 624**
Transfers and subsidies		1 400	–	–	14 443	–	538	–	–	–	–	**16 380**
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	**–**
Operational costs		9 003	375	21 603	26 321	91 395	5 636	1 496	8 424	–	–	**164 252**
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	**–**
Other Losses		–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure		**49 457**	**8 371**	**69 485**	**107 441**	**820 055**	**137 515**	**19 382**	**530 506**	**–**	**–**	**1 742 212**
Surplus/(Deficit)		**3 240**	**(8 371)**	**(68 530)**	**293 099**	**(60 353)**	**(99 240)**	**(15 753)**	**(109 727)**	**–**	**–**	**(65 635)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	**24 380**	–	–	**29 913**	–	–	**54 293**
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	**–**
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	–	–	–	**–**
Income Tax		**3 240**	**(8 371)**	**(68 530)**	**293 099**	**(35 973)**	**(99 240)**	**(15 753)**	**(79 814)**	**–**	**–**	**(11 342)**

References

1. Departmental columns to be based on municipal organisation structure

WC032 Overstrand - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
ASSETS										
Trade and other receivables from exchange transactions										
Electricity		29 294	28 843	32 616	43 569	43 412	43 412	53 864	57 031	60 491
Water		27 450	24 741	28 153	29 692	29 692	29 692	32 466	33 361	34 310
Waste		10 529	11 450	12 770	7 176	7 176	7 176	8 797	9 318	9 870
Waste Water		14 624	14 991	17 081	13 460	13 460	13 460	15 446	16 086	16 763
Other trade receivables from exchange transactions		27 798	29 807	35 579	29 876	29 876	29 876	17 702	17 760	17 821
Gross: Trade and other receivables from exchange transactio		**109 695**	**109 832**	**126 198**	**123 772**	**123 615**	**123 615**	**128 275**	**133 554**	**139 255**
Less: Impairment for debt		**(26 721)**	**(28 479)**	**(29 532)**	**(30 650)**	**(30 650)**	**(30 650)**	**(40 242)**	**(43 394)**	**(46 579)**
Impairment for Electricity		(9 312)	(10 235)	(10 450)	(10 046)	(10 046)	(10 046)	(10 904)	(11 771)	(12 647)
Impairment for Water		(8 907)	(8 455)	(9 087)	(6 418)	(6 418)	(6 418)	(6 758)	(7 101)	(7 448)
Impairment for Waste		(3 644)	(4 005)	(4 089)	(6 403)	(6 403)	(6 403)	(6 732)	(7 064)	(7 399)
Impairment for Waste Water		(4 453)	(5 340)	(5 452)	(6 167)	(6 167)	(6 167)	(6 969)	(7 779)	(8 598)
Impairment for other trade receivalbes from exchange transactio		(405)	(445)	(454)	(1 616)	(1 616)	(1 616)	(8 879)	(9 679)	(10 488)
Total net Trade and other receivables from Exchange Transac		**82 974**	**81 353**	**96 666**	**93 122**	**92 965**	**92 965**	**88 033**	**90 160**	**92 677**
Receivables from non-exchange transactions										
Property rates		32 702	34 475	35 166	31 449	31 449	31 449	37 567	39 355	41 232
Less: Impairment of Property rates		(10 122)	(11 125)	(11 359)	(9 138)	(9 138)	(9 138)	(10 175)	(11 222)	(12 279)
Net Property rates		**22 580**	**23 350**	**23 808**	**22 311**	**22 311**	**22 311**	**27 392**	**28 133**	**28 953**
Other receivables from non-exchange transactions		68 258	64 953	93 391	168 771	168 771	168 771	98 112	111 520	126 093
Impairment for other receivalbes from non-exchange transactio		(39 334)	(42 962)	(69 970)	(132 584)	(138 637)	(138 637)	(90 683)	(106 091)	(121 654)
Net other receivables from non-exchange transactions		**28 924**	**21 991**	**23 421**	**36 187**	**30 134**	**30 134**	**7 430**	**5 429**	**4 439**
Total net Receivables from non-exchange transactions		**51 504**	**45 341**	**47 229**	**58 498**	**52 445**	**52 445**	**34 822**	**33 562**	**33 392**
Inventory										
Water										
Opening Balance		134	**142**	**206**	**248**	**248**	**248**	204	**253**	**302**
System Input Volume		**8**	**63**	**42**	**11 396**	**11 396**	**11 396**	**11 681**	**11 973**	**12 272**
Water Treatment Works		8	63	42	(1)	(1)	(1)	(1)	(1)	(1)
Bulk Purchases		–	–	–	–	–	–	–	–	–
Natural Sources		–	–	–	11 397	11 397	11 397	11 682	11 974	12 273
Authorised Consumption	6	**–**	**–**	**–**	**(9 004)**	**(9 004)**	**(9 004)**	**(9 230)**	**(9 460)**	**(9 697)**
Billed Authorised Consumption		**–**	**–**	**–**	**(8 808)**	**(8 808)**	**(8 808)**	**(9 028)**	**(9 254)**	**(9 485)**
Billed Metered Consumption		**–**	**–**	**–**	**(8 808)**	**(8 808)**	**(8 808)**	**(9 028)**	**(9 254)**	**(9 485)**
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	(8 808)	(8 808)	(8 808)	(9 028)	(9 254)	(9 485)
Billed Unmetered Consumption		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		**–**	**–**	**–**	**(197)**	**(197)**	**(197)**	**(202)**	**(207)**	**(212)**
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	(197)	(197)	(197)	(202)	(207)	(212)
Water Losses		**–**	**–**	**–**	**(2 392)**	**(2 392)**	**(2 392)**	**(2 402)**	**(2 463)**	**(2 526)**
Apparent losses		**–**	**–**	**–**	**(2 392)**	**(2 392)**	**(2 392)**	**(2 452)**	**(2 513)**	**(2 576)**
Unauthorised Consumption		–	–	–	(2 392)	(2 392)	(2 392)	(2 452)	(2 513)	(2 576)
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Real losses		**–**	**–**	**–**	**–**	**–**	**–**	**50**	**50**	**50**
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		–	–	–	–	–	–	50	50	50
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–
Non-revenue Water		**–**	**–**	**–**	**(2 589)**	**(2 589)**	**(2 589)**	**(2 604)**	**(2 670)**	**(2 738)**
Closing Balance Water		**142**	**206**	**248**	**247**	**247**	**247**	**253**	**302**	**351**
Agricultural										
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Consumables										
Standard Rated										
Opening Balance		9 591	**8 785**	**9 374**	**7 938**	**7 938**	**7 938**	8 188	**8 284**	**8 207**
Acquisitions		15 897	14 087	13 854	15 900	17 576	17 576	16 000	16 000	16 200
Issues	7	(16 704)	(13 498)	(14 310)	(15 650)	(17 326)	(17 326)	(15 903)	(16 078)	(16 266)
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**8 785**	**9 374**	**8 918**	**8 188**	**8 188**	**8 188**	**8 284**	**8 207**	**8 141**
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		6 304	**1 295**	**3 157**	**2 517**	**2 517**	**2 517**	2 517	**2 517**	**2 517**
Acquisitions		–	–	273	–	–	–	–	–	–
Transfers		(4 812)	1 946	32 972	–	–	–	–	–	–
Sales		(197)	(84)	(34 635)	–	–	–	–	–	–
Closing Balance - Housing Stock		**1 295**	**3 157**	**1 766**	**2 517**	**2 517**	**2 517**	**2 517**	**2 517**	**2 517**
Land										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**10 222**	**12 736**	**10 932**	**10 951**	**10 951**	**10 951**	**11 054**	**11 025**	**11 008**
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		5 886 306	6 135 597	6 296 292	6 673 818	6 651 338	6 651 338	6 860 747	6 991 072	7 155 514
Leases recognised as PPE	3	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation		(2 400 708)	(2 533 835)	(2 659 039)	(2 852 954)	(2 852 818)	(2 852 818)	(3 001 611)	(3 152 909)	(3 306 742)
Total Property, plant and equipment (PPE)	2	**3 485 598**	**3 601 762**	**3 637 253**	**3 820 865**	**3 798 520**	**3 798 520**	**3 859 136**	**3 838 163**	**3 848 772**
LIABILITIES										
Current liabilities - Financial liabilities										
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		45 458	53 957	50 494	58 592	58 592	58 592	50 907	154 740	59 739
Total Current liabilities - Financial liabilities		**45 458**	**53 957**	**50 494**	**58 592**	**58 592**	**58 592**	**50 907**	**154 740**	**59 739**
Trade and other payables										
Trade and other payables from exchange transactions		71 305	75 444	78 086	173 931	168 120	168 120	100 608	111 845	123 902
Other trade payables from exchange transactions		63 513	66 031	60 693	–	–	–	81 613	87 663	93 713
Trade payables from Non-exchange transactions: Unspent cond		31 133	24 030	26 309	–	–	–	–	–	–

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–
VAT		–	–	–	–	790	790	2 111	1 859	1 605
Total Trade and other payables	2	**165 950**	**165 505**	**165 088**	**173 931**	**168 910**	**168 910**	**184 333**	**201 368**	**219 219**
Non current liabilities - Financial liabilities										
Borrowing	4	431 475	430 400	429 906	421 184	421 184	421 184	420 625	325 885	326 146
Other financial liabilities		–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		**431 475**	**430 400**	**429 906**	**421 184**	**421 184**	**421 184**	**420 625**	**325 885**	**326 146**

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Provisions										
Retirement benefits		–	–	–	–	–	–	–	–	–
List other major provision items										
Refuse landfill site rehabilitation		99 799	120 448	137 226	138 837	138 837	138 837	146 273	145 808	144 853
Other		17 882	18 831	19 799	20 827	21 087	21 087	20 827	21 584	22 647
Total Provisions		**117 681**	**139 279**	**157 026**	**159 663**	**159 923**	**159 923**	**167 099**	**167 392**	**167 500**
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit) - opening balance		3 525 888	3 664 755	3 695 603	3 685 995	3 741 933	3 741 933	3 766 661	3 794 766	3 726 463
GRAP adjustments		–	(243)	2 731	(220)	(0)	(0)	73 047	(24 747)	110 236
Restated balance		3 525 888	3 664 512	3 698 334	3 685 775	3 741 932	3 741 932	3 839 708	3 770 019	3 836 699
Surplus/(Deficit)		138 868	33 821	20 390	(11 902)	2 778	2 778	(11 342)	(25 513)	21 353
Transfers to/from Reserves		(0)	(0)	(0)	10	10	10	10	10	10
Depreciation offsets		–	–	–	–	–	–	–	–	–
Other adjustments		0	0	0	21 941	21 941	21 941	(33 610)	(18 053)	(49 084)
Accumulated Surplus/(Deficit)	1	**3 664 755**	**3 698 334**	**3 718 724**	**3 695 823**	**3 766 661**	**3 766 661**	**3 794 766**	**3 726 463**	**3 808 979**
Reserves										
Housing Development Fund		3 227	3 227	3 228	3 223	3 223	3 223	3 229	3 229	3 229
Capital replacement		–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–
Total Reserves	2	**3 227**	**3 227**	**3 228**	**3 223**	**3 223**	**3 223**	**3 229**	**3 229**	**3 229**
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 667 983**	**3 701 561**	**3 721 952**	**3 699 046**	**3 769 883**	**3 769 883**	**3 797 994**	**3 729 692**	**3 812 207**

WC032 Overstrand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The provision of democratic, accountable and ethical governance	Good Governance	1		346 166	366 679	390 897	384 994	398 420	398 420	460 614	487 005	515 935
The provision and maintenance of municipal services	Basic Service Delivery	2		804 239	847 454	936 098	1 021 099	1 022 817	1 022 817	1 072 360	1 150 093	1 224 437
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		59 673	53 573	73 510	55 744	61 777	61 777	63 749	74 946	83 298
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		119 873	87 926	115 685	121 233	128 213	128 213	134 147	105 812	115 518
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**1 329 951**	**1 355 632**	**1 516 190**	**1 583 069**	**1 611 226**	**1 611 226**	**1 730 869**	**1 817 856**	**1 939 188**

WC032 Overstrand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The provision of democratic, accountable and ethical governance	Good Governance	1		217 322	258 150	294 031	314 285	315 605	315 605	334 581	338 627	354 163
The provision and maintenance of municipal services	Basic Service Delivery	2		644 933	699 654	770 312	813 898	826 316	826 316	895 516	973 163	1 035 587
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		725	1 382	1 125	1 125	1 125	1 125			
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		142 180	161 460	200 470	203 544	213 328	213 328	224 033	239 319	251 461
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		185 923	201 164	229 861	262 119	252 075	252 075	288 083	292 261	276 624
Allocations to other priorities												
Total Expenditure			1	**1 191 084**	**1 321 810**	**1 495 800**	**1 594 971**	**1 608 448**	**1 608 448**	**1 742 212**	**1 843 369**	**1 917 834**

WC032 Overstrand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The provision of democratic, accountable and ethical governance	Good Governance	1		4 049	7 054	3 761	1 875	1 875	1 875	4 075	–	–
The provision and maintenance of municipal services	Basic Service Delivery	2		87 384	121 565	113 677	166 639	133 492	133 492	145 425	88 531	82 000
The encouragement of structured community participation in the matters of the municipality	Good Governance	3								5 000		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		27 005	47 383	14 504	12 553	13 870	13 870	7 271	11 704	16 241
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		92 618	78 798	60 435	54 953	62 979	62 979	47 638	30 090	66 201
Allocations to other priorities			3									
Total Capital Expenditure			1	**211 056**	**254 800**	**192 377**	**236 020**	**212 216**	**212 216**	**209 409**	**130 325**	**164 442**

WC032 Overstrand - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 1 - vote name										
Council and Municipal Manager										
Municipal Manager										
Submit four progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team	Number of progress reports submitted	4	4	4	3	0	3	4	4	4
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 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	76.53%	90.9%	80.89%	95%	0	95%	95%	95%	95%
Sign section 56 performance agreements with all directors by the end of July	Number of agreements signed	6	6	6	6	0	6	5	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 four progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	5	7	4	3	0	3	4	4	4
Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2023 to be completed by Sept 2023 and the current period October to December 2023 to be completed by February 2024	**Number of appraisals**	12	12	12	12	0	12	10	12	12
Draft the annual report and submit to the Auditor-General by end August	Draft Annual report submitted	1	1	1	1	0	1	1	1	1
Develop a Tourism Strategy to be approved by the Executive Mayor by 30 June 2023	Approved tourism strategy	new kpi	new kpi	new kpi	1	0	1	0	0	0
Implementation of the Business Service request portal on Collaborator by 30 March 2023	Functional Business service request porta	new kpi	new kpi	new kpi	1	0	1	0	0	0
Communication strategy approved by the Executive Mayor by 30 June 2023	Approved communication strategy	new kpi	new kpi	new kpi	1	0	1	0	0	0
Prepare the Final IDP for submission to Council by the end of May	Final IDP submitted	0	0	0	0	0	0	1	1	1
Submit the final MTREF Budget by the end of May	Final Budget submitted	0	0	0	0	0	0	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	90.64%	92.08%	91.38%	92%	0	92%	92%	92%	92%
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	71	71	70	75	0	75	75	75	75
The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	84.5%	100%	99.60%	100%	0	100%	100%	100%	100%
Review the Municipal Organisational Staff Structure by the end of June	Structure reviewed	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	7.63%	6.27%	5.73	4.6	0	4.6	4.6	4.6	4.6
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	25.06	23.56%	27.78%	16	0	16	16	16	16
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	12.33%	11.37%	11.39%	11%	0	11%	11%	11%	11%
Submit a reviewed long term financial plan to the CFO by the end of October	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	Financial statements submitted	1	1	1	1	0	1	1	1	1
Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	0	0	0	0	0	0	12	12	12
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of indgent households	7595	7278	7367	7300	0	7300	7000	7000	7000
Achieve a debt recovery rate not less than 98% (Receipts/total billed for 12 months period x 100)	**% Recovered**	97.10%	100.15%	98.98%	98%	0	98%	98%	98%	98%
Community Services										
Director: Community Services										
Director: Community Services										
100% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	98.49%	100%	100%	100%	0%	100%	100%	100%	100%

m² of roads patched and resealed according to approved Pavement Management System within available budget	m² of roads patched and resealed	104 952	105 067	94 665	110 000	0	110 000	110 000	110 000	110 000
Limit unaccounted water to less than 26% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)}	% of water unaccounted for	23%	28.3%	24.04%	25%	0%	25%	25%	25%	25%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum	77	79	83	70	0	70	56	56	56
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)**	317	341	464	328	0	328	262	262	262
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	29 946	30 111	30 990	30 412	0	30 412	31 324	32 264	33 232
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) (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	33 366	33 895	34 819	34 234	0	34 234	35 261	36 319	37 408
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)	53	52	52	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)	885	934	983	1020	0	1020	785	785	785
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	30 060	30 420	31 394	30 724	-	30 724	31 646	32 595	33 573
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	104	80	82	80	0	80	80	80	80
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	137	139	143	105	0	105	105	105	105
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	86.34%	79.61%	80.08%	80%	0%	80%	75%	75%	75%
Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	98.45%	98.83%	97.83%	98%	0%	98%	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	6.02%	7.35%	7.20%	7.0%	0.0%	7.0%	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	21 546	21 914	22 475	22 500	0	22 500	22 500	22 500	22 500
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	77.0%	100%	100%	100%	0.0%	100%	100%	100%	100%
Protection Services										

Director Protection Services										
Protection Services										
Annually arrange public awareness sessions on Protection Services by 30 June	Number of sessions held	103	103	123	110	0	110	120	120	120
Collect R25 000 000 Public Safety Income by 30 June (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	R17 347 607	R19 716 064	R15 882 633.99	R 20 000 000	0	R 20 000 000	R 25 000 000	R 25 000 000	R 25 000 000
Review Community Safety Plan in three year cycle by end of June 2025 in conjuction with the Department of Community Safety	Plan reviewed	0	0	1	0	0	0	0	1	0
Disaster and Fire Manangement										
Annually review and submit draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	1	1	1	1	0	1	1	1	1
Local Economic Development, Social Development and Tourism										
Director: LED, Social Development and Tourism										
LED, Social Development and Tourism										
Submit three progress reports on LED, Social Development and Tourism initiatives to Portfolio Committee * KPI reworded for 2022/23	Number of progress reports on LED, Social Development and Tourism initiatives submitted	4	3	3	12	0	3	3	3	3
Support 180 SMME's in terms of the SMME Development Programme by 30 June	Number of SMME's supported	160	172	134	180	0	180	180	180	180
Support 70 Emerging Contractors in terms of the Emerging Contractor Development Programme by 30 June	Number of emerging contractors supported	61	65	72	70	0	70	70	70	70
Report on projects/ initiatives in collaboration with other stakeholders for local economic development and social development (KPI reworded for 2023/24)	Number of projects / initiatives collaborated on	28	13	38	28	0	28	0	0	0
Report bi-annually on stakeholder ecosystems (collaborations) for local economic development, social development and tourism	Number of reports	new kpi	new kpi	new kpi	new kpi		new kpi	6	6	6
The number of job opportunities created through the EPWP programme and as per set targets (as per grant agreement - FTE's, translates to 1079 work opportunities)	Number of temporary jobs created	1060	1238	837	1300	0	1300	1079	1079	1079
Managers LED, Social Development and Tourism report on the hosting of at least two joint mobile Thusong outreach during the financial year to the Director Economic, Social Development and Tourism by 30 June	Report on the mobile Thusong outreach programme	no kpi set	no kpi set	1	2	0	2	2	2	2
And so on for the rest of the Votes										

WC032 Overstrand - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	14.6%	14.1%	13.4%	12.4%	12.3%	12.3%	11.9%	11.0%	16.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	16.6%	18.1%	16.8%	16.3%	16.2%	16.2%	15.5%	14.3%	20.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	60.1%	36.6%	49.5%	44.5%	73.3%	73.3%	44.2%	100.0%	100.0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	13370.1%	13335.9%	13319.7%	13070.1%	13070.1%	13070.1%	13028.5%	10094.0%	10102.1%
Liquidity										
Current Ratio	Current assets/current liabilities	2.7	2.5	2.6	1.7	2.1	2.1	2.0	1.4	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.7	2.5	2.6	1.7	2.1	2.1	2.0	1.4	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	2.5	2.2	2.3	1.5	1.9	1.9	1.7	1.2	1.4
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)		112.9%	122.0%	116.7%	117.3%	117.2%	117.2%	118.5%	122.2%	121.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.4%	8.7%	8.1%	9.3%	8.8%	8.8%	7.4%	7.3%	7.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	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))	99.6%	99.6%	98.2%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		10.9%	12.3%	12.7%	40.3%	32.1%	32.1%	19.5%	23.0%	26.6%

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	14 613 426	18 855 038	13 778 144	15 205 299	15 205 299	15 205 299	13 227 018	12 697 938	12 190 020
	Total Volume Losses (kW) non technical									
	Total Cost of Losses (Rand '000)	13 111 083	17 145 565	12 852 425	13 642 108	13 642 108	13 642 108	13 623 571	14 440 985	15 307 444
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.02%	7.35%	7.20%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)	1 836 101	2 077 312	1 768 177	1 910 467	1 910 467	1 910 467	1 662 086	1 562 361	1 468 620
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	2 428 709	2 616 008	3 062 156	2 527 077	2 527 077	2 527 077	3 245 885	3 440 638	3 647 077
	% Volume (units purchased and generated less units sold)/units purchased and generated	25.91%	28.25%	24.04%	24.50%	24.50%	24.50%	24.00%	24.00%	24.00%
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.5%	33.7%	30.7%	33.7%	33.5%	33.5%	32.1%	30.9%	30.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.4%	34.6%	31.5%	34.5%	34.3%	34.3%	32.8%	31.6%	31.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.7%	16.3%	16.7%	17.9%	17.9%	17.9%	17.5%	17.7%	17.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.3%	11.4%	11.9%	10.7%	11.0%	11.0%	10.1%	9.6%	9.2%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.9	11.4	15.8	14.2	14.2	14.2	14.0	7.0	7.5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	7.5%	7.0%	6.1%	7.1%	6.6%	6.6%	4.3%	4.0%	3.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.0	5.8	5.4	3.4	4.1	4.1	3.7	3.3	3.2

WC032 Overstrand - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Demographics												
Population		0	55 012	74 546	80 432	102	106	111	115	118	122	125
Females aged 5 - 14		0	2 770	5 837	5 228	8	8	7	7	8	8	8
Males aged 5 - 14		0	2 816	5 892	5 278	8	8	7	7	8	8	8
Females aged 15 - 34		0	5 561	11 567	13 139	17	17	18	19	19	20	20
Males aged 15 - 34		0	6 029	11 235	13 648	17	17	19	19	20	21	21
Unemployment		0	5 165	8 099	4 237	11	11	6	6	6	6	7
Monthly household income (no. of households)	1, 12											
No income		0	2 226	770	4 585	6	6	6	7	7	7	7
R1 - R1 600		0	6 149	5 307	5 326	7	7	8	8	8	8	8
R1 601 - R3 200		0	3 742	3 177	4 878	6	6	7	7	7	8	8
R3 201 - R6 400		0	3 344	3 789	4 362	5	6	6	6	7	7	7
R6 401 - R12 800		0	2 303	2 750	3 830	5	5	5	6	6	6	6
R12 801 - R25 600		0	920	1 947	2 896	4	4	4	4	4	4	5
R25 601 - R51 200		0	227	1 066	1 456	2	2	2	2	2	2	2
R52 201 - R102 400		0	77	184	486	1	1	1	1	1	1	1
R102 401 - R204 800		0	44	176	109	0	0	0	0	0	0	0
R204 801 - R409 600		0			81	0	0	0	0	0	0	0
R409 601 - R819 200		0	–	–	–	–	–	–	–	–	–	–
> R819 200		0	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	7 053	9 542	11 311	14 218	14 630	15 942	16 475	16 987	17 520	17 932
	2	0	–	–	–	–	–	–	–	–	–	–
Household/demographics (000)												
Number of people in municipal area		0	55 012	74 546	80 432	102	106	111	115	118	122	125
Number of poor people in municipal area		0										
Number of households in municipal area		0	8 904	3 080	18 340	23	24	30	31	32	33	34
Number of poor households in municipal area		0	2 226	770	4 585	7	8	8				
Definition of poor household (R per month)		0	–	–	–	-	-	-	-	-	-	-
Housing statistics	3											
Formal		0	–	–	–			24 311	25 115	25 898	26 709	27 337
Informal		0	–	–	–			5 786	5 972	6 158	6 351	6 501
Total number of households			-	-	-	-	-	30 097	31 087	32 056	33 060	33 838
Dwellings provided by municipality	4	0	–	–	–	63	314	350	250	445	339	270
Dwellings provided by province/s		0	–	–	–	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	–	–	–	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	63	314	350	250	445	339	270
Economic	6											
Inflation/inflation outlook (CPIX)						4.1%	4.5%	4.5%	4.5%	5.3%	4.9%	4.7%
Interest rate - borrowing						9.8%	10.0%	9.8%	9.5%	11.3%	11.3%	11.3%
Interest rate - investment						6.8%	4.5%	4.6%	5.0%	6.8%	6.8%	6.8%
Remuneration increases						6.5%	6.4%	3.5%	4.9%	5.4%	5.4%	5.4%
Consumption growth (electricity)						2.0%	3.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)						3.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Collection rates	7											
Property tax/service charges						97.1%	100.4%	99.4%	99.8%	100.0%	100.0%	100.0%
Rental of facilities & equipment						96.1%	97.1%	97.1%	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						98.5%	97.1%	97.1%	97.1%	97.1%	97.1%	97.1%
Revenue from agency services						100.0%	97.1%	97.1%	97.1%	97.1%	97.1%	97.1%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	29 946	30 111	30 990	30 412	30 412	30 412	31 324	32 264	33 232
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	3 675	3 779	3 536	3 536	3 536	3 536	4 900	4 900	4 900
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	33 621	33 890	34 526	33 948	33 948	33 948	36 224	37 164	38 132
	9	Using public tap (< min.service level)	–	–	–	–	–	–	2 700	2 600	2 500
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	2 700	2 600	2 500
		Total number of households	**33 621**	**33 890**	**34 526**	**33 948**	**33 948**	**33 948**	**38 924**	**39 764**	**40 632**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	30 060	30 420	31 394	30 724	30 724	30 724	31 646	32 595	33 573
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	3 675	3 779	3 536	3 536	3 536	3 536	4 900	4 900	4 900
		Minimum Service Level and Above sub-total	33 735	34 199	34 930	34 260	34 260	34 260	36 546	37 495	38 473
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	2 700	2 700	2 700
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	2 700	2 700	2 700
		Total number of households	**33 735**	**34 199**	**34 930**	**34 260**	**34 260**	**34 260**	**39 246**	**40 195**	**41 173**
		Energy:									
		Electricity (at least min.service level)	5 946	5 826	5 618	5 586	5 586	5 586	5 554	5 522	5 490
		Electricity - prepaid (min.service level)	19 731	20 146	20 821	20 976	20 976	20 976	21 651	22 326	23 001
		Minimum Service Level and Above sub-total	25 677	25 972	26 439	26 562	26 562	26 562	27 205	27 848	28 491
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**25 677**	**25 972**	**26 439**	**26 562**	**26 562**	**26 562**	**27 205**	**27 848**	**28 491**
		Refuse:									
		Removed at least once a week	33 366	33 895	34 819	34 234	34 234	34 234	35 261	36 319	37 408
		Minimum Service Level and Above sub-total	33 366	33 895	34 819	34 234	34 234	34 234	35 261	36 319	37 408
		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	**33 366**	**33 895**	**34 819**	**34 234**	**34 234**	**34 234**	**35 261**	**36 319**	**37 408**

Municipal in-house services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	29 946	30 111	30 990	30 412	30 412	30 412	31 324	32 264	33 232
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	3 675	3 779	3 536	3 536	3 536	3 536	4 900	4 900	4 900
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	33 621	33 890	34 526	33 948	33 948	33 948	36 224	37 164	38 132
	9	Using public tap (< min.service level)	–	–	–	–	–	–	2 700	2 600	2 500
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	2 700	2 600	2 500
		Total number of households	**33 621**	**33 890**	**34 526**	**33 948**	**33 948**	**33 948**	**38 924**	**39 764**	**40 632**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	30 060	30 420	31 394	30 724	30 724	30 724	31 646	32 595	33 573
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	3 675	3 779	3 536	3 536	3 536	3 536	4 900	4 900	4 900
		Minimum Service Level and Above sub-total	33 735	34 199	34 930	34 260	34 260	34 260	36 546	37 495	38 473
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	2 700	2 700	2 700
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	2 700	2 700	2 700
		Total number of households	**33 735**	**34 199**	**34 930**	**34 260**	**34 260**	**34 260**	**39 246**	**40 195**	**41 173**
		Energy:									
		Electricity (at least min.service level)	5 946	5 826	5 618	5 586	5 586	5 586	5 554	5 522	5 490
		Electricity - prepaid (min.service level)	19 731	20 146	20 821	20 976	20 976	20 976	21 651	22 326	23 001
		Minimum Service Level and Above sub-total	25 677	25 972	26 439	26 562	26 562	26 562	27 205	27 848	28 491
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**25 677**	**25 972**	**26 439**	**26 562**	**26 562**	**26 562**	**27 205**	**27 848**	**28 491**
		Refuse:									
		Removed at least once a week	33 366	33 895	34 819	34 234	34 234	34 234	35 261	36 319	37 408
		Minimum Service Level and Above sub-total	33 366	33 895	34 819	34 234	34 234	34 234	35 261	36 319	37 408
		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	**33 366**	**33 895**	**34 819**	**34 234**	**34 234**	**34 234**	**35 261**	**36 319**	**37 408**

Municipal entity services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		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	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
Names of service providers		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		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	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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)**	5 415 995	5 512 648	6 422 904	6 529 576	6 529 576	6 529 576	7 509 180	7 959 731	8 437 315
		Number of HH receiving this type of FBS	7 595	7 278	7 400	7 300	7 300	7 300	7 000	7 000	7 000
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	3 062 304	3 065 494	3 239 424	3 214 472	3 214 472	3 214 472	3 432 240	3 638 174	3 856 465
		Number of HH receiving this type of FBS	7 595	7 278	7 400	7 400	7 400	7 400	7 000	7 000	7 000
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	5 244 196	5 252 736	5 553 374	9 131 799	9 131 799	9 131 799	9 813 720	10 402 543	11 026 696
		Number of HH receiving this type of FBS	7 595	7 278	7 400	7 400	7 400	7 400	7 000	7 000	7 000
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–

Refuse Removal	Ref.	*Location of households for each type of FBS*									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	16 905 559	16 929 210	17 901 192	17 932 640	17 932 640	17 932 640	19 152 000	20 301 120	21 519 187
		Number of HH receiving this type of FBS	7 595	7 278	7 400	7 400	7 400	7 400	7 000	7 000	7 000
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Refuse Removal for informal settlements	–	–	–	–	–	–	–	–	–

WC032 Overstrand Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	1	653 813	612 723	616 280	431 308	523 264	523 264	516 302	485 978	465 688
Cash + investments at the yr end less applications - R'000	18(1)b	2	4 048 835	4 046 156	4 155 634	4 120 877	4 193 316	4 193 316	4 197 518	4 168 840	4 139 448
Cash year end/monthly employee/supplier payments	18(1)b	3	7.0	5.8	5.4	3.4	4.1	4.1	3.7	3.3	3.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	–	–	–	–	–	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	0.2%	4.7%	(3.0%)	(7.2%)	(6.0%)	5.7%	1.9%	1.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	45.7%	46.1%	44.2%	44.6%	44.5%	44.5%	43.1%	43.5%	43.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.5%	4.5%	4.8%	4.6%	5.7%	5.7%	5.0%	5.0%	4.6%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	57.7%	31.5%	49.5%	44.5%	73.3%	73.3%	44.2%	100.0%	100.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(5.9%)	0.1%	19.3%	(8.7%)	0.0%	(27.6%)	(2.8%)	(0.4%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	16.7%	11.5%	15.7%	0.0%	0.0%	11.2%	10.3%	9.5%
R&M % of Property Plant & Equipment	20(1)(vi)	13	5.4%	5.9%	6.7%	7.0%	7.1%	7.1%	7.6%	8.2%	8.5%
Asset renewal % of capital budget	20(1)(vi)	14	1.7%	6.1%	16.1%	8.8%	9.9%	9.9%	7.8%	19.3%	16.5%

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Supporting indicators											
% incr *total service charges (incl prop rates)*	18(1)a			6.2%	10.7%	3.0%	(1.2%)	0.0%	11.7%	7.9%	7.0%
% incr Property Tax	18(1)a			9.4%	5.6%	3.5%	0.0%	0.0%	18.3%	5.0%	5.0%
% incr Service charges - Water	18(1)a			6.7%	15.6%	5.6%	(2.5%)	0.0%	9.5%	10.5%	8.6%
% incr Service charges - Waste Water Management	18(1)a			(1.6%)	9.2%	(3.3%)	(0.0%)	0.0%	6.6%	6.3%	6.2%
% incr Service charges - Waste Management	18(1)a			7.5%	7.1%	(2.4%)	0.0%	0.0%	15.1%	6.2%	6.0%
#REF!	18(1)a			5.7%	6.7%	2.5%	0.0%	0.0%	8.3%	6.0%	6.0%
% incr in Sale of Goods and Rendering of Services	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		939 088	997 143	1 103 950	1 137 583	1 123 935	1 123 935	1 255 889	1 354 728	1 449 376
Service charges			939 088	997 143	1 103 950	1 137 583	1 123 935	1 123 935	1 255 889	1 354 728	1 449 376
Property rates			240 910	263 442	278 154	287 941	287 941	287 941	340 506	357 532	375 408
Service charges - electricity revenue			415 960	443 718	512 750	541 692	528 044	528 044	577 969	638 802	693 798
Service charges - water revenue			133 037	130 885	142 917	138 138	138 138	138 138	147 269	156 593	166 263
Service charges - sanitation revenue			80 925	86 983	93 177	90 962	90 962	90 962	104 715	111 237	117 912
Service charges - refuse removal			68 256	72 115	76 951	78 850	78 850	78 850	85 430	90 563	95 995
Service charges - other											
Interest			4 376	6 164	6 858	7 858	7 858	7 858	8 319	8 818	9 346
Capital expenditure excluding capital grant funding			93 564	171 310	101 011	112 318	68 222	68 222	113 226	60 000	60 000
Cash receipts from ratepayers	18(1)a		1 103 016	1 131 375	1 268 512	1 276 404	1 268 719	1 268 719	1 412 425	1 499 135	1 602 275
Ratepayer & Other revenue	18(1)a		2 415 869	2 453 195	2 872 527	2 863 070	2 852 422	2 852 422	3 274 268	3 449 840	3 652 601
Change in consumer debtors (current and non-current)			N/A	(7 788)	17 200	7 725	(6 210)	–	122 855	867	2 347
Operating and Capital Grant Revenue	18(1)a		160 532	178 114	189 881	251 100	277 079	277 079	239 246	241 151	254 359
Capital expenditure - total	20(1)(vi)		211 056	254 800	192 377	236 020	212 216	212 216	209 409	130 325	164 442
Capital expenditure - renewal	20(1)(vi)		3 606	15 499	30 964	20 730	20 936	20 936	16 300	25 100	27 200
Supporting benchmarks											
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									168 528	183 668	194 726
Provincial operating grants									17 051	17 248	18 411
Provincial capital grants									–	–	–
District Municipality grants									–	–	–
Total gazetted/advised national, provincial and district grants									239 246	241 151	254 359
Average annual collection rate (arrears inclusive)											

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
DoRA operating											
Operational Revenue:General Revenue:Equitable Share									157 935	174 790	191 658
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]									4 200	6 000	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]									3 565	–	–
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	1 688
Mitchell's Plain Urban Renewal									–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]									–	–	–
Municipal Disaster Grant [Schedule 5B]									–	–	–
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]									1 278	1 328	1 380
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									–	–	–
Integrated Urban Development Grant									–	–	–
Programme and Project Preparation Support Grant									–	–	–
									168 528	**183 668**	**194 726**
DoRA Capital											
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]									24 380	15 000	15 000
Municipal Infrastructure Grant [Schedule 5B]									24 287	25 235	26 222
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									–	–	–
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]									5 000	–	–
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									–	–	–
Municipal Emergency Housing Grant									–	–	–
Metro Informal Settlements Partnership Grant									–	–	–
Integrated Urban Development Grant									–	–	–

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Trend											
Change in consumer debtors (current and non-current)			(2 044)	(7 788)	17 200	7 725	(6 210)	–	122 855	867	2 347
Total Operating Revenue			1 288 611	1 294 494	1 473 713	1 498 153	1 509 017	1 509 017	1 676 577	1 777 621	1 897 966
Total Operating Expenditure			1 191 084	1 321 810	1 495 800	1 594 971	1 608 448	1 608 448	1 742 212	1 843 369	1 917 834
Operating Performance Surplus/(Deficit)			97 527	(27 316)	(22 087)	(96 819)	(99 431)	(99 431)	(65 635)	(65 748)	(19 869)
Cash and Cash Equivalents (30 June 2012)									–		
Revenue											
% Increase in Total Operating Revenue				0.5%	13.8%	1.7%	0.7%	0.0%	11.1%	6.0%	6.8%
% Increase in Property Rates Revenue				9.4%	5.6%	3.5%	0.0%	0.0%	72.6%	5.0%	5.0%
% Increase in Electricity Revenue				6.7%	15.6%	5.6%	(2.5%)	0.0%	9.5%	10.5%	8.6%
% Increase in Property Rates & Services Charges				6.2%	10.7%	3.0%	(1.2%)	0.0%	11.7%	7.9%	7.0%
Expenditure											
% Increase in Total Operating Expenditure				11.0%	13.2%	6.6%	0.8%	0.0%	8.3%	5.8%	4.0%
% Increase in Employee Costs				14.6%	3.8%	11.4%	0.3%	0.0%	6.3%	2.1%	5.1%
% Increase in Electricity Bulk Purchases				7.1%	17.9%	9.3%	(3.3%)	0.0%	15.7%	12.7%	10.0%
Average Cost Per Budgeted Employee Position (Remuneration)					357827.1364	1178686.981			1268658.156		
Average Cost Per Councillor (Remuneration)					0	0			0		
R&M % of PPE			5.4%	5.9%	6.7%	7.0%	7.1%	7.1%	7.6%	8.2%	8.5%
Asset Renewal and R&M as a % of PPE			6.0%	7.0%	8.0%	9.0%	8.0%	8.0%	9.0%	9.0%	10.0%
Debt Impairment % of Total Billable Revenue			4.5%	4.5%	4.8%	4.6%	5.7%	5.7%	5.0%	5.0%	4.6%
Capital Revenue											
Internally Funded & Other (R'000)			50 476	45 443	65 237	80 175	38 411	38 411	95 214	60 000	60 000
Borrowing (R'000)			–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			211 056	254 800	192 377	236 020	212 216	212 216	209 409	130 325	164 442
Internally Generated funds % of Non Grant Funding			(97.8%)	(84.4%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			536.3%	249.9%	537.7%	734.3%	711.9%	711.9%	1162.6%	0.0%	0.0%
Capital Expenditure											
Total Capital Programme (R'000)			207 327	230 881	192 377	236 020	212 216	212 216	209 409	130 325	164 442
Asset Renewal			22 252	55 281	72 662	94 065	60 298	60 298	68 960	59 641	66 041
Asset Renewal % of Total Capital Expenditure			10.7%	23.9%	37.8%	39.9%	28.4%	28.4%	32.9%	45.8%	40.2%
Cash											
Cash Receipts % of Rate Payer & Other			45.7%	46.1%	44.2%	44.6%	44.5%	44.5%	43.1%	43.5%	43.9%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating			14.6%	14.1%	13.4%	12.4%	12.3%	12.3%	11.9%	11.0%	16.1%
Borrowing Receipts % of Capital Expenditure			57.7%	31.5%	49.5%	44.5%	73.3%	73.3%	44.2%	100.0%	100.0%
Reserves											
Surplus/(Deficit)			4 048 835	4 046 156	4 155 634	4 120 877	4 193 316	4 193 316	4 197 518	4 168 840	4 139 448
Free Services											
Free Basic Services as a % of Equitable Share			28.7%	22.9%	26.7%	25.9%	25.9%	25.9%	25.3%	24.2%	23.4%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Operating Revenue			1 288 611	1 294 494	1 473 713	1 498 153	1 509 017	1 509 017	1 676 577	1 777 621	1 897 966
Total Operating Expenditure			1 191 084	1 321 810	1 495 800	1 594 971	1 608 448	1 608 448	1 742 212	1 843 369	1 917 834
Surplus/(Deficit) Budgeted Operating Statement			97 527	(27 316)	(22 087)	(96 819)	(99 431)	(99 431)	(65 635)	(65 748)	(19 869)
Surplus/(Deficit) Considering Reserves and Cash Backing			4 048 835	4 046 156	4 155 634	4 120 877	4 193 316	4 193 316	4 197 518	4 168 840	4 139 448
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✓	✓

WC032 Overstrand - Supporting Table SA11 Property rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:	1									
Date of valuation:		02/07/2015	02/07/2015	02/07/2015						
Financial year valuation used		**2016/2017**	**2016/2017**	**2016/2017**	**2016/2017**			**2022/2023**		
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			Yes		
Implementation time of new valuation roll (mths)		36	24	12	60			60		
No. of properties	5	42 895	43 170	43 655	43 655			44 259		
No. of sectional title values	5	2 210	2 577	2 752	2 752			2 918		
No. of unreasonably difficult properties s7(2)		-	-	-	-			-		
No. of supplementary valuations		2	2	1	1			1		
No. of valuation roll amendments		10	10	-	15			15		
No. of objections by rate payers		14	14	-	-			1 000		
No. of appeals by rate payers		12	12	–	-			15		
No. of successful objections	8	14	14	5	-			5		
No. of successful objections > 10%	8	1	1	-	-			-		
Supplementary valuation		3 099	1 987	2 552	2 552			2 000		
Public service infrastructure value (Rm)	5	92	77	289	306			490		
Municipality owned property value (Rm)		894	902	876	928			246		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		92	770	289	306	462	462	490	519	550
Valuation reductions-nature reserves/park (Rm)		339	359	411	436	411	411	436	462	490
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-			
Valuation reductions-R15,000 threshold (Rm)		475	476	477	505	510	510	541	573	608
Valuation reductions-public worship (Rm)		183	192	183	194	368	368	390	413	438
Valuation reductions-other (Rm)		1 107	1 103	1 103	1 169	1 169	1 306	1 384	1 468	1 556
Total valuation reductions:		**2 196**	**2 900**	**2 462**	**2 610**	**2 921**	**3 057**	**3 241**	**3 435**	**3 642**
Total value used for rating (Rm)	5	48 668	50 432	50 077	53 082	50 880	50 880	56 267	59 643	63 221
Total land value (Rm)	5	23 042	23 241	23 037	24 419	23 050	23 050	25 884	27 437	29 083
Total value of improvements (Rm)	5	28 743	28 930	29 338	31 099	29 692	29 692	32 965	34 942	37 039
Total market value (Rm)	5	51 785	52 171	52 375	53 458	52 741	52 741	56 666	60 066	63 669
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	No	No		
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	–	–
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		–	–	–	–					
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Rate revenue:										
Rate revenue budget (R '000)	6	243 999	261 559	263 562	275 384	275 384	275 384	291 907	309 421	327 986
Rate revenue expected to collect (R'000)	6	243 999	261 559	263 562	275 384	275 384	275 384	291 907	309 421	327 986
Expected cash collection rate (%)		97.1%	100.5%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	7	–	8 309	12 074	12 590	12 590	12 590	13 345	14 146	14 995
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)		–	–	–	–	–	–	–	–	–

WC032 Overstrand - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2022/23													
Valuation:													
No. of properties		1 948			35 589	1 065		351		5 306	–	–	44
No. of sectional title property values		410			2 360						–	–	3
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		1			1	1		1		1	–	–	0
Supplementary valuation (Rm)		Total 613									–	–	–
No. of valuation roll amendments		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of objections by rate-payers		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of appeals by rate-payers		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of appeals by rate-payers finalised		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of successful objections	5	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of successful objections > 10%	5	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
Estimated no. of properties not valued		Total 100									–	–	–
Years since last valuation **(select)**		7	7	7	7	7	7	7	7	7			
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5			
Method of valuation used **(select)**		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			
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
Flat rate used? (Y/N)		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			
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)								490			–	–	489 935
Valuation reductions-nature reserves/park (Rm)		436									–	–	435 690
Valuation reductions-mineral rights (Rm)											–	–	–
Valuation reductions-R15,000 threshold (Rm)					541						–	–	540 998
Valuation reductions-public worship (Rm)					390						–	–	389 874
Valuation reductions-other (Rm)	2				1 384						–	–	1 384 444
Total valuation reductions:													
Total value used for rating (Rm)	6	3 775			46 241	3 215		448		2 588	–	–	56 266 893
Total land value (Rm)	6	1 579			19 653	1 826		238		2 588	–	–	25 884 000
Total value of improvements (Rm)	6	2 603			28 669	1 453		239		–	–	–	32 964 538
Total market value (Rm)	6	4 183			46 138	3 279		478		2 588	–	–	56 665 608

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rating:													
Average rate	3	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	4	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)		–	–	–	–	–	–	–	–	–	–	–	–

WC032 Overstrand - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2023/24													
Valuation:													
No. of properties		1 532	154	2	33 939	495	221	71	859	6 372	–	–	44
No. of sectional title property values		410	30		2 360		1				–	–	3
No. of unreasonably difficult properties s7(2)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	–	–	–
No. of supplementary valuations		1	1	1	1	1	1	1	1	1	–	–	0
Supplementary valuation (Rm)		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of valuation roll amendments		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of objections by rate-payers		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of appeals by rate-payers		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of appeals by rate-payers finalised		In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of successful objections	5	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
No. of successful objections > 10%	5	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	In Process	–	–	–
Estimated no. of properties not valued		Total 100	Total 100	Total 100	Total 100	Total 100	Total 100	Total 100	Total 100	Total 100	–	–	–
Years since last valuation **(select)**		Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll	Imp New Roll			
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5			
Method of valuation used **(select)**		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			
Phasing-in properties s21 (number)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	–	–	–
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes			
Flat rate used? (Y/N)		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			
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)									519		–	–	519 331
Valuation reductions-nature reserves/park (Rm)		462									–	–	461 832
Valuation reductions-mineral rights (Rm)											–	–	–
Valuation reductions-R15,000 threshold (Rm)					474						–	–	473 685
Valuation reductions-public worship (Rm)					413						–	–	413 266
Valuation reductions-other (Rm)	2				1 105						–	–	1 105 265
Total valuation reductions:													
Total value used for rating (Rm)	6	5 766	363	2	69 013	2 234	282	424		4 925	–	–	83 010 401
Total land value (Rm)	6	1 932	125	2	25 132	1 806	186	113	12	4 925	–	–	34 233 303
Total value of improvements (Rm)	6	4 122	279	–	48 292	823	102	312	8		–	–	53 937 397
Total market value (Rm)	6	6 054	404	2	73 424	2 628	288	424	20	4 925	–	–	88 170 700

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rating:													
Average rate	3	0.007368	0.007368	0.007368	0.004210	0.001053	0.007368	0.007368	–	0.006315	–	–	
Rate revenue budget (R '000)		38 237	2 957	13	224 963	904	2 300	3 457	–	25 511	–	–	298 343
Rate revenue expected to collect (R'000)		38 237	2 957	13	224 963	904	2 300	3 457	–	25 511	–	–	298 343
Expected cash collection rate (%)	4	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)		–	–	–	–	–	–	–	–	–	–	–	–

WC032 Overstrand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates *(rate in the Rand)*	1								
Residential properties			0.0057	0.0060	-	-	0.0042	0.0045	0.0047
Residential properties - vacant land			0.0078	0.0082	-	-	0.0063	0.0067	0.0071
Formal/informal settlements					-	-	-	-	-
Small holdings					-	-	-	-	-
Farm properties - used			0.0014	0.0015	-	-	0.0011	0.0011	0.0012
Farm properties - not used					-	-	-	-	-
Industrial properties					-	-	0.0074	0.0078	0.0083
Business and commercial properties			0.0086	0.0090	-	-	0.0074	0.0078	0.0083
Communal land - residential					-	-	-	-	-
Communal land - small holdings					-	-	-	-	-
Communal land - farm property					-	-	-	-	-
Communal land - business and commercial					-	-	-	-	-
Communal land - other					-	-	0.0074	0.0078	0.0083
State-owned properties			0.0086	0.0090	-	-	0.0074	0.0078	0.0083
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	0.0074	0.0078	0.0083
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			35 000	35 000	35 000	35 000	35 000	35 000	35 000
Indigent rebate or exemption			220 000	220 000	220 000	220 000	40 - 100%	40 - 100%	40 - 100%
Pensioners/social grants rebate or exemption			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			75%	75%	75%	75%	75%	75%	75%
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			137	143	148	156	166	176	186
Service point - vacant land (Rands/month)			137	143	148	156	166	176	186
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff									
Water usage - Block 1 (c/kl)		0 - 6 kl	560	585	608	638	681	721	764
Water usage - Block 2 (c/kl)		7 - 18 kl	1 147	1 199	1 247	1 308	1 397	1 480	1 569
Water usage - Block 3 (c/kl)		19 - 30 kl	1 861	1 945	2 023	2 122	-	-	-
Water usage - Block 4 (c/kl)		19 - 45 kl	2 866	2 995	3 115	3 268	2 928	3 104	3 290
Water usage - Block 5 (c/kl)		46 - 60 kl	3 722	3 889	4 045	4 243	5 855	6 206	6 570
Water usage - Block 6 (c/kl)		> 60 kl	4 964	5 187	5 394	5 658	7 808	8 276	8 773
Other	2								

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			122	127	132	138	147	156	166
Service point - vacant land *(Rands/month)*			122	127	132	138	147	156	166
Waste water - flat rate tariff *(c/kl)*			1 370	1 432	1 489	1 556	1 669	1 769	1 875
Volumetric charge - Block 1 (c/kl)		Basic charge pumps	82	86	89	93	99	105	112
Volumetric charge - Block 2 (c/kl)		Service per pump	560	585	608	636	677	718	761
Volumetric charge - Block 3 (c/kl)			-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)			-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			335	356	408	439	505	535	567
Service point - vacant land (Rands/month)			335	356	408	439	505	535	567
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		one-part	120	128	146	157	181	192	203
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	129	137	157	168	194	205	218
Meter - IBT Block 3 (c/kwh)		351 - 600 kWh	189	201	230	247	285	302	320
Meter - IBT Block 4 (c/kwh)		> 600 kWh	232	247	283	304	350	371	393
Meter - IBT Block 5 (c/kwh)		Prepaid Meter							
Prepaid - IBT Block 1 (c/kwh)		0 - 350 kWh	119	126	145	155	179	190	201
Prepaid - IBT Block 2 (c/kwh)		351 - 600 kWh	178	189	217	233	268	284	301
Prepaid - IBT Block 3 (c/kwh)		> 600 kWh	223	237	272	292	336	356	378
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			185	194	202	213	228	242	256
80l bin - once a week									
250l bin - once a week			185	194	202	213	228	242	256

WC032 Overstrand - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates *(Rands)*									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			35 000	35 000	35 000	35 000	35 000	35 000	35 000
Indigent rebate or exemption			220 000	220 000	220 000	220 000	40 - 100%	40 - 100%	40 - 100%
Pensioners/social grants rebate or exemption			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			75%	75%	75%	75%	75%	75%	75%
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Water tariffs									
			137	143	148	156	166	176	186
			137	143	148	156	166	176	186
		0 - 6 kl	560	585	608	638	681	721	764
		7 - 18 kl	1 147	1 199	1 247	1 308	1 397	1 480	1 569
		19 - 30 kl	1 861	1 945	2 023	2 122	-	-	-
		19 - 45 kl	2 866	2 995	3 115	3 268	2 928	3 104	3 290
		46 - 60 kl	3 722	3 889	4 045	4 243	5 855	6 206	6 579
		> 60 kl	4 964	5 187	5 394	5 658	7 808	8 276	8 773
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste water tariffs									
			122	127	132	138	147	156	166
			122	127	132	138	147	156	166
			1 370	1 432	1 489	1 556	1 669	1 769	1 875
		Basic charge pumps	82	86	89	93			
		Service per pump	560	585	608	636	677	718	761
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Electricity tariffs									
Basic charge/fixed fee (Rands/month)			335	356	408	439	505	535	567
Service point - vacant land (Rands/month)			335	356	408	439	505	535	567
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		one-part	120	128	146	157	181	192	203
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	129	137	157	168	194	205	218
Meter - IBT Block 3 (c/kwh)		351 - 600 kWh	189	201	230	247	285	302	320
Meter - IBT Block 4 (c/kwh)		> 600 kWh	232	247	283	304	350	371	393
Meter - IBT Block 5 (c/kwh)		Prepaid Meter							
Prepaid - IBT Block 1 (c/kwh)		0 - 350 kWh	119	126	145	155	179	190	201
Prepaid - IBT Block 2 (c/kwh)		351 - 600 kWh	178	189	217	233	268	284	301
Prepaid - IBT Block 3 (c/kwh)		> 600 kWh	223	237	272	292	336	356	378

WC032 Overstrand - Supporting Table SA14 Household bills

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		247.14	258.27	268.67	284.70	284.70	284.70	(35.9%)	182.43	193.38	204.98
Electricity: Basic levy		335.34	356.20	408.17	438.66	438.66	438.66	15.1%	504.90	535.19	567.30
Electricity: Consumption		1 753.87	1 862.96	2 134.79	2 294.26	2 294.26	2 294.26	15.1%	2 640.68	3 036.78	3 492.29
Water: Basic levy		136.50	142.64	148.35	155.62	155.62	155.62	6.5%	165.74	175.68	186.22
Water: Consumption		400.93	419.04	436.00	457.15	457.15	457.15	22.5%	559.86	593.45	629.06
Sanitation		409.35	427.84	444.89	464.01	464.01	464.01	7.3%	497.89	527.76	559.43
Refuse removal		185.49	193.84	201.59	213.48	213.48	213.48	6.8%	228.00	241.68	256.18
Other		53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total		**3 522.16**	**3 714.33**	**4 096.00**	**4 361.42**	**4 361.42**	**4 361.42**	**10.8%**	**4 833.04**	**5 357.46**	**5 949.00**
VAT on Services		491.25	518.41	574.07	610.42	610.42	610.42	15.9%	707.30	749.25	793.73
Total large household bill:		**4 013.41**	**4 232.74**	**4 670.07**	**4 971.84**	**4 971.84**	**4 971.84**	**11.4%**	**5 540.34**	**6 106.71**	**6 742.73**
% increase/-decrease			**5.5%**	**10.3%**	**6.5%**	**–**	**–**		**11.4%**	**10.2%**	**10.4%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		171.10	178.80	186.00	197.10	197.10	197.10	(35.9%)	126.30	133.88	141.91
Electricity: Basic levy		335.34	356.20	408.17	438.66	438.66	438.66	15.1%	504.90	535.19	567.30
Electricity: Consumption		683.08	725.57	831.44	893.56	893.56	893.56	15.1%	1 028.49	1 182.76	1 360.18
Water: Basic levy		136.50	142.64	148.35	155.62	155.62	155.62	6.5%	165.74	175.68	186.22
Water: Consumption		303.75	317.47	330.17	343.78	343.78	343.78	20.3%	413.46	438.27	464.56
Sanitation		361.40	377.72	392.78	409.66	409.66	409.66	7.3%	439.48	465.85	493.80
Refuse removal		185.49	193.84	201.59	213.48	213.48	213.48	6.8%	228.00	241.68	256.18
Other		53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total		**2 230.20**	**2 345.78**	**2 552.04**	**2 705.40**	**2 705.40**	**2 705.40**	**9.4%**	**2 959.91**	**3 226.85**	**3 523.69**
VAT on Services		308.87	325.05	354.91	376.25	376.25	376.25	14.5%	430.74	456.11	482.99
Total small household bill:		**2 539.07**	**2 670.83**	**2 906.95**	**3 081.65**	**3 081.65**	**3 081.65**	**10.0%**	**3 390.65**	**3 682.96**	**4 006.68**
% increase/-decrease			**5.2%**	**8.8%**	**6.0%**	**–**	**–**		**10.0%**	**8.6%**	**8.8%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		95.06	99.33	103.34	109.50	109.50	109.50	(35.9%)	70.17	74.38	78.84
Electricity: Basic levy		335.34	356.20	408.17	438.66	438.66	438.66	15.1%	504.90	535.19	567.30
Electricity: Consumption		415.98	441.84	506.31	544.15	544.15	544.15	15.1%	626.33	718.70	761.82
Water: Basic levy		136.50	142.64	148.35	155.62	155.62	155.62	6.5%	165.74	175.68	186.22
Water: Consumption		210.70	220.22	229.02	238.42	238.42	238.42	12.0%	267.06	283.08	300.00
Sanitation		313.45	327.60	340.66	355.99	355.99	355.99	7.0%	381.06	403.92	428.16
Refuse removal		185.49	193.84	201.59	213.48	213.48	213.48	6.8%	228.00	241.68	256.18
Other		(884.44)	(935.13)	(1 016.56)	(1 154.19)	(1 154.19)	(1 154.19)	15.4%	(1 332.29)	(1 412.22)	(1 496.96)
sub-total		**808.08**	**846.54**	**920.88**	**901.63**	**901.63**	**901.63**	**1.0%**	**910.97**	**1 020.41**	**1 081.56**
VAT on Services		106.95	112.08	122.63	114.69	114.69	114.69	14.6%	131.47	139.36	147.72
Total small household bill:		**915.03**	**958.62**	**1 043.51**	**1 016.32**	**1 016.32**	**1 016.32**	**2.6%**	**1 042.44**	**1 159.77**	**1 229.28**
% increase/-decrease			**4.8%**	**8.9%**	**(2.6%)**	**–**	**–**		**2.6%**	**11.3%**	**6.0%**

WC032 Overstrand - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2019/20 Audited Outcome	2020/21 Audited Outcome	2021/22 Audited Outcome	Current Year 2022/23 Original Budget	 Adjusted Budget	 Full Year Forecast	2023/24 Medium Term Revenue & Expenditure Framework Budget Year 2023/24	 Budget Year +1 2024/25	 Budget Year +2 2025/26
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		510 243	410 241	410 251	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)		46 515	54 278	60 512	70 005	70 005	70 005	77 846	85 830	93 964
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**556 758**	**464 519**	**470 763**	**470 005**	**470 005**	**470 005**	**477 846**	**485 830**	**493 964**
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:		**556 758**	**464 519**	**470 763**	**470 005**	**470 005**	**470 005**	**477 846**	**485 830**	**493 964**

WC032 Overstrand - 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 *	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		#N/A	01/09/2025	21 873 267.32	1 300 259.93		1 500 000.00	**24 673 527.25**
LIBERTY 21196964		14 Years	Policy	Yes	Variable	Fair Value Adjustment		#N/A	01/09/2025	36 211 822.60	1 516 769.67		3 120 000.00	**40 848 592.27**
MOMENTUM 3853776		15 Years	Policy	Yes	Variable	Fair Value Adjustment		#N/A	01/07/2026	4 079 467.87	43 745.45		360 000.00	**4 483 213.32**
Deposits - Bank			Bank investments	Yes	Fixed			#N/A	30/06/2023	410 251 102.00	36 624 754.44	-1 046 875 856.44	1 000 000 000.00	**400 000 000.00**
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Municipality sub-total										**472 415 659.79**		**-1 046 875 856.44**	**1 004 980 000.00**	**470 005 332.84**
Entities														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1									**472 415 659.79**		**-1 046 875 856.44**	**1 004 980 000.00**	**470 005 332.84**

WC032 Overstrand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans		331 475	330 400	329 906	321 184	321 184	321 184	320 625	225 885	226 146
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	**431 475**	**430 400**	**429 906**	**421 184**	**421 184**	**421 184**	**420 625**	**325 885**	**326 146**
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	**431 475**	**430 400**	**429 906**	**421 184**	**421 184**	**421 184**	**420 625**	**325 885**	**326 146**

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	44 066	–	22 033	22 033	22 033	45 214	–	–
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	**–**	**44 066**	**–**	**22 033**	**22 033**	**22 033**	**45 214**	**–**	**–**
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	**–**	**44 066**	**–**	**22 033**	**22 033**	**22 033**	**45 214**	**–**	**–**

WC032 Overstrand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**110 994**	**138 372**	**127 977**	**152 183**	**153 762**	**153 762**	**167 902**	**183 668**	**194 726**
Operational Revenue:General Revenue:Equitable Share		106 697	134 322	123 897	141 896	141 896	141 896	157 935	174 790	191 658
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]		–		–	5 000	3 000	3 000	4 200	6 000	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 635	2 500	2 530	2 593	2 593	2 593	3 565	–	–
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	1 688
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]		–	–	–	1 144	1 144	1 144	652	1 328	1 380
Water Services Infrastructure Grant		–	–	–	–	3 579	3 579	–	–	–
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		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**10 691**	**10 371**	**57 967**	**71 715**	**79 365**	**79 365**	**87 519**	**78 710**	**53 329**
Capacity Building		2 898	2 575		–	–	–	–	–	–
Capacity Building and Other		380						–	–	–
Disaster and Emergency Services		–						–	–	–
Health		–						–	–	–
Housing		–						766	–	–
Infrastructure		–						–	–	–
Libraries, Archives and Museums		7 287	7 651	6 580	8 258	8 258	8 258	8 399	8 727	9 118
Library Support Grant				2 222						
Thusong Services Centres Grant					150	150	150			
Resource funding for the establish & support of K9 Unit				2 420	2 420	2 420	2 420	3 345	3 772	4 400
Municipal Electricity Masterplan Grant				1 000						
Financial Management Capacity Building Grant				400						
Community Development Workers				76	75	75	75	76	76	76
Municipal Energy Resilience Grant				650						
LG Public Employment Grant				1 300						
Maintenance & Construction of Transport Infrastructure				145	140	140	140	400	450	500
Financial Management Capability Grant						450	450			
Municipal Service Delivery & Capacity Building Grant				244		300	300			
Municipal Intervention Grant						200	200			
Resource funding for the est of Law Enforcement Reaction Unit				6 307	2 958	2 958	2 958	4 065	4 223	4 317
Emergency Municipal Load-shedding relief grant						6 700	6 700			
Human Settlements (Housing - Construction Contracts)		–		36 623	57 714	57 714	57 714	70 468	61 462	34 918
Public Transport		–		–	–	–	–	–	–	–
Road Infrastructure - Maintenance		126	145	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
District Municipality:		–	–	90	–	35	35	–	–	–
All Grants		–	–	90	–	35	35	–	–	–
Other Grant Providers:		–	66 268	–	–	400	400	–	–	–
Departmental Agencies and Accounts		–	–	–	–	400	400	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households			66 268	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**121 685**	**215 011**	**186 034**	**223 898**	**233 562**	**233 562**	**255 421**	**262 378**	**248 055**
Capital Transfers and Grants										
National Government:		**39 077**	**27 618**	**44 754**	**72 254**	**74 675**	**74 675**	**54 293**	**40 235**	**41 222**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		7 000	6 000	18 519	21 331	27 331	27 331	24 380	15 000	15 000
Municipal Infrastructure Grant [Schedule 5B]		32 010	21 618	21 053	23 484	23 484	23 484	24 913	25 235	26 222
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	27 439	23 860	23 860	5 000	–	–
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:		**1 500**	**732**	**48 419**	**38 785**	**43 285**	**43 285**	**41 890**	**30 090**	**63 220**
Capacity Building			–	–	–	–	–	–	–	–
Capacity Building and Other			732	–				–	–	–
Disaster and Emergency Services				–				–	–	–
Health				–				–	–	–
Housing				47 819	38 785	41 785	41 785	41 890	30 090	63 220
Infrastructure				–				–	–	–
Libraries, Archives and Museums				–	–	–	–	–	–	–
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT				–	–	–	–	–	–	–
Resource funding for the establish & support of K9 Unit				–	–	–	–	–	–	–
Road Infrastructure		1 500		–	–	–	–	–	–	–
Sports and Recreation		–	–	600	–	–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant		–	–	–	–	1 250	1 250	–	–	–
Municipal Intervention Grant		–	–	–	–	250	250	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	–	–	–	–	–	–	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**40 577**	**28 350**	**93 173**	**111 039**	**117 960**	**117 960**	**96 183**	**70 325**	**104 442**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**162 262**	**243 361**	**279 207**	**334 937**	**351 522**	**351 522**	**351 604**	**332 703**	**352 497**

WC032 Overstrand - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**4 297**	**14 184**	**135 524**	**10 287**	**11 866**	**11 866**	**9 967**	**8 878**	**3 068**
Operational Revenue:General Revenue:Equitable Share		–	10 134	130 444						
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]		–	–	–	5 000	3 000	3 000	4 200	6 000	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 635	2 500	2 530	2 593	2 593	2 593	3 565	–	–
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	1 688
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]		–	–	1 000	1 144	1 144	1 144	652	1 328	1 380
Water Services Infrastructure Grant		–	–	–		3 579	3 579	–	–	–
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		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**12 147**	**33 402**	**16 288**	**71 715**	**79 365**	**79 365**	**87 519**	**78 710**	**53 329**
Capacity Building		18		–	–	–	–	–	–	–
Capacity Building and Other		4 716	1 597							
Disaster and Emergency Services										
Health										
Housing			24 009					766		
Infrastructure		126	145							
Libraries, Archives and Museums		7 287	7 651	6 580	8 258	8 258	8 258	8 399	8 727	9 118
Library Support Grant				2 222						
Thusong Services Centres Grant					150	150	150			
Resource funding for the establish & support of K9 Unit				3 059	2 420	2 420	2 420	3 345	3 772	4 400
Municipal Electricity Masterplan Grant				1 000						
Financial Management Capacity Building Grant				676						
Community Development Workers				76	75	75	75	76	76	76
Municipal Energy Resilience Grant				650						
LG Public Employment Grant				1 300						
Maintenance & Construction of Transport Infrastructure				145	140	140	140	400	450	500
Financial Management Capability Grant						450	450			
Municipal Service Delivery & Capacity Building Grant				181		300	300			
Municipal Intervention Grant						200	200			
Resource funding for the est of Law Enforcement Reaction Unit				400	2 958	2 958	2 958	4 065	4 223	4 317
Emergency Municipal Load-shedding relief grant						6 700	6 700			
Human Settlements (Housing - Construction Contracts)		–	–		57 714	57 714	57 714	70 468	61 462	34 918
Public Transport		–	–				–	–	–	–
Road Infrastructure - Maintenance		–	–					–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**90**	**–**	**35**	**35**	**–**	**–**	**–**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
All Grants		–	–	90	–	35	35	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**420**	**420**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	420	420	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–			–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**16 443**	**47 586**	**151 903**	**82 002**	**91 686**	**91 686**	**97 486**	**87 588**	**56 397**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure of Transfers and Grants										
National Government:		**31 595**	**35 100**	**36 688**	**72 254**	**74 675**	**74 675**	**54 293**	**40 235**	**41 222**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		7 000	6 000	11 453	21 331	27 331	27 331	24 380	15 000	15 000
Municipal Infrastructure Grant [Schedule 5B]		24 528	29 100	20 053	23 484	23 484	23 484	24 913	25 235	26 222
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	27 439	23 860	23 860	5 000		
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:		**5 797**	**48 390**	**1 290**	**38 785**	**43 285**	**43 285**	**41 890**	**30 090**	**63 220**
Capacity Building				–	–	–	–	–	–	–
Capacity Building and Other		1 843		–	–			–	–	–
Disaster and Emergency Services				–	–			–	–	–
Health				–	–			–	–	–
Housing			46 271	–	38 785	41 785	41 785	41 890	30 090	63 220
Infrastructure			2 119	–	–			–	–	–
Libraries, Archives and Museums				–	–	–	–	–	–	–
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT		3 204		603	–	–	–	–	–	–
Resource funding for the establish & support of K9 Unit				624	–	–	–	–	–	–
Road Infrastructure		750		–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant		–	–	63	–	1 250	1 250	–	–	–
Municipal Intervention Grant		–	–	–	–	250	250	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**12 662**	**15 068**	**15 068**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	2 626	2 626	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–			
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	12 662	12 442	12 442	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**37 392**	**83 490**	**37 978**	**123 702**	**133 029**	**133 029**	**96 183**	**70 325**	**104 442**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**53 835**	**131 076**	**189 881**	**205 703**	**224 714**	**224 714**	**193 669**	**157 913**	**160 839**

WC032 Overstrand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	(6 870)	–	–	–	–	–	–
Current year receipts		(4 185)	(10 920)	(4 080)	(10 374)	(8 374)	(8 374)	167 902	183 668	194 726
Conditions met - transferred to revenue		**(4 185)**	**(10 920)**	**(10 950)**	**(10 374)**	**(8 374)**	**(8 374)**	**167 902**	**183 668**	**194 726**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(10 842)	(2 814)	(2 235)	–	–	–	–	–	–
Current year receipts		(9 865)	(11 103)	(21 344)	(14 001)	(16 980)	(16 980)	17 051	26 057	52 601
Conditions met - transferred to revenue		**(38 599)**	**(25 599)**	**(41 467)**	**(14 001)**	**(16 980)**	**(16 980)**	**17 051**	**26 057**	**52 601**
Conditions still to be met - transferred to liabilities		17 893	11 682	17 888	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	(35)	(35)			
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**(35)**	**(35)**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(187)	(187)	(187)	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**(187)**	**(187)**	**(187)**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**(42 971)**	**(36 705)**	**(52 603)**	**(24 375)**	**(25 389)**	**(25 389)**	**184 953**	**209 725**	**247 327**
Total operating transfers and grants - CTBM	2	**17 893**	**11 682**	**17 888**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	(7 482)	–	–	–	–	–	–	–
Current year receipts		(39 010)	(27 618)	(44 754)	(72 167)	(85 232)	(85 232)	54 293	40 235	41 222
Conditions met - transferred to revenue		**(39 010)**	**(35 100)**	**(44 754)**	**(72 167)**	**(85 232)**	**(85 232)**	**54 293**	**40 235**	**41 222**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(1 562)	(750)	–	–	–	–	–	–	–
Current year receipts		62	–	(600)	–	(5 400)	(5 400)	41 890	30 090	63 220
Conditions met - transferred to revenue		**(2 250)**	**(1 500)**	**(600)**	**–**	**(5 400)**	**(5 400)**	**41 890**	**30 090**	**63 220**
Conditions still to be met - transferred to liabilities		750	750	–	–	–	–	–	–	–
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		–	(19 900)	(14 738)	(12 662)	(12 442)	(12 442)	–	–	–
Current year receipts		(19 900)	–	–	–	(2 626)	(2 626)	–	–	–
Conditions met - transferred to revenue		**(19 900)**	**(19 900)**	**(14 738)**	**(12 662)**	**(15 068)**	**(15 068)**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**(61 160)**	**(56 500)**	**(60 092)**	**(84 829)**	**(105 700)**	**(105 700)**	**96 183**	**70 325**	**104 442**
Total capital transfers and grants - CTBM	2	**750**	**750**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**(104 131)**	**(93 205)**	**(112 695)**	**(109 204)**	**(131 089)**	**(131 089)**	**281 136**	**280 050**	**351 769**
TOTAL TRANSFERS AND GRANTS - CTBM		**18 643**	**12 432**	**17 888**	**–**	**–**	**–**	**–**	**–**	**–**

WC032 Overstrand - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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										
(Animal Welfare)		460	–	–						
BARK					100	100	100	108	116	124
HAWS					200	200	200	215	231	248
SAWS					100	100	100	108	116	124
KAWS		–	–	–	100	100	100	108	116	124
Total Cash Transfers To Organisations		**460**	**–**	**–**	**500**	**500**	**500**	**538**	**578**	**621**
Cash Transfers to Groups of Individuals										
Operational		100	8 710	12 813	12 557	14 286	14 286	15 843	16 565	17 323
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		**100**	**8 710**	**12 813**	**12 557**	**14 286**	**14 286**	**15 843**	**16 565**	**17 323**
TOTAL CASH TRANSFERS AND GRANTS	6	**560**	**8 710**	**12 813**	**13 057**	**14 786**	**14 786**	**16 380**	**17 143**	**17 944**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Non-Cash Transfers to other municipalities										
Operational	1	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	**560**	**8 710**	**12 813**	**13 057**	**14 786**	**14 786**	**16 380**	**17 143**	**17 944**

WC032 Overstrand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 174	10 116	10 454	11 137	11 137	11 137	11 360	11 859	12 386
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		1 108	1 102	1 085	1 199	1 199	1 199	1 154	1 154	1 154
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**11 282**	**11 219**	**11 538**	**12 335**	**12 335**	**12 335**	**12 514**	**13 014**	**13 540**
% increase	4		**(0.6%)**	**2.8%**	**6.9%**	**–**	**–**	**1.4%**	**4.0%**	**4.0%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		11 569	12 036	12 317	12 871	12 859	12 859	13 498	14 189	14 918
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		136	139	96	149	149	149	101	106	112
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	187	183	182	181	181	181	194	194	194
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**11 891**	**12 358**	**12 595**	**13 201**	**13 188**	**13 188**	**13 793**	**14 490**	**15 224**
% increase	4		**3.9%**	**1.9%**	**4.8%**	**(0.1%)**	**–**	**4.6%**	**5.0%**	**5.1%**
Other Municipal Staff										
Basic Salaries and Wages		235 816	256 751	268 839	304 025	300 733	300 733	320 654	334 706	352 659
Pension and UIF Contributions		39 697	42 603	45 123	52 863	53 243	53 243	55 940	58 909	62 078
Medical Aid Contributions		13 141	13 951	14 510	17 116	17 168	17 168	18 074	19 041	20 060
Overtime		28 523	30 532	35 197	29 501	30 746	30 746	33 331	35 138	37 031
Performance Bonus		19 083	19 090	20 532	23 818	24 018	24 018	25 233	26 573	27 987
Motor Vehicle Allowance	3	7 923	8 115	8 136	8 321	8 321	8 321	8 869	9 346	9 847
Cellphone Allowance	3	1 942	1 967	2 003	2 184	2 215	2 215	2 300	2 424	2 554
Housing Allowances	3	2 507	2 741	1 707	1 829	1 884	1 884	1 985	2 091	2 204
Other benefits and allowances	3	19 975	22 610	27 708	29 730	30 443	30 443	31 926	33 648	35 452
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		4 855	3 047	3 689	3 945	4 205	4 205	3 945	3 310	3 739
Post-retirement benefit obligations	6	(4 578)	22 448	12 613	17 946	19 771	19 771	21 862	9 771	8 464
Sub Total - Other Municipal Staff		**368 883**	**423 855**	**440 056**	**491 277**	**492 747**	**492 747**	**524 118**	**534 958**	**562 075**
% increase	4		**14.9%**	**3.8%**	**11.6%**	**0.3%**	**–**	**6.4%**	**2.1%**	**5.1%**
Total Parent Municipality		**392 057**	**447 432**	**464 190**	**516 813**	**518 271**	**518 271**	**550 425**	**562 461**	**590 839**
			14.1%	**3.7%**	**11.3%**	**0.3%**	**–**	**6.2%**	**2.2%**	**5.0%**
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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		392 057	447 432	464 190	516 813	518 271	518 271	550 425	562 461	590 839
% increase	4		14.1%	3.7%	11.3%	0.3%	–	6.2%	2.2%	5.0%
TOTAL MANAGERS AND STAFF	5,7	380 774	436 214	452 651	504 478	505 935	505 935	537 911	549 447	577 299

WC032 Overstrand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary 1.	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	783 545	–	44 400	–	–	827 945
Chief Whip		–	–	–	–	–	–	–
Executive Mayor		1	967 105	–	44 400	–	–	1 011 505
Deputy Executive Mayor		1	774 152	–	44 400	–	–	818 552
Executive Committee		–	2 901 321	–	177 600	–	–	3 078 921
Total for all other councillors		–	5 933 390	–	843 600	–	–	6 776 990
Total Councillors	8	**3**	**11 359 513**	**–**	**1 154 400**			**12 513 913**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 752 395	–	40 800	101 110	–	1 894 305
Chief Finance Officer		1	2 040 669	–	24 480	–	–	2 065 149
Management Services		1	1 944 037	–	24 480	–	–	1 968 517
Infrastructure and Planning		1	2 045 784	–	27 540	–	–	2 073 324
Protection Service		1	1 864 037	–	27 540	–	–	1 891 577
LED		1	1 899 118	–	24 480	–	–	1 923 598
List of each offical with packages >= senior manager								
Community Services		1	1 952 264	–	24 480	–	–	1 976 744
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Total Senior Managers of the Municipality	8,10	**7**	**13 498 304**	**–**	**193 800**	**101 110**		**13 793 214**
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	**10**	**24 857 817**	**–**	**1 348 200**	**101 110**		**26 307 127**

WC032 Overstrand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
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	–	27	7	–	27	7	–
Board Members of municipal entities	4			–			–			–
Municipal employees	5			–						
Municipal Manager and Senior Managers	3	7	7	–	7	7	–	7	6	–
Other Managers	7	51	51	–	52	49	–	52	47	–
Professionals		*29*	*23*	–	*30*	*22*	–	*30*	*24*	–
Finance		24	18	–	24	17	–	24	19	–
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	–	3	2	–	3	2	–
Technicians		*200*	*170*	*1*	*198*	*176*	*6*	*186*	*177*	–
Finance				–			–			
Spatial/town planning		11	10	–	11	11	5	11	10	–
Information Technology		5	4	1	6	5	1	6	5	–
Roads		10	7	–	10	10	–	10	10	–
Electricity		31	27	–	30	26	–	30	27	–
Water		21	19	–	21	18	–	21	18	–
Sanitation		2	2	–	2	2	–	2	2	–
Refuse		6	5	–	5	5	–	5	4	–
Other		114	96	–	113	99	–	101	101	–
Clerks (Clerical and administrative)		273	244	60	279	243	54	277	245	–
Service and sales workers		140	108	–	143	125	–	150	129	–
Skilled agricultural and fishery workers				–			8			
Craft and related trades				–			–			
Plant and Machine Operators		60	56	–	60	60	–	62	54	–
Elementary Occupations		426	416	122	428	406	32	424	403	–
TOTAL PERSONNEL NUMBERS	9	**1 211**	**1 082**	**183**	**1 224**	**1 095**	**100**	**1 215**	**1 092**	**–**
% increase					1.1%	1.2%	(45.4%)	(0.7%)	(0.3%)	(100.0%)
Total municipal employees headcount	6, 10	**1 186**	**1 082**		**1 199**	**1 095**		**1 200**	**1 085**	
Finance personnel headcount	8, 10	**114**	**104**		**114**	**101**		**114**	**101**	
Human Resources personnel headcount	8, 10	**18**	**17**		**22**	**17**		**20**	**17**	

WC032 Overstrand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		48 164	48 164	48 164	48 164	48 164	48 164	48 164	48 164	48 164	48 164	48 164	48 164	577 969	638 802	693 798
Service charges - Water		12 272	12 272	12 272	12 272	12 272	12 272	12 272	12 272	12 272	12 272	12 272	12 272	147 269	156 593	166 263
Service charges - Waste Water Management		8 726	8 726	8 726	8 726	8 726	8 726	8 726	8 726	8 726	8 726	8 726	8 726	104 715	111 237	117 912
Service charges - Waste Management		7 119	7 119	7 119	7 119	7 119	7 119	7 119	7 119	7 119	7 119	7 119	7 119	85 430	90 563	95 995
Sale of Goods and Rendering of Services		10 973	10 973	10 973	10 973	10 973	10 973	10 973	10 973	10 973	10 973	10 973	10 973	131 673	112 040	119 146
Agency services		693	693	693	693	693	693	693	693	693	693	693	693	8 319	8 818	9 346
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables		533	533	533	533	533	533	533	533	533	533	533	533	6 400	6 700	7 100
Interest earned from Current and Non Current Assets		3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	41 800	44 600	47 700
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		94	94	94	94	94	94	94	94	94	94	94	94	1 127	1 149	1 173
Rental from Fixed Assets		470	470	470	470	470	470	470	470	470	470	470	471	5 646	5 975	6 290
Licence and permits		80	80	80	80	80	80	80	80	80	80	80	80	964	1 016	1 071
Operational Revenue		687	687	687	687	687	687	687	687	687	687	687	687	8 242	8 556	8 867
Non-Exchange Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates		28 376	28 376	28 376	28 376	28 376	28 376	28 376	28 376	28 376	28 376	28 376	28 376	340 506	357 532	375 408
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	1 702	20 421	21 687	23 013
Licences or permits		162	162	162	162	162	162	162	162	162	162	162	162	1 943	2 060	2 184
Transfer and subsidies - Operational		15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	184 953	200 916	213 137
Interest		108	108	108	108	108	108	108	108	108	108	108	108	1 300	1 378	1 461
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	7 900	7 900	8 000	8 100
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**139 056**	**139 056**	**139 056**	**139 056**	**139 056**	**139 056**	**139 056**	**139 056**	**139 056**	**139 056**	**139 056**	**146 957**	**1 676 577**	**1 777 621**	**1 897 966**
Expenditure																
Employee related costs		44 826	44 826	44 826	44 826	44 826	44 826	44 826	44 826	44 826	44 826	44 826	44 826	537 911	549 447	577 299
Remuneration of councillors		1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	1 043	12 514	13 014	13 540
Bulk purchases - electricity		35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	35 817	429 805	484 562	533 019
Inventory consumed		5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 208	5 209	62 499	68 235	66 340
Debt Impairment		–	–	–	–	–	–	–	–	–	–	–	19 414	19 414	19 608	19 804
Depreciation and amortisation		12 429	12 429	12 429	12 429	12 429	12 429	12 429	12 429	12 429	12 429	12 429	12 431	149 154	151 672	154 226
Interest		4 138	4 138	4 138	4 138	4 138	4 138	4 138	4 138	4 138	4 138	4 138	4 138	49 658	51 817	49 865
Contracted services		25 052	25 052	25 052	25 052	25 052	25 052	25 052	25 052	25 052	25 052	25 052	25 054	300 624	323 452	341 534
Transfers and subsidies		1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	1 365	16 380	17 143	17 944
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		14 647	14 647	14 647	14 647	14 647	14 647	14 647	14 647	14 647	14 647	14 647	3 135	164 252	164 418	144 263
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses													–	–	–	–
Total Expenditure		**144 525**	**144 525**	**144 525**	**144 525**	**144 525**	**144 525**	**144 525**	**144 525**	**144 525**	**144 525**	**144 525**	**152 432**	**1 742 212**	**1 843 369**	**1 917 834**
Surplus/(Deficit)		**(5 469)**	**(5 469)**	**(5 469)**	**(5 469)**	**(5 469)**	**(5 469)**	**(5 469)**	**(5 469)**	**(5 469)**	**(5 469)**	**(5 469)**	**(5 475)**	**(65 635)**	**(65 748)**	**(19 869)**
Transfers and subsidies - capital (monetary allocations)		4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	54 293	40 235	41 222
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	–	–	–	–	(11 342)	(11 342)	(25 513)	21 353
Income Tax		**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(12 293)**	**(22 685)**	**(51 026)**	**42 706**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	(11 342)	(11 342)	(25 513)	21 353
Surplus/(Deficit) attributable to municipality		–	–	–	–	–	–	–	–	–	–	–	–	–		
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11 342)**	**(25 513)**	**21 353**

WC032 Overstrand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote																
Vote 1 - Council & Mayor's Office		4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	52 697	58 511	65 462
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		80	80	80	80	80	80	80	80	80	80	80	80	956	974	993
Vote 4 - Finance		33 378	33 378	33 378	33 378	33 378	33 378	33 378	33 378	33 378	33 378	33 378	33 378	400 540	421 055	442 968
Vote 5 - Infrastructure & Planning		65 340	65 340	65 340	65 340	65 340	65 340	65 340	65 340	65 340	65 340	65 340	65 340	784 082	824 500	885 944
Vote 6 - Protection Services		3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	38 275	40 713	43 398
Vote 7 - Economic and Social Development & Tourism		302	302	302	302	302	302	302	302	302	302	302	302	3 628	66	70
Vote 8 - Community Services		37 558	37 558	37 558	37 558	37 558	37 558	37 558	37 558	37 558	37 558	37 558	37 558	450 692	472 038	500 353
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		**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 240**	**1 730 869**	**1 817 856**	**1 939 188**
Expenditure by Vote to be appropriated																
Vote 1 - Council & Mayor's Office		4 121	4 121	4 121	4 121	4 121	4 121	4 121	4 121	4 121	4 121	4 121	4 122	49 457	37 658	37 754
Vote 2 - Municipal Manager & Internal Audit		698	698	698	698	698	698	698	698	698	698	698	698	8 371	8 768	9 186
Vote 3 - Management Services		5 790	5 790	5 790	5 790	5 790	5 790	5 790	5 790	5 790	5 790	5 790	5 791	69 485	74 131	77 829
Vote 4 - Finance		8 953	8 953	8 953	8 953	8 953	8 953	8 953	8 953	8 953	8 953	8 953	8 954	107 441	113 042	119 256
Vote 5 - Infrastructure & Planning		68 338	68 338	68 338	68 338	68 338	68 338	68 338	68 338	68 338	68 338	68 338	68 339	820 055	889 033	923 089
Vote 6 - Protection Services		11 460	11 460	11 460	11 460	11 460	11 460	11 460	11 460	11 460	11 460	11 460	11 460	137 515	145 559	152 668
Vote 7 - Economic and Social Development & Tourism		1 615	1 615	1 615	1 615	1 615	1 615	1 615	1 615	1 615	1 615	1 615	1 615	19 382	16 369	17 064
Vote 8 - Community Services		44 209	44 209	44 209	44 209	44 209	44 209	44 209	44 209	44 209	44 209	44 209	44 212	530 506	558 809	580 988
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		**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 191**	**1 742 212**	**1 843 369**	**1 917 834**
Surplus/(Deficit) before assoc.		**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11 342)**	**(25 513)**	**21 353**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	(11 342)	(11 342)	(25 513)	21 353
Surplus/(Deficit) attributable to municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11 342)**	**(25 513)**	**21 353**

WC032 Overstrand - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		**38 384**	**38 384**	**38 384**	**38 384**	**38 384**	**38 384**	**38 384**	**38 384**	**38 384**	**38 384**	**38 384**	**38 385**	**460 614**	**487 005**	**515 935**
Executive and council		4 403	4 403	4 403	4 403	4 403	4 403	4 403	4 403	4 403	4 403	4 403	4 403	52 832	58 649	65 602
Finance and administration		33 982	33 982	33 982	33 982	33 982	33 982	33 982	33 982	33 982	33 982	33 982	33 982	407 781	428 357	450 333
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**14 767**	**14 767**	**14 767**	**14 767**	**14 767**	**14 767**	**14 767**	**14 767**	**14 767**	**14 767**	**14 767**	**14 767**	**177 203**	**166 849**	**181 807**
Community and social services		732	732	732	732	732	732	732	732	732	732	732	732	8 785	9 130	9 539
Sport and recreation		1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	1 391	16 689	25 104	30 360
Public safety		3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	3 190	38 275	40 713	43 398
Housing		9 455	9 455	9 455	9 455	9 455	9 455	9 455	9 455	9 455	9 455	9 455	9 455	113 454	91 902	98 509
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**1 724**	**1 724**	**1 724**	**1 724**	**1 724**	**1 724**	**1 724**	**1 724**	**1 724**	**1 724**	**1 724**	**1 724**	**20 693**	**13 909**	**17 008**
Planning and development		1 280	1 280	1 280	1 280	1 280	1 280	1 280	1 280	1 280	1 280	1 280	1 280	15 360	13 164	13 229
Road transport		441	441	441	441	441	441	441	441	441	441	441	441	5 290	700	3 732
Environmental protection		4	4	4	4	4	4	4	4	4	4	4	4	42	45	47
Trading services		**89 363**	**89 363**	**89 363**	**89 363**	**89 363**	**89 363**	**89 363**	**89 363**	**89 363**	**89 363**	**89 363**	**89 364**	**1 072 360**	**1 150 093**	**1 224 437**
Energy sources		54 520	54 520	54 520	54 520	54 520	54 520	54 520	54 520	54 520	54 520	54 520	54 520	654 236	714 079	768 859
Water management		14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	14 160	169 924	177 202	186 067
Waste water management		11 964	11 964	11 964	11 964	11 964	11 964	11 964	11 964	11 964	11 964	11 964	11 964	143 566	147 334	150 976
Waste management		8 720	8 720	8 720	8 720	8 720	8 720	8 720	8 720	8 720	8 720	8 720	8 720	104 634	111 477	118 535
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 239**	**144 240**	**1 730 869**	**1 817 856**	**1 939 188**
Expenditure - Functional																
Governance and administration		**27 882**	**27 882**	**27 882**	**27 882**	**27 882**	**27 882**	**27 882**	**27 882**	**27 882**	**27 882**	**27 882**	**27 884**	**334 581**	**338 627**	**354 163**
Executive and council		6 700	6 700	6 700	6 700	6 700	6 700	6 700	6 700	6 700	6 700	6 700	6 700	80 395	70 297	72 191
Finance and administration		20 818	20 818	20 818	20 818	20 818	20 818	20 818	20 818	20 818	20 818	20 818	20 820	249 820	263 743	277 153
Internal audit		364	364	364	364	364	364	364	364	364	364	364	364	4 366	4 586	4 819
Community and public safety		**24 796**	**24 796**	**24 796**	**24 796**	**24 796**	**24 796**	**24 796**	**24 796**	**24 796**	**24 796**	**24 796**	**24 798**	**297 549**	**303 168**	**288 978**
Community and social services		1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	1 988	23 853	25 038	26 334
Sport and recreation		5 321	5 321	5 321	5 321	5 321	5 321	5 321	5 321	5 321	5 321	5 321	5 322	63 849	70 406	74 304
Public safety		11 019	11 019	11 019	11 019	11 019	11 019	11 019	11 019	11 019	11 019	11 019	11 020	132 228	139 628	146 420
Housing		6 468	6 468	6 468	6 468	6 468	6 468	6 468	6 468	6 468	6 468	6 468	6 468	77 620	68 096	41 919
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**17 538**	**17 538**	**17 538**	**17 538**	**17 538**	**17 538**	**17 538**	**17 538**	**17 538**	**17 538**	**17 538**	**17 539**	**210 462**	**224 165**	**234 704**
Planning and development		4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	4 709	56 507	56 025	58 748
Road transport		10 783	10 783	10 783	10 783	10 783	10 783	10 783	10 783	10 783	10 783	10 783	10 783	129 394	134 762	140 554
Environmental protection		2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	2 047	24 561	33 377	35 402
Trading services		**74 626**	**74 626**	**74 626**	**74 626**	**74 626**	**74 626**	**74 626**	**74 626**	**74 626**	**74 626**	**74 626**	**74 628**	**895 516**	**973 163**	**1 035 587**
Energy sources		43 965	43 965	43 965	43 965	43 965	43 965	43 965	43 965	43 965	43 965	43 965	43 965	527 575	586 312	631 975
Water management		12 492	12 492	12 492	12 492	12 492	12 492	12 492	12 492	12 492	12 492	12 492	12 492	149 901	155 404	162 098
Waste water management		10 180	10 180	10 180	10 180	10 180	10 180	10 180	10 180	10 180	10 180	10 180	10 181	122 166	128 306	133 494
Waste management		7 989	7 989	7 989	7 989	7 989	7 989	7 989	7 989	7 989	7 989	7 989	7 990	95 874	103 141	108 019
Other		**342**	**342**	**342**	**342**	**342**	**342**	342	342	342	342	342	342	4 104	4 247	4 403
Total Expenditure - Functional		**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 184**	**145 191**	**1 742 212**	**1 843 369**	**1 917 834**
Surplus/(Deficit) before assoc.		**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11 342)**	**(25 513)**	**21 353**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(945)**	**(951)**	**(11 342)**	**(25 513)**	**21 353**

WC032 Overstrand - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	500	1 500	800	–	700	500	500	500	–	5 000	–	–
Vote 3 - Management Services		100	–	–	305	500	250	300	–	5	100	200	455	2 215	–	–
Vote 4 - Finance		–	–	20	–	–	–	20	–	–	20	–	–	60	–	–
Vote 5 - Infrastructure & Planning		460	460	27 038	3 460	3 010	45 970	3 360	14 460	29 308	11 260	8 405	49 023	196 210	130 325	164 442
Vote 6 - Protection Services		–	–	150	–	–	–	–	–	150	–	–	–	300	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	–	–	–	23	–	–	–	–	–	23	45	–	–
Vote 8 - Community Services		–	–	184	–	–	184	–	–	184	–	–	184	735	–	–
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	**560**	**460**	**27 391**	**4 265**	**5 010**	**47 226**	**3 680**	**15 160**	**30 146**	**11 880**	**9 105**	**49 684**	**204 565**	**130 325**	**164 442**
Single-year expenditure *to be appropriated*																
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		–	–	–	–	–	300	300	300	300	300	300	–	1 800	–	–
Vote 4 - Finance		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		39	39	39	39	39	39	39	39	39	39	39	39	468	–	–
Vote 6 - Protection Services		50	50	50	50	50	50	50	50	50	50	50	50	600	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community Services		92	92	92	92	92	529	92	92	92	92	92	529	1 976	–	–
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	**181**	**181**	**181**	**181**	**181**	**918**	**481**	**481**	**481**	**481**	**481**	**618**	**4 844**	**–**	**–**
Total Capital Expenditure	2	**740**	**640**	**27 572**	**4 445**	**5 190**	**48 144**	**4 160**	**15 640**	**30 627**	**12 360**	**9 585**	**50 303**	**209 409**	**130 325**	**164 442**

WC032 Overstrand - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
Governance and administration		**100**	**–**	**20**	**805**	**2 000**	**1 350**	**620**	**1 000**	**805**	**920**	**1 000**	**455**	**9 075**	**–**	**–**
Executive and council		–	–	–	500	1 500	800	–	700	500	500	500	5	5 005	–	–
Finance and administration		100	–	20	305	500	550	620	300	305	420	500	450	4 070	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**113**	**113**	**11 920**	**113**	**113**	**12 207**	**113**	**113**	**11 920**	**113**	**113**	**12 207**	**49 161**	**41 794**	**79 461**
Community and social services		50	50	233	50	50	233	50	50	233	50	50	233	1 330	–	–
Sport and recreation		14	14	1 014	14	14	1 451	14	14	1 014	14	14	1 451	5 041	11 704	16 241
Public safety		50	50	200	50	50	50	50	50	200	50	50	50	900	–	–
Housing		–	–	10 473	–	–	10 473	–	–	10 473	–	–	10 473	41 890	30 090	63 220
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**60**	**60**	**1 220**	**60**	**160**	**1 242**	**160**	**60**	**1 320**	**60**	**105**	**1 242**	**5 748**	**–**	**2 981**
Planning and development		60	60	60	60	160	82	160	60	160	60	105	82	1 108	–	–
Road transport		–	–	1 160	–	–	1 160	–	–	1 160	–	–	1 160	4 640	–	2 981
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**467**	**467**	**14 413**	**3 467**	**2 917**	**33 345**	**3 267**	**14 467**	**16 583**	**11 267**	**8 367**	**36 398**	**145 425**	**88 531**	**82 000**
Energy sources		293	293	3 677	293	2 493	9 305	2 793	9 293	5 697	9 793	6 793	8 805	59 526	33 500	34 000
Water management		167	167	2 607	167	167	9 132	267	167	2 507	267	167	10 185	25 963	35 510	25 700
Waste water management		–	–	8 022	3 000	250	14 801	200	5 000	8 272	1 200	1 400	17 301	59 445	19 521	17 800
Waste management		8	8	108	8	8	108	8	8	108	8	8	108	490	–	4 500
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	**740**	**640**	**27 572**	**4 445**	**5 190**	**48 144**	**4 160**	**15 640**	**30 627**	**12 360**	**9 585**	**50 303**	**209 409**	**130 325**	**164 442**
Funded by:																
National Government		–	–	4 769	–	2 000	12 568	–	4 000	8 389	4 000	4 000	**14 568**	**54 293**	**40 235**	**41 222**
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	10 473	–	–	10 473	–	–	10 473	–	–	10 473	41 890	30 090	63 220
Transfers recognised - capital		**–**	**–**	**15 241**	**–**	**2 000**	**23 040**	**–**	**4 000**	**18 861**	**4 000**	**4 000**	**25 040**	**96 183**	**70 325**	**104 442**
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		167	167	11 504	3 167	617	22 637	2 967	10 167	10 054	6 967	4 067	22 737	95 214	60 000	60 000
Internally generated funds		574	474	827	1 279	2 574	2 467	1 194	1 474	1 712	1 394	1 519	2 526	18 013	–	–
Total Capital Funding		**740**	**640**	**27 572**	**4 445**	**5 190**	**48 144**	**4 160**	**15 640**	**30 627**	**12 360**	9 585	50 303	209 409	130 325	164 442

WC032 Overstrand - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source													1		
Property rates	27 974	27 974	27 974	27 974	27 974	27 974	27 974	27 974	27 974	27 974	27 974	27 974	335 688	357 122	374 992
Service charges - electricity revenue	47 826	47 826	47 826	47 826	47 826	47 826	47 826	47 826	47 826	47 826	47 826	47 827	573 917	642 336	697 438
Service charges - water revenue	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	144 495	155 699	165 314
Service charges - sanitation revenue	8 561	8 561	8 561	8 561	8 561	8 561	8 561	8 561	8 561	8 561	8 561	8 561	102 728	110 598	117 234
Service charges - refuse revenue	6 984	6 984	6 984	6 984	6 984	6 984	6 984	6 984	6 984	6 984	6 984	6 984	83 809	90 042	95 443
Rental of facilities and equipment	564	564	564	564	564	564	564	564	564	564	564	564	6 773	7 124	7 463
Interest earned - external investments	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	3 483	41 800	44 600	47 700
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	430	430	430	430	430	430	430	430	430	430	430	430	5 165	6 278	7 451
Licences and permits	242	242	242	242	242	242	242	242	242	242	242	242	2 907	3 076	3 255
Agency services	693	693	693	693	693	693	693	693	693	693	693	693	8 319	8 818	9 346
Transfers and Subsidies - Operational	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	15 413	184 953	200 916	213 137
Other revenue	12 385	12 385	12 385	12 385	12 385	12 385	12 385	12 385	12 385	12 385	12 385	12 386	148 625	118 043	124 340
Cash Receipts by Source	**136 598**	**136 598**	**136 598**	**136 598**	**136 598**	**136 598**	**136 598**	**136 598**	**136 598**	**136 598**	**136 598**	**136 599**	**1 639 178**	**1 744 651**	**1 863 113**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	4 524	54 293	40 235	41 222
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	50 000	–	–	–	–	–	–	50 000	60 000	60 000
Increase (decrease) in consumer deposits	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	1 833	22 000	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	**142 541**	**142 541**	**142 541**	**142 541**	**142 541**	**192 541**	**142 541**	**142 541**	**142 541**	**142 541**	**142 541**	**142 542**	**1 760 491**	**1 841 906**	**1 961 354**
Cash Payments by Type															
Employee related costs	(43 791)	(43 791)	(43 791)	(43 791)	(43 791)	(43 791)	(43 791)	(43 791)	(43 791)	(43 791)	(43 791)	(43 791)	(525 496)	(546 711)	(576 113)
Remuneration of councillors	(1 043)	(1 043)	(1 043)	(1 043)	(1 043)	(1 043)	(1 043)	(1 043)	(1 043)	(1 043)	(1 043)	(1 043)	(12 514)	(13 014)	(13 540)
Finance charges	(4 138)	(4 138)	(4 138)	(4 138)	(4 138)	(4 138)	(4 138)	(4 138)	(4 138)	(4 138)	(4 138)	(4 138)	(49 658)	(51 817)	(49 865)
Bulk purchases - Electricity	(35 817)	(35 817)	(35 817)	(35 817)	(35 817)	(35 817)	(35 817)	(35 817)	(35 817)	(35 817)	(35 817)	(35 817)	(429 805)	(484 562)	(533 019)
Bulk purchases - Water & Sewer												–	–		
Other materials	(5 208)	(5 208)	(5 208)	(5 208)	(5 208)	(5 208)	(5 208)	(5 208)	(5 208)	(5 208)	(5 208)	(5 209)	(62 499)	(68 235)	(66 340)
Contracted services	(25 052)	(25 052)	(25 052)	(25 052)	(25 052)	(25 052)	(25 052)	(25 052)	(25 052)	(25 052)	(25 052)	(25 054)	(300 624)	(323 452)	(341 534)
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	(1 365)	(1 365)	(1 365)	(1 365)	(1 365)	(1 365)	(1 365)	(1 365)	(1 365)	(1 365)	(1 365)	(1 365)	(16 380)	(17 143)	(17 944)
Other expenditure	(9 528)	(9 528)	(9 528)	(9 528)	(9 528)	(9 528)	(9 528)	(9 528)	(9 528)	(9 528)	(9 528)	1 984	(102 822)	(186 065)	(64 107)
Cash Payments by Type	**(125 942)**	**(125 942)**	**(125 942)**	**(125 942)**	**(125 942)**	**(125 942)**	**(125 942)**	**(125 942)**	**(125 942)**	**(125 942)**	**(125 942)**	**(114 434)**	**(1 499 799)**	**(1 690 998)**	**(1 662 463)**
Other Cash Flows/Payments by Type															
Capital assets	(740)	(640)	(27 572)	(4 445)	(5 190)	(48 144)	(4 160)	(15 640)	(30 627)	(12 360)	(9 585)	(50 303)	(209 409)	(130 325)	(164 442)
Repayment of borrowing	(2 282)	(1 138)	(1 442)	(6 553)	(1 250)	(15 689)	(2 535)	(1 206)	(1 521)	(6 900)	(1 314)	(16 415)	(58 245)	(50 907)	(154 740)
Other Cash Flows/Payments												–			
Total Cash Payments by Type	**(128 965)**	**(127 720)**	**(154 956)**	**(136 941)**	**(132 382)**	**(189 775)**	**(132 637)**	**(142 789)**	**(158 090)**	**(145 203)**	**(136 842)**	**(181 152)**	**(1 767 453)**	**(1 872 229)**	**(1 981 645)**
NET INCREASE/(DECREASE) IN CASH HELD	**13 576**	**14 821**	**(12 415)**	**5 600**	**10 158**	**2 765**	**9 904**	**(248)**	**(15 549)**	**(2 662)**	**5 699**	**(38 610)**	**(6 962)**	**(30 324)**	**(20 290)**
Cash/cash equivalents at the month/year begin:	523 264	536 839	551 660	539 245	544 845	555 003	557 768	567 672	567 424	551 875	549 213	554 912	523 264	516 302	485 978
Cash/cash equivalents at the month/year end:	536 839	551 660	539 245	544 845	555 003	557 768	567 672	567 424	551 875	549 213	554 912	516 302	516 302	485 978	465 688

WC032 Overstrand - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and subsidies		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Community wealth/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		–	–	–	–	–	–	–	–	–

WC032 Overstrand - 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	1 468 477
Outsourcing of sub function operation of landfil site	Yrs	13	Outsourcing of sub function operation of landfil site	30 November 2032	103 240
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					

WC032 Overstrand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	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.		198 699	78 609	84 111	89 999	96 298	102 076	108 200	114 692	121 574	128 868	136 601	144 797	1 404 525
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		14 663	6 400	7 040	7 392	7 762	8 150	8 557	8 985	9 434	9 906	10 401	4 551	103 240
Contract 3 SC1933/2018: PROVISION FOR BANKING SERVICES		4 274	1 582	1 675	–	–	–	–	–	–	–	–	–	7 531
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		217 636	86 591	92 826	97 391	104 060	110 226	116 758	123 677	131 008	138 774	147 002	149 347	1 515 296
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		**217 636**	**86 591**	**92 826**	**97 391**	**104 060**	**110 226**	**116 758**	**123 677**	**131 008**	**138 774**	**147 002**	**149 347**	1 515 296

WC032 Overstrand - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**76 763**	**91 712**	**45 748**	**85 364**	**86 451**	**86 451**	**85 007**	**40 594**	**30 181**
Roads Infrastructure		5 638	20 553	7 714	12 255	15 274	15 274	4 640	–	2 981
Roads		5 638	20 553	7 714	12 255	15 274	15 274	4 640	–	2 981
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		7 918	14 169	4 724	1 636	1 636	1 636	12 358	4 984	–
Drainage Collection			557	–	–	–	–	–	–	–
Storm water Conveyance		7 918	13 612	4 724	1 636	1 636	1 636	12 358	4 984	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		13 557	9 392	18 244	53 500	56 249	56 249	48 795	21 500	19 000
Power Plants			–	–	–	–	–	–	–	–
HV Substations			–	–	–	–	–	–	–	–
HV Switching Station			–	–	–	–	–	–	–	–
HV Transmission Conductors			–	–	–	–	–	–	–	–
MV Substations		4 869	693	16 453	37 500	35 749	35 749	21 415	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		8 688	8 699	1 791	16 000	20 500	20 500	27 380	21 500	19 000
LV Networks			–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–
Water Supply Infrastructure		29 001	22 404	3 171	12 483	9 626	9 626	11 313	12 610	4 700
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		4 356	3 808	2 180	4 803	4 803	4 803	7 000	2 100	4 700
Reservoirs		14 717	15 728	–	–	–	–	360	–	–
Pump Stations		–	–	–	7 000	4 645	4 645	–	–	–
Water Treatment Works			–	–	–	–	–	3 000	8 500	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		9 928	2 868	991	680	178	178	953	2 010	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		13 339	12 940	8 923	4 020	2 416	2 416	7 500	1 500	3 000
Pump Station		169	–	–	–	–	–	–	–	–
Reticulation		9 864	12 940	8 923	4 020	2 416	2 416	–	–	–
Waste Water Treatment Works		3 306	–	–	–	–	–	7 500	1 500	3 000
Outfall Sewers			–	–	–	–	–	–	–	–
Toilet Facilities			–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		7 311	12 254	2 972	1 470	1 250	1 250	400	–	500
Landfill Sites		7 311	–	–	–	–	–	–	–	–
Waste Transfer Stations			–	2 972	1 250	1 250	1 250	400	–	500
Waste Processing Facilities			12 254	–	220	–	–	–	–	–
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		**4 531**	**25 999**	**9 187**	**10 951**	**9 261**	**9 261**	**7 352**	**–**	**5 000**
Community Facilities		2 084	10 999	4 140	6 701	4 463	4 463	6 213	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Halls		–	4 759	1 564	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		578	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		44	–	1 046	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	295	–	4 374	1 370	1 370	–	–	–
Cemeteries/Crematoria		207	1 232	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		139	49	–	87	87	87	–	–	–
Public Open Space		1 073	3 902	206	1 050	1 816	1 816	5 618	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		44	140	918	1 190	1 190	1 190	595	–	–
Markets			–	–	–	–	–	–	–	–
Stalls			278	–	–	–	–	–	–	–
Abattoirs			–	–	–	–	–	–	–	–
Airports			–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals			345	406	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		2 447	15 000	5 047	4 250	4 797	4 797	1 139	–	5 000
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		2 447	15 000	5 047	4 250	4 797	4 797	1 139	–	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		**87 502**	**54 179**	**50 440**	**41 802**	**44 506**	**44 506**	**41 990**	**30 090**	**63 220**
Operational Buildings		1 749	4 581	1 410	3 017	2 295	2 295	100	–	–
Municipal Offices		1 749	4 581	1 410	3 017	2 295	2 295	100	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		85 753	49 598	49 031	38 785	42 211	42 211	41 890	30 090	63 220
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		85 753	49 598	49 031	38 785	42 211	42 211	41 890	30 090	63 220
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	21	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	21	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Computer Equipment		3 345	5 152	3 240	1 888	1 962	1 962	4 000	–	–
Computer Equipment		3 345	5 152	3 240	1 888	1 962	1 962	4 000	–	–
Furniture and Office Equipment		246	802	2 910	765	1 065	1 065	765	–	–
Furniture and Office Equipment		246	802	2 910	765	1 065	1 065	765	–	–
Machinery and Equipment		533	486	1 363	1 185	1 385	1 385	1 335	–	–
Machinery and Equipment		533	486	1 363	1 185	1 385	1 385	1 335	–	–
Transport Assets		15 884	21 189	6 806	–	7 289	7 289	–	–	–
Transport Assets		15 884	21 189	6 806	–	7 289	7 289	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**188 804**	**199 520**	**119 714**	**141 955**	**151 918**	**151 918**	**140 449**	**70 684**	**98 401**

WC032 Overstrand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**3 606**	**15 499**	**30 964**	**20 730**	**20 936**	**20 936**	**16 300**	**25 100**	**27 200**
Roads Infrastructure		8	–	–	–	–	–	–	–	–
Roads		8	–	–						
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	915	1 000	1 058	1 058	1 058	1 500	2 000	2 000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	915	1 000	1 058	1 058	1 058	1 500	2 000	2 000
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		887	11 297	29 964	19 172	19 228	19 228	14 100	22 400	20 500
Dams and Weirs			–	–	–	–	–	–	–	–
Boreholes			–	–	–	–	–	–	–	–
Reservoirs			–	–	–	–	–	–	–	–
Pump Stations			1 327	–	500	1 274	1 274	500	500	500
Water Treatment Works			–	9 309	–	–	–	–	–	–
Bulk Mains			–	–	–	–	–	–	–	–
Distribution		887	9 970	20 655	18 672	17 954	17 954	13 600	21 900	20 000
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		2 711	3 287	–	500	650	650	700	700	700
Pump Station		2 711	–	–	500	650	650	700	700	700
Reticulation			–	–	–	–	–	–	–	–
Waste Water Treatment Works			–	–	–	–	–	–	–	–
Outfall Sewers			3 287	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	4 000
Landfill Sites		–	–	–	–	–	–	–	–	4 000
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**3 606**	**15 499**	**30 964**	**20 730**	**20 936**	**20 936**	**16 300**	**25 100**	**27 200**
Renewal of Existing Assets as % of total capex		*19.3%*	*6.1%*	*16.1%*	*8.8%*	*9.9%*	*9.9%*	*7.8%*	*19.3%*	*16.5%*
Renewal of Existing Assets as % of deprecn"		*2.7%*	*11.2%*	*21.1%*	*14.1%*	*14.3%*	*14.3%*	*10.9%*	*16.5%*	*17.6%*

WC032 Overstrand - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**134 766**	**140 742**	**141 079**	**161 349**	**145 663**	**145 663**	**168 080**	**179 101**	**183 172**
Roads Infrastructure		65 691	67 439	64 340	72 275	59 025	59 025	75 266	79 593	84 168
Roads		61 812	64 190	64 340	72 275	59 025	59 025	75 266	79 593	84 168
Road Structures		3 879	3 249	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		4 749	5 584	6 870	7 335	6 625	6 625	6 469	6 836	7 224
Drainage Collection		2 558	2 515	–	–	–	–	–	–	–
Storm water Conveyance		2 192	3 069	6 870	7 335	6 625	6 625	6 469	6 836	7 224
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		36 812	31 045	30 721	39 232	36 865	36 865	41 404	45 107	41 533
Power Plants		383	436	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	25	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		33 018	28 149	–	–	–	–	–	–	–
LV Networks		3 411	2 435	30 721	39 232	36 865	36 865	41 404	45 107	41 533
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		16 161	21 046	21 088	22 142	22 089	22 089	23 527	24 847	26 242
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	272	297	297	297	312	329	347
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		16 161	21 046	18 916	19 083	19 141	19 141	20 317	21 456	22 660
Distribution Points		–	–	1 900	2 761	2 650	2 650	2 898	3 062	3 236
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		10 072	12 980	11 710	13 044	13 465	13 465	13 718	14 494	15 314
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		800	–	6 507	7 386	7 691	7 691	7 815	8 237	8 682
Waste Water Treatment Works		9 134	12 980	5 203	5 658	5 774	5 774	5 903	6 257	6 633
Outfall Sewers		138	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		1 168	2 535	6 351	7 320	7 593	7 593	7 697	8 224	8 691
Landfill Sites		36	61	–	–	–	–	–	–	–
Waste Transfer Stations		11	1 186	–	–	–	–	–	–	–
Waste Processing Facilities		152	272	1 574	2 397	2 397	2 397	2 517	2 759	2 925
Waste Drop-off Points		929	1 009	4 777	4 924	5 196	5 196	5 180	5 465	5 766
Waste Separation Facilities		39	7	–	–	–	–	–	–	–
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	110	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		113	110	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	1	–	–	–	–	–	–	–
Data Centres		–	1	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**33 597**	**44 371**	**50 376**	**58 365**	**58 266**	**58 266**	**62 076**	**68 633**	**72 464**
Community Facilities		29 422	37 364	37 455	43 516	44 412	44 412	47 427	50 067	52 854

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Halls		3 502	5 332	4 464	6 029	6 296	6 296	7 463	7 882	8 324
Centres		–	67	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		344	440	–	–	–	–	–	–	–
Testing Stations		–	54	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		93	121	–	–	1 529	1 529	1 785	1 892	2 006
Cemeteries/Crematoria		693	967	1 037	1 112	880	880	948	1 001	1 057
Police		209	358	–	–	–	–	–	–	–
Parks		20 368	25 542	27 586	31 703	30 780	30 780	32 063	33 831	35 698
Public Open Space		4 213	4 304	3 886	3 684	3 940	3 940	4 187	4 425	4 677
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	178	482	988	988	988	982	1 036	1 093
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		4 176	7 007	12 921	14 849	13 853	13 853	14 649	18 566	19 610
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		4 176	7 007	12 921	14 849	13 853	13 853	14 649	18 566	19 610
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**1 582**	**2 137**	**15 056**	**15 246**	**19 176**	**19 176**	**18 438**	**25 359**	**26 838**
Operational Buildings		1 582	2 136	15 056	15 246	19 176	19 176	18 438	25 359	26 838
Municipal Offices		1 539	2 086	15 048	15 208	18 548	18 548	18 400	25 321	26 800
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		28	35	–	–	590	590	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		15	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	16	8	38	38	38	38	38	38
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	1	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	1	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		6 009	5 672	5 915	6 994	7 755	7 755	8 331	8 737	9 174
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		6 009	5 672	5 915	6 994	7 755	7 755	8 331	8 737	9 174
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		6 009	5 672	5 915	6 994	7 755	7 755	8 331	8 737	9 174
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Computer Equipment		766	1 947	2 490	2 280	2 363	2 363	2 423	2 740	2 979
Computer Equipment		766	1 947	2 490	2 280	2 363	2 363	2 423	2 740	2 979
Furniture and Office Equipment		242	1 128	5 004	6 330	14 035	14 035	11 697	6 882	7 227
Furniture and Office Equipment		242	1 128	5 004	6 330	14 035	14 035	11 697	6 882	7 227
Machinery and Equipment		–	–	4 059	5 601	4 964	4 964	6 036	6 241	6 574
Machinery and Equipment		–	–	4 059	5 601	4 964	4 964	6 036	6 241	6 574
Transport Assets		12 853	15 521	21 406	11 779	18 385	18 385	16 214	17 145	18 132
Transport Assets		12 853	15 521	21 406	11 779	18 385	18 385	16 214	17 145	18 132
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**189 815**	**211 518**	**245 386**	**267 944**	**270 606**	**270 606**	**293 296**	**314 839**	**326 561**
R&M as a % of PPE		*5.4%*	*5.9%*	*6.7%*	*7.0%*	*7.1%*	*7.1%*	*7.6%*	*8.2%*	*8.5%*
R&M as % Operating Expenditure		*15.9%*	*16.0%*	*16.4%*	*16.8%*	*16.8%*	*16.8%*	*29.0%*	*18.1%*	*17.7%*

WC032 Overstrand - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation by Asset Class/Sub-class										
Infrastructure		**106 974**	**102 449**	**123 129**	**119 152**	**119 152**	**119 152**	**123 442**	**125 532**	**127 652**
Roads Infrastructure		**33 574**	**34 090**	**36 312**	**37 723**	**37 723**	**37 723**	**39 180**	**39 644**	**40 114**
Roads		33 574	34 090	36 312	37 723	37 723	37 723	39 180	39 644	40 114
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		6 342	6 781	7 231	7 993	7 993	7 993	8 480	8 572	8 665
Drainage Collection		6 342	6 781	7 231	7 993	7 993	7 993	8 480	8 572	8 665
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		26 300	12 375	28 582	29 061	29 061	29 061	27 408	28 012	28 626
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		25 917	11 939	26 305	29 061	29 061	29 061	27 408	28 012	28 626
Capital Spares		383	436	2 277	–	–	–	–	–	–
Water Supply Infrastructure		27 731	28 367	28 222	23 565	23 565	23 565	24 455	24 898	25 346
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		27 731	28 367	27 021	23 565	23 565	23 565	24 455	24 898	25 346
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	1 201	–	–	–	–	–	–
Sanitation Infrastructure		9 843	17 989	19 712	17 550	17 550	17 550	20 619	21 049	21 486
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		9 784	17 989	19 448	17 550	17 550	17 550	20 619	21 049	21 486
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		59	–	264	–	–	–	–	–	–
Solid Waste Infrastructure		3 184	2 846	3 070	3 260	3 260	3 260	3 301	3 357	3 415
Landfill Sites		3 184	2 846	2 898	3 260	3 260	3 260	3 301	3 357	3 415
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	172	–	–	–	–	–	–
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		–	10 055	10 888	–	–	–	–	–	–
Community Facilities		**–**	**10 055**	**10 888**	**–**	**–**	**–**	**–**	**–**	**–**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Halls		–	–	10 888	–	–	–	–	–	–
Centres		–	10 055	–	–	–	–	–	–	–
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		13 452	3 628	3 567	14 913	14 913	14 913	16 874	17 201	17 533
Operational Buildings		**13 452**	**3 628**	**3 567**	**14 913**	**14 913**	**14 913**	**16 874**	**17 201**	**17 533**
Municipal Offices		13 452	3 628	3 567	14 913	14 913	14 913	16 874	17 201	17 533
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		–	–	68	68	68	68	68	68	68
Biological or Cultivated Assets		–	–	68	68	68	68	68	68	68
Intangible Assets		447	431	290	400	400	400	294	307	325
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		447	431	290	400	400	400	294	307	325
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		447	431	290	400	400	400	294	307	325
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Computer Equipment		–	–	22	–	–	–	–	–	–
Computer Equipment		–	–	22	–	–	–	–	–	–
Furniture and Office Equipment		8 921	2 060	2 067	3 535	3 535	3 535	2 610	2 636	2 662
Furniture and Office Equipment		8 921	2 060	2 067	3 535	3 535	3 535	2 610	2 636	2 662
Machinery and Equipment		843	15 524	925	1 617	1 617	1 617	1 188	1 200	1 213
Machinery and Equipment		843	15 524	925	1 617	1 617	1 617	1 188	1 200	1 213
Transport Assets		3 918	4 049	6 048	6 911	6 911	6 911	4 679	4 729	4 773
Transport Assets		3 918	4 049	6 048	6 911	6 911	6 911	4 679	4 729	4 773
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	134 556	138 195	147 004	146 596	146 596	146 596	149 154	151 672	154 226

WC032 Overstrand - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**11 051**	**31 980**	**41 698**	**72 800**	**38 828**	**38 828**	**48 758**	**22 837**	**27 600**
Roads Infrastructure		–	181	–	–	–	–	–	–	–
Roads		–	181	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 285	12 258	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		1 285	12 258	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		7 871	120	7 173	10 831	1 600	1 600	9 231	10 000	13 000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		7 871	120	7 173	10 831	1 600	1 600	9 231	10 000	13 000
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		1 863	1 873	3 586	8 315	6 935	6 935	550	500	500
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	1 000	1 000	1 000	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		1 863	1 873	3 586	7 315	5 935	5 935	550	500	500
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		32	14 286	30 939	51 581	28 219	28 219	38 887	12 337	14 100
Pump Station		–	5 074	23 626	27 539	17 291	17 291	4 800	2 000	–
Reticulation		32	8 802	4 790	500	350	350	800	600	600
Waste Water Treatment Works		–	410	2 524	23 542	10 578	10 578	33 287	9 737	13 500
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	3 262	–	2 074	2 074	2 074	90	–	–
Landfill Sites		–	1 851	–	–	–	–	–	–	–
Waste Transfer Stations		–	1 412	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	2 074	2 074	2 074	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**	**7 801**	**–**	**534**	**534**	**534**	**3 902**	**11 704**	**11 241**
Community Facilities		–	830	–	334	334	334	–	–	–

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	322	–	–	–	–	–	–	–
Public Open Space		–	482	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	26	–	334	334	334	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		7 534	6 971	–	200	200	200	3 902	11 704	11 241
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		7 534	6 971	–	200	200	200	3 902	11 704	11 241
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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**18 646**	**39 781**	**41 698**	**73 335**	**39 362**	**39 362**	**52 660**	**34 541**	**38 841**
Upgrading of Existing Assets as % of total capex		*0.0%*	*15.6%*	*21.7%*	*31.1%*	*18.5%*	*18.5%*	*25.1%*	*26.5%*	*23.6%*
Upgrading of Existing Assets as % of deprecn"		*13.9%*	*28.8%*	*28.4%*	*50.0%*	*26.9%*	*26.9%*	*35.3%*	*22.8%*	*25.2%*

WC032 Overstrand - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure	1							
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		5 000	–	–	–	–	–	–
Vote 3 - Management Services		4 015	–	–	–	–	–	–
Vote 4 - Finance		60	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		196 678	130 325	164 442	172 006	179 919	188 195	
Vote 6 - Protection Services		900	–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism		45	–	–	–	–	–	–
Vote 8 - Community Services		2 711	–	–	–	–	–	–
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		**209 409**	**130 325**	**164 442**	**172 006**	**179 919**	**188 195**	**–**
Future operational costs by vote	2							
Vote 1 - Council & Mayor's Office		49 457	37 658	37 754	40 019	42 421	44 966	
Vote 2 - Municipal Manager & Internal Audit		3 371	8 768	9 186	9 738	10 322	10 941	
Vote 3 - Management Services		65 470	74 131	77 829	82 499	87 449	92 696	
Vote 4 - Finance		107 381	113 042	119 256	126 411	133 996	142 035	
Vote 5 - Infrastructure & Planning		623 377	758 708	758 647	804 166	852 416	903 561	
Vote 6 - Protection Services		136 615	145 559	152 668	161 828	171 537	181 830	
Vote 7 - Economic and Social Development & Tourism		19 337	16 369	17 064	18 087	19 173	20 323	
Vote 8 - Community Services		527 795	558 809	580 988	615 848	652 798	691 966	
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		1 532 803	1 713 044	1 753 392	1 858 596	1 970 112	2 088 319	–
Future revenue by source	3							
Exchange Revenue		193 175	638 802	693 798	735 426	779 552	826 325	
Service charges - Electricity		577 969	638 802	693 798	735 426	779 552	826 325	
Service charges - Water		147 269	156 593	166 263	176 239	186 813	198 022	
Service charges - Waste Water Management		104 715	111 237	117 912	124 986	132 485	140 435	
Service charges - Waste Management		85 430	90 563	95 995	101 755	107 860	114 331	
Agency services		8 319	8 818	9 346	9 907	10 501	11 131	
Operational Revenue		613 993	173 040	162 075	171 800	182 108	193 034	
List entity summary if applicable								
Total future revenue		1 730 869	1 817 856	1 939 188	2 055 539	2 178 871	2 309 603	–
Net Financial Implications		**11 342**	**25 513**	**(21 353)**	**(24 937)**	**(28 841)**	**(33 090)**	**–**

WC032 Overstrand - Supporting Table SA36 Detailed capital budget

R thousand

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	2023/24 Medium Term Revenue & Expenditure Framework Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:															
List all capital projects grouped by Function															
EXECUTIVE & COUNCIL											3	5			
	MINOR ASSETS COUNCIL	New	*A capable, ethical and developmental state*	Governance	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	Overstrand			5		
	COMMUNITY PROJECTS	New	*A capable, ethical and developmental state*	Governance	1	*Community Facilities*	*Other*	Overstrand	Overstrand				5 000		
FINANCE AND ADMINISTRATION											3 759	1 870			
	DELL POWEREDGE R750 SERVER (X3)	New	*A capable, ethical and developmental state*	Governance	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	Overstrand			1 800		
	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	Governance	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	Overstrand			500		
	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTE	New	*A capable, ethical and developmental state*	Governance	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	Overstrand			700		
	MINOR ASSETS FINANCE	New	*A capable, ethical and developmental state*	Governance	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	Overstrand			60		
	MINOR ASSETS MANAGEMENT SERVICES	New	*A capable, ethical and developmental state*	Governance	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	Overstrand			10		
	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	Governance	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	Overstrand			1 000		
PUBLIC SAFETY											7 998	6 042			
	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	Governance	4	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	Overstrand			300		
	GENERATOR FOR TRAFFIC SERVICES	New	*Social cohesion and safe communities*	Governance	4	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	Overstrand			600		
PLANNING & DEVELOPMENT											2 656	1 844			
	MINOR ASSETS LED	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	Overstrand			45		
	PURCHASE OF ERF 4013 BETTY'S BAY&ERF 11472 HERM	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Other*	*Other*	Ward 09	34°20'37.0"S Degrees	19°00'46.8"E Degrees			100		
	HAWSTON INDUSTRIAL BUSINESS HUB(F2/2)	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Other*	*Other*	Ward 08	19.219 Degrees	*34.419 Degrees*			112		
	KLEINMOND COMMUNITY PROJECT OLD KCH	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Other*	*Other*	Ward 09	34°20'37.0"S Degrees	19°00'46.8"E Degrees			506		
	MINOR ASSETS INFRASTRUCTURE &PLANNING	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			345		
COMMUNITY SERVICES											1 458	4 781			
	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	Overstrand			735		
	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F1.	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Other*	*Other*	Ward 13	34°25'16.83"S Degrees	19°13'00.62"E Degrees			93		
	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F2.	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Other*	*Other*	Ward 13	34°25'16.83"S Degrees	19°13'00.62"E Degrees			502		
SPORT & RECREATION											5 047	3 047			
	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.219 Degrees	*34.419 Degrees*			3 902	3 704	8 241
	HAWSTON SPORT GROUNDS NETBALL/TENNIS COURTS	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.219 Degrees	*34.419 Degrees*			98		
	UPGRADE HAWSTON SPORT COMPLEX (F2/2)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.219 Degrees	*34.419 Degrees*			166		
	UPGRADE MOUNT PLEASANT SPORT GROUNDS	New	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.219 Degrees	*34.419 Degrees*				6 000	
	FLOODLIGHTS OVERHILLS SOCCERFIELD	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 10	34°20'07.1"S Degrees	18°59'47.1"E Degrees					
	UPGRADE OF KLEINMOND SPORT FACILITIES	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 09	34°20'37.0"S Degrees	19°00'46.8"E Degrees					3 000
	MOOIUITSIG SPORTS GROUNDS	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees					2 000
	REFURBISHMENT OF OVERHILLS SOCCER COMPLEX	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 10	34°20'07.1"S Degrees	18°59'47.1"E Degrees			875		
	UPGRADE HAWSTON SWIMMING POOL	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees	49 031	44 311		2 000	3 000
HOUSING															
	LCH SERVICES CONSTRUCTION CONTRACTS	New	*l integration, human settlements and local gove*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			41 890	30 090	63 220
ROADS											8 748	16 824			
	REHABILITATE ROADS BLOMPARK	New	ng the social wage through reliable and quality i	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	34°35'54.86"S Degrees	19°20'49.51"E Degrees			3 640		
	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	New	ng the social wage through reliable and quality i	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*					2 981
	REHABILITATE ROADS STANFORD	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	Degrees 19.448	*-34.451 Degrees*			1 000		
ELECTRICITY											28 253	58 907			
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			5 000		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			5 800		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			7 100		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			3 515		
	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°35'54.86"S Degrees	19°20'49.51"E Degrees				3 500	4 000
	ELECTRIFICATION OF LOW COST HOUSING AREAS (F1/2	New	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			24 380	15 000	15 000
	ELECTRIFICATION OF LOW COST HOUSING AREAS (F1/2	New	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			3 000	3 000	
	HERMANUS MV LV UPGRADE REPLACEMENT(F1/3)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	34°25'16.83"S Degrees	19°13'00.62"E Degrees				5 000	6 500
	HERMANUS MV LV UPGRADE REPLACEMENT(F2/3)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	34°25'16.83"S Degrees	19°13'00.62"E Degrees			2 600		
	HERMANUS MV LV UPGRADE REPLACEMENT(F3/3)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	34°25'16.83"S Degrees	19°13'00.62"E Degrees			2 600		
	KLEINMOND MV LV NETWORK UPGRADE(F1/2)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees				2 500	4 000
	KLEINMOND MV LV NETWORK UPGRADE(F2/2)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees			2 016		
	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees				2 500	2 500
	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees			2 015		
	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			1 500	2 000	2 000
WATER											36 721	35 789			
	REFURBISHMENT OF BULK WATER INFRASTRUCTURE	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			1 000	1 000	1 000
	WATER MASTER PLAN IMPLEMENTATION	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			953		
	FENCING AT WATER INSTALLATIONS	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			550	500	500
	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			8 000	7 000	6 000
	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/2)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Overstrand	Overstrand	*Overstrand*			3 450		
	WATER FACILITIES CONTINGENCY	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Overstrand	Overstrand	*Overstrand*			500	500	500
	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Multi-ward Kleinmond Area	19.019° E Degrees	*34.329° S Degrees*				13 100	13 000
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Multi-ward Hermanus Area	19.237° E Degrees	*34.376° S Degrees*			2 000	2 100	4 700
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Multi-ward Hermanus Area	19.237° E Degrees	*34.376° S Degrees*			5 000		
	MOUNT PLEASANT RESERVOIR LINK WATER LINES	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Ward 04	19.219 Degrees	*34.419 Degrees*			360		
	REPLACEMENT OF WATER PIPES PROTEADORP	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Overstrand	Overstrand	*Overstrand*				2 010	
	DE KELDERS WTW MEMBRANE REPLACEMENT	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Ward 14	19.370° E / -34.556° S	*19.370° E / -34.556° S*				800	
	PEARLY BEACH WATER TOWER REFURBISH	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 11	34°18'25.2"S Degrees	*34°18'25.2"S Degrees*			750		
	PREEKSTOEL BIO PLANT FILTERS REFURBISH	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 03	19.207° E / -34.408° S	*19.207° E / -34.408° S*			400		
	PEARLY BEACH WTW PROCESS UPGRADE	Renewal	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 11	34°18'25.2"S Degrees	*34°18'25.2"S Degrees*			3 000		
	NEW DISINFECTION SYSTEM AT PREEKSTOEL WTW	New	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Multi-ward Hermanus	34°23'52.81"S Degrees	*34°23'52.81"S Degrees*				8 500	
SEWERAGE											41 007	31 285			
	SEWERAGE FACILITIES CONTINGENCY	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Overstrand	Overstrand	*Overstrand*			700	700	700
	KLEINMOND WWTW REFURBISH UPGRADE (F1/3)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Kleinmond Area	18.986° E Degrees	*34.342° S Degrees*			8 900		
	KLEINMOND WWTW REFURBISH UPGRADE (F2/3)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Kleinmond Area	18.986° E Degrees	*34.342° S Degrees*			16 401		
	KLEINMOND WWTW REFURBISH UPGRADE (F3/3)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Kleinmond Area	18.986° E Degrees	*34.342° S Degrees*			3 232		
	KLEINMOND WWTW REFURBISH UPGRADE (F3/4)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Kleinmond Area	18.986° E Degrees	*34.342° S Degrees*			3 554		
	FENCING AT SEWERAGE INSTALLATIONS	Replacement	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Overstrand	19.210° E Degrees	*34.425° S Degrees*			800	600	600
	UPGRADING OF PUMPSTATIONS & RISING MAINS (F1/2)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Overstrand	19.209° E Degrees	*34.427° S Degrees*			4 800	2 000	
	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE D	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Hermanus Area	19.209° E Degrees	*34.427° S Degrees*			1 200	3 200	1 500
	HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees				6 537	7 000
	HAWSTON WWTW REFURBISH AND UPGRADE(F2/2)	Upgrading	ng the social wage through reliable and quality i	*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
	GANSBAAI WWTW 2ND REACTOR COMMISSION	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*					2 000
	TELEMETRY SYSTEM UPGRADE	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Overstrand	Overstrand	*Overstrand*			500	500	
	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATI	New	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Overstrand	Overstrand	*Overstrand*			7 000	1 000	1 000
STORMWATER											4 724	1 636			
	MASAKHANE HOUSING PROJECT BULK STORMWATER (F	New	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 09	34°20'31" S 19°01'17"E	*34°20'31" S 19°01'17"E*			1 900		
	UPGRADE STORMWATER INFRASTRUCTURE- PROTEAD	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 09	34°20'31" S 19°01'17"E	*34°20'31" S 19°01'17"E*			10 458	4 984	
WASTE MANAGEMENT											2 972	5 876			
	UPGRADING OF KLEINMOND TRANSFER STATION	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Transfer Stations*	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees					500
	TROMMEL SCREEN FOR GANSBAAI LANDFILL	New	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Landfill Sites*	Multi-ward Gb Area	19.395° E / -34.592° S	*19.395° E / -34.592° S*					4 000
	REPLACE STANFORD DROP-OFF FENCE	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Drop-off Points*	Ward 01	Degrees 19.448	*-34.451 Degrees*					
	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FE	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Drop-off Points*	Ward 03	19.209° E Degrees	*34.427° S Degrees*			90		
	UPGRADE OF CHIPPING AREAS	Upgrading	ng the social wage through reliable and quality i	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Drop-off Points*	Ward 03	19.207° E / -34.408° S	*19.207° E / -34.408° S*			400		
Parent Capital expenditure											**192 377**	**212 216**	**209 409**	**130 325**	**164 442**
Entities:															
List all capital projects grouped by Entity															
Entity A															
Water project A															
Entity B															
Electricity project B															
Entity Capital expenditure											--	--	--	--	--
Total Capital expenditure											**192 377**	**212 216**	**209 409**	**130 325**	**164 442**

WC032 Overstrand - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand								Previous target year to complete	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project name	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude		Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:													
List all capital projects grouped by Function													
PUBLIC SAFETY													
	GENERATOR FOR TRAFFIC SERVICES	4	*Furniture and Office Equipment*	*Other*	*Overstrand*	*Overstrand*	*Overstrand*				600		
PLANNING & DEVELOPMENT													
	PURCHASE OF ERF 4013 BETTY'S BAY&ERF 11472 HERMA	5	*Other*	*Other*	*Ward 09*	*34°20'37,0"S Degrees*	*19°00'46,8"E Degrees*				100		
	HAWSTON INDUSTRIAL BUSINESS HUB(F2/2)	5	*Other*	*Other*	*Ward 08*	*19.219 Degrees*	*34.419 Degrees*				112		
	KLEINMOND COMMUNITY PROJECT OLD KCIH	5	*Other*	*Other*	*Ward 09*	*34°20'37,0"S Degrees*	*19°00'46,8"E Degrees*				506		
COMMUNITY SERVICES													
	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F1/2	3	*Other*	*Other*	*Ward 13*	*34°25'16.83"S Degrees*	*19°13'00.62"E Degrees*				93		
	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F2/2	3	*Other*	*Other*	*Ward 13*	*34°25'16.83"S Degrees*	*19°13'00.62"E Degrees*				502		
SPORT & RECREATION													
	UPGRADE HAWSTON SPORT COMPLEX (F2/2)	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	*Ward 08*	*19.219 Degrees*	*34.419 Degrees*				166		
ELECTRICITY													
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	2	*Electrical Infrastructure*	*MV Substations*	*Multi-ward Gb Area*	*34°37'5.14"S Degrees*	*19°20'3.08"E Degrees*		9 169	2 069	5 800		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	2	*Electrical Infrastructure*	*MV Substations*	*Multi-ward Gb Area*	*34°37'5.14"S Degrees*	*19°20'3.08"E Degrees*		1 731	1 731	7 100		
	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	2	*Electrical Infrastructure*	*MV Substations*	*Multi-ward Gb Area*	*34°37'5.14"S Degrees*	*19°20'3.08"E Degrees*		6 500	5 983	2 998		
	HERMANUS MV LV UPGRADE REPLACEMENT(F2/3)	2	*Electrical Infrastructure*	*MV Networks*	*Ward 03*	*34°25'16.83"S Degrees*	*19°13'00.62"E Degrees*		3 000	400	2 600		
	HERMANUS MV LV UPGRADE REPLACEMENT(F3/3)	2	*Electrical Infrastructure*	*MV Networks*	*Ward 03*	*34°25'16.83"S Degrees*	*19°13'00.62"E Degrees*		3 000	400	2 600		
	KLEINMOND MV LV NETWORK UPGRADE(F2/2)	2	*Electrical Infrastructure*	*MV Networks*	*Ward 09*	*34°20'18.35"S Degrees*	*19°01'35.31"E Degrees*		2 416	400	2 016		
	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	2	*Electrical Infrastructure*	*MV Networks*	*Ward 08*	*34°23'09.91"S Degrees*	*19°07'56.01"E Degrees*		2 415	400	2 015		
WATER													
	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/2)	2	*Water Supply Infrastructure*	*Pump Stations*	*Overstrand*	*Overstrand*	*Overstrand*		13 642	13 142	3 450		
SEWERAGE													
	KLEINMOND WWTW REFURBISH UPGRADE (F2/3)	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	*Multi-ward Kleinmond Area*	*18.986° E Degrees*	*34.342° S Degrees*		9 300		16 401		
	KLEINMOND WWTW REFURBISH UPGRADE (F3/3)	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	*Multi-ward Kleinmond Area*	*18.986° E Degrees*	*34.342° S Degrees*		2 242		3 232		
WASTE MANAGEMENT													
	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING		*Solid Waste Infrastructure*	*Waste Drop-off Points*	*Ward 03*	*19.209° E Degrees*	*34.427° S Degrees*				90		

WC032 Overstrand - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Program/Project description	2023/24 Medium Term Revenue & Expenditure Framework Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Project information Ward location
Parent municipality: *List all operational projects grouped by Municipal Vote*					
Vote 1 - Council General					
	Municipal Running Cost	49 457	37 658	37 754	
Vote 2 - Municipal Manager					
	Municipal Running Cost	8 371	8 768	9 186	
Vote 3 - Management Services					
	Municipal Running Cost	56 198	59 966	62 981	
	Repairs & Maintenance	10 921	11 644	12 320	
	Typical Workstreams	2 367	2 522	2 528	
Vote 4 - Finance					
	Municipal Running Cost	89 858	94 732	100 044	
	Repairs & Maintenance	1 590	1 595	1 601	
	Typical Workstreams	15 993	16 715	17 611	
Vote 5 - Infrastructure & Planning					
	Municipal Running Cost	697 485	776 039	839 882	
	Repairs & Maintenance	49 375	48 676	45 299	
	Typical Workstreams	73 196	64 318	37 908	
Vote 6 - Protection Services					
	Municipal Running Cost	120 389	126 612	132 635	
	Repairs & Maintenance	417	469	471	
	Typical Workstreams	16 709	18 479	19 651	
Vote 7 - Local Economic and Social Develoment & Tourism					
	Municipal Running Cost	12 986	13 580	14 212	
	Repairs & Maintenance	135	135	135	
	Typical Workstreams	6 260	2 654	2 717	
Vote 8 - Community Services					
	Municipal Running Cost	300 206	312 474	320 755	
	Repairs & Maintenance	212 001	227 178	240 036	
	Typical Workstreams	18 299	19 157	20 107	
Parent operational expenditure		**1 742 212**	**1 843 369**	**1 917 834**	

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 **2023/2024 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

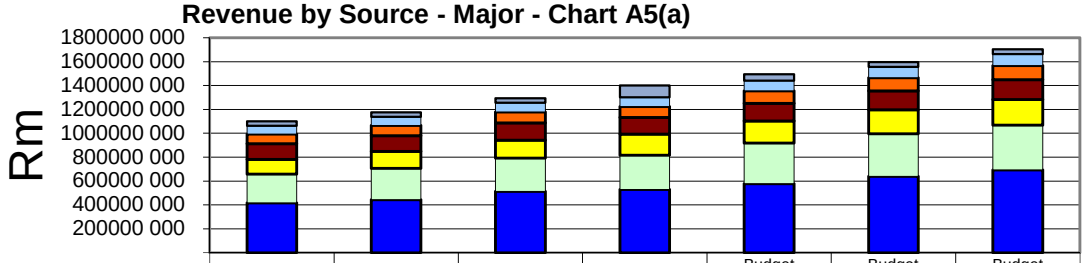
Municipal Manager of **Overstrand Municipality (WC032)**

Signature: _____

Date: 23/05/2023

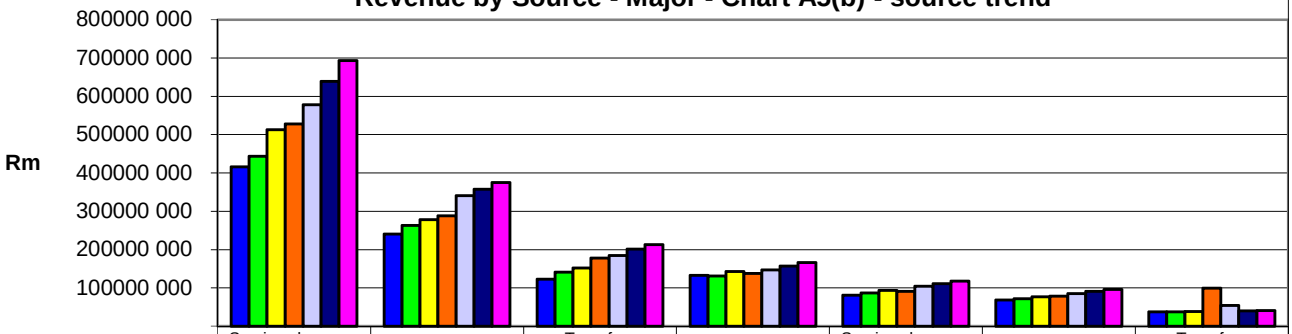
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

Revenue by Source - Major - Chart A5(a)



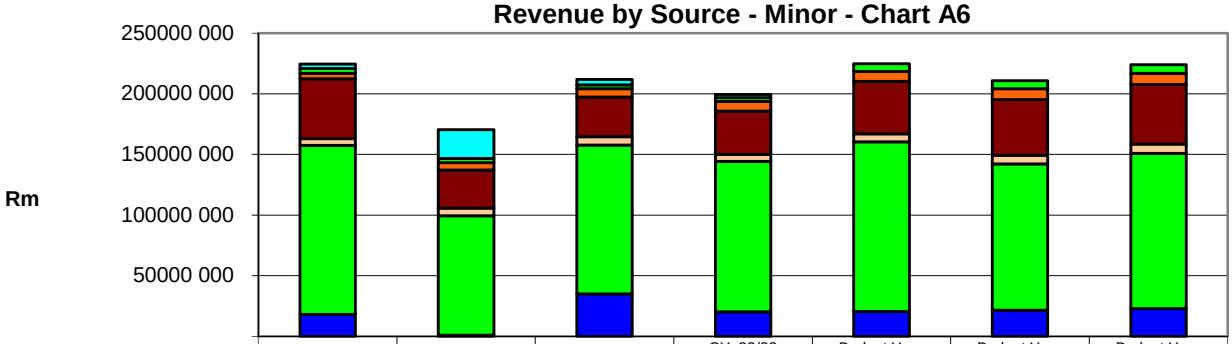
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Transfers recognised - capital	37610 602	37218 771	37978 408	99583 189	54292 740	40234 850	41221 900
Service charges - refuse	68255 928	72115 234	76951 158	78849 600	85429 878	90563 090	95994 876
Service charges - sanitation revenue	80925 441	86983 376	93177 101	90962 200	104714 535	111237 302	117911 540
Service charges - water revenue	133037 237	130884 704	142917 309	138137 998	147269 200	156593 000	166263 200
Transfers recognised - operating	122921 282	140895 452	151902 534	177495 989	184953 360	200916 250	213137 201
Property rates	240909 593	263441 650	278154 484	287940 600	340506 300	357531 670	375408 253
Service charges - electricity revenue	415960 047	443717 774	512750 069	528044 434	577968 911	638802 494	693798 292

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
2019/20 AUD	415960 047	240909 593	122921 282	133037 237	80925 441	68255 928	37610 602
2020/21 AUD	443717 774	263441 650	140895 452	130884 704	86983 376	72115 234	37218 771
2021/22 AUD	512750 069	278154 484	151902 534	142917 309	93177 101	76951 158	37978 408
CY 22/23 ADJ	528044 434	287940 600	177495 989	138137 998	90962 200	78849 600	99583 189
Budget Year 2023/24	577968 911	340506 300	184953 360	147269 200	104714 535	85429 878	54292 740
Budget Year +1 2024/25	638802 494	357531 670	200916 250	156593 000	111237 302	90563 090	40234 850
Budget Year +2 2025/26	693798 292	375408 253	213137 201	166263 200	117911 540	95994 876	41221 900

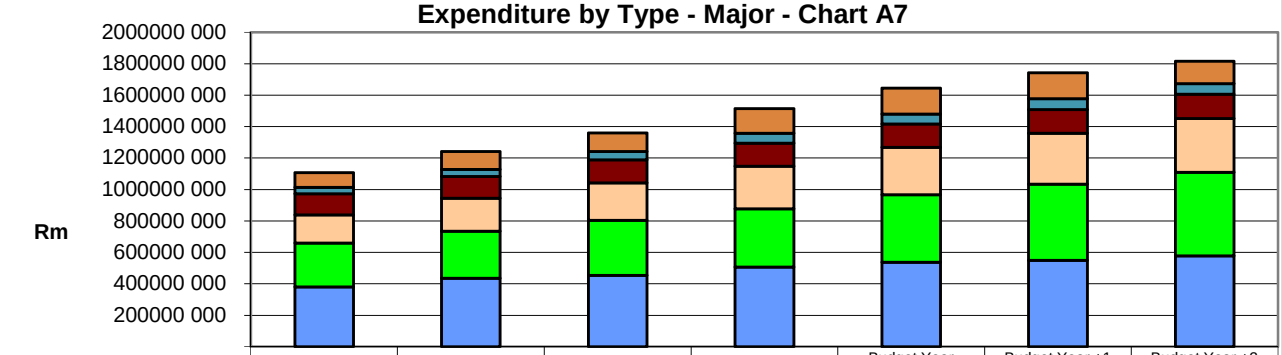
Revenue by Source - Minor - Chart A6



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Service charges - other							
Contributed assets	3729 771	23919 135	4499 166	2625 857			
Dividends received							
Contributions							
Interest earned - outstanding debtors	3869 325	3256 538	3369 823	3135 500	6400 400	6700 400	7100 400
Agency services	4376 030	6164 311	6857 858	7858 000	8319 000	8817 540	9346 000
Interest earned - external investments	49316 704	31491 658	32758 610	35517 100	43100 100	45978 100	49161 100
Rental of facilities and equipment	5738 360	6155 429	6692 388	5801 898	6772 600	7123 900	7463 200
Other revenue	139225 629	98467 174	122706 951	124069 319	139914 974	120595 446	128013 553
Fines	18210 765	1095 302	35123 907	20344 103	20420 829	21686 677	23013 406

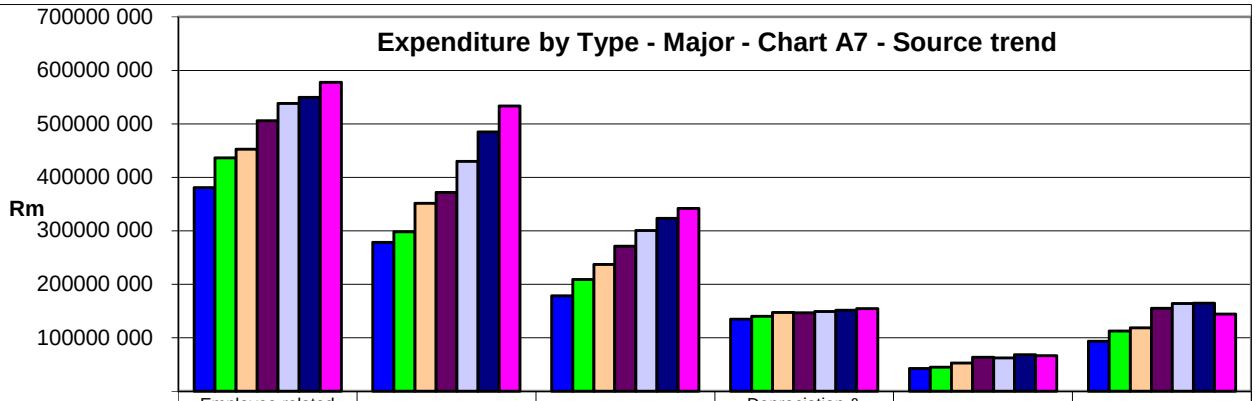
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

Expenditure by Type - Major - Chart A7



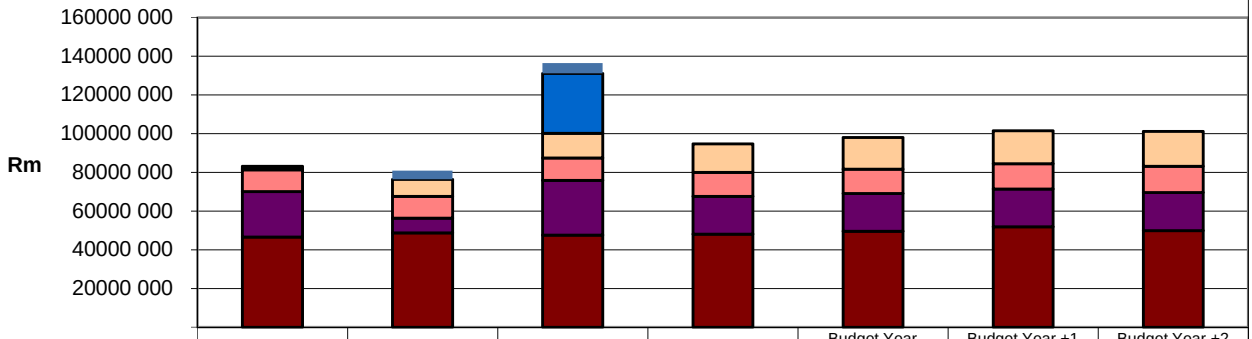
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other expenditure	93307 404	112376 357	118384 219	155038 336	164252 013	164418 455	144262 513
Other materials	42301 753	45053 012	52657 610	63584 042	62499 279	68234 944	66340 256
Depreciation & asset impairment	134574 280	140116 401	147003 690	146595 506	149154 404	151672 485	154225 737
Contracted services	178363 151	208907 282	237081 494	270966 627	300623 580	323451 858	341534 458
Bulk purchases	278547 666	298272 081	351600 047	371533 490	429805 282	484562 475	533018 722
Employee related costs	380774 324	436213 524	452651 328	505935 226	537911 058	549447 349	577298 822

Expenditure by Type - Major - Chart A7 - Source trend



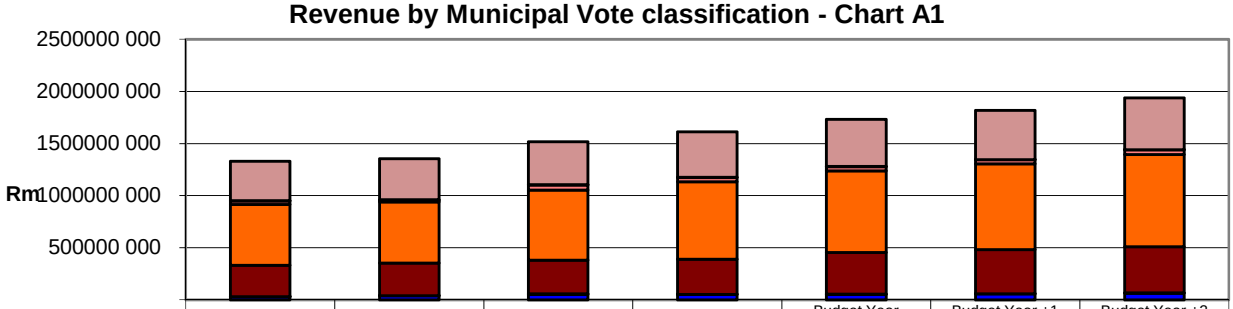
	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Other materials	Other expenditure
2019/20 AUD	380774 324	278547 666	178363 151	134574 280	42301 753	93307 404
2020/21 AUD	436213 524	298272 081	208907 282	140116 401	45053 012	112376 357
2021/22 AUD	452651 328	351600 047	237081 494	147003 690	52657 610	118384 219
CY 22/23 ADJ	505935 226	371533 490	270966 627	146595 506	63584 042	155038 336
Budget Year 2023/24	537911 058	429805 282	300623 580	149154 404	62499 279	164252 013
Budget Year +1 2024/25	549447 349	484562 475	323451 858	151672 485	68234 944	164418 455
Budget Year +2 2025/26	577298 822	533018 722	341534 458	154225 737	66340 256	144262 513

Expenditure by Type - Minor - Chart A7



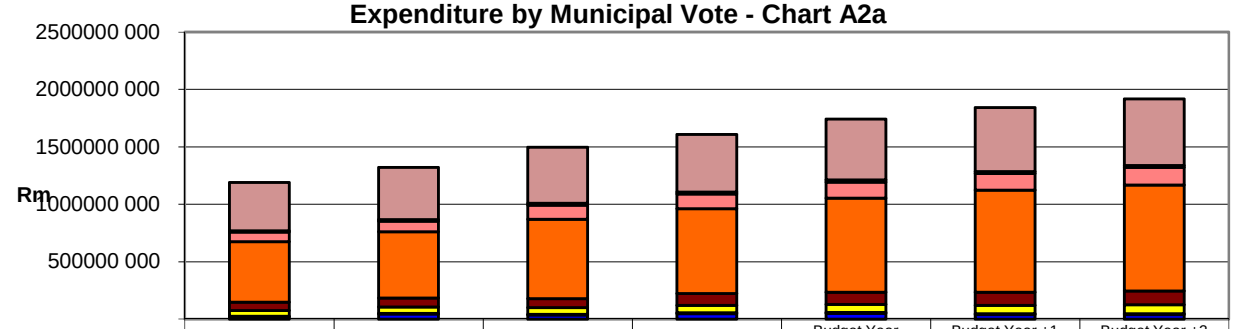
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Irrecoverable debts written off		4558 929	5258 456				
Loss on disposal of PPE	1369 045		30979 041				
Grants and subsidies	559 623	8709 877	12813 230	14786 489	16380 200	17142 648	17944 226
Remuneration of councillors	11282 325	11218 781	11538 491	12335 376	12513 913	13013 810	13540 280
Debt impairment	23433 836	7578 891	28248 033	19616 949	19414 147	19608 288	19804 370
Finance charges	46570 200	48805 228	47584 050	48056 000	49658 000	51817 000	49865 000

Revenue by Municipal Vote classification - Chart A1



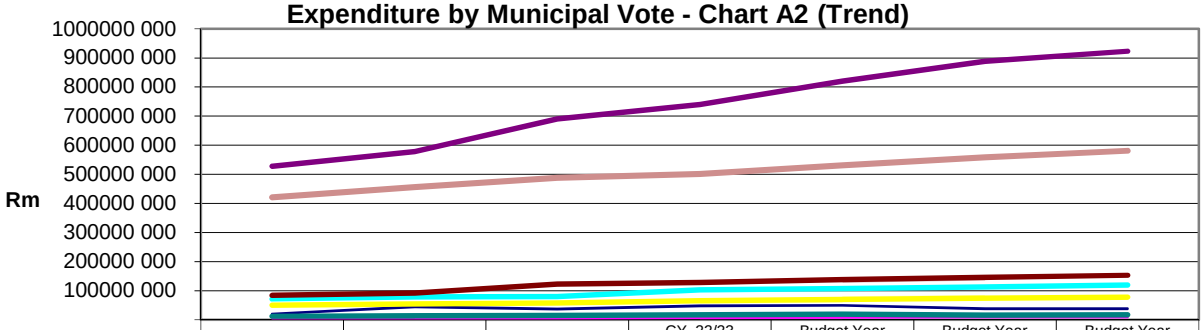
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Community Services	378349 952	395571 643	409622 516	434571 082	450691 814	472037 637	500352 958
Local Economic Development	2914 273	3859 559	4846 448	3111 400	3628 300	66 300	70 300
Protection Services	32797 464	16277 478	48857 083	41334 731	38275 200	40712 740	43398 200
Infrastructure and Planning	585514 608	585823 150	672304 822	743118 576	784081 667	824499 745	885944 072
Finance	299059 340	313209 382	323685 884	337235 847	400540 000	421055 370	442967 953
Management Services	1188 788	2569 612	3603 236	1068 500	955 500	973 500	992 500
Municipal Manager	35 742						
Council	30091 047	38321 010	53270 146	50785 798	52696 946	58511 027	65461 538

Expenditure by Municipal Vote - Chart A2a



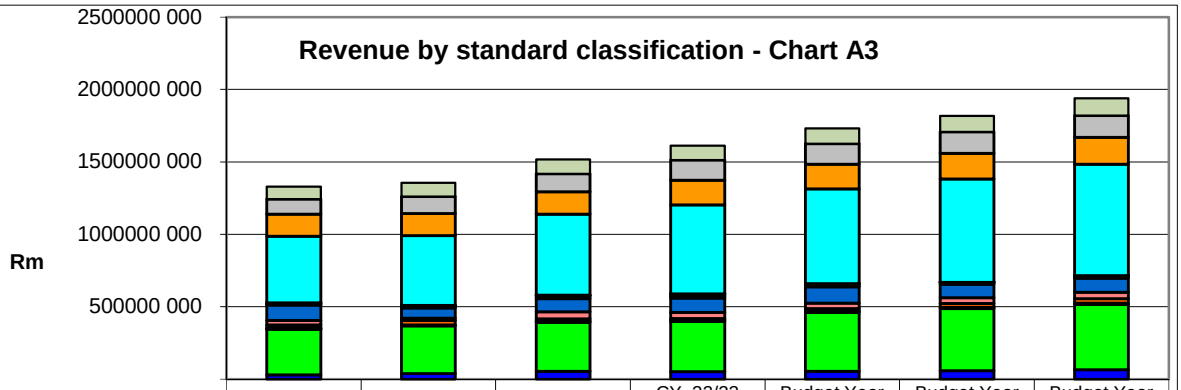
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Community Services	420781 573	456221 484	487501 620	501174 289	530506 070	558809 314	580988 217
Local Economic Development	12042 047	13557 713	15122 483	16793 843	19381 733	16369 377	17063 663
Protection Services	83724 913	91325 994	123167 019	127661 653	137515 119	145559 132	152667 710
Infrastructure and Planning	527809 932	577727 045	690779 257	740136 259	820054 842	889032 615	923089 209
Finance	71308 082	78365 241	79556 591	102295 659	107440 901	113041 942	119255 731
Management Services	50129 460	54639 188	57225 849	65455 845	69485 242	74131 345	77829 221
Municipal Manager	5360 939	5884 690	6042 420	7569 134	8370 765	8767 916	9186 491
Council	19926 662	44089 009	36404 448	47361 360	49457 204	37657 670	37754 142

Expenditure by Municipal Vote - Chart A2 (Trend)

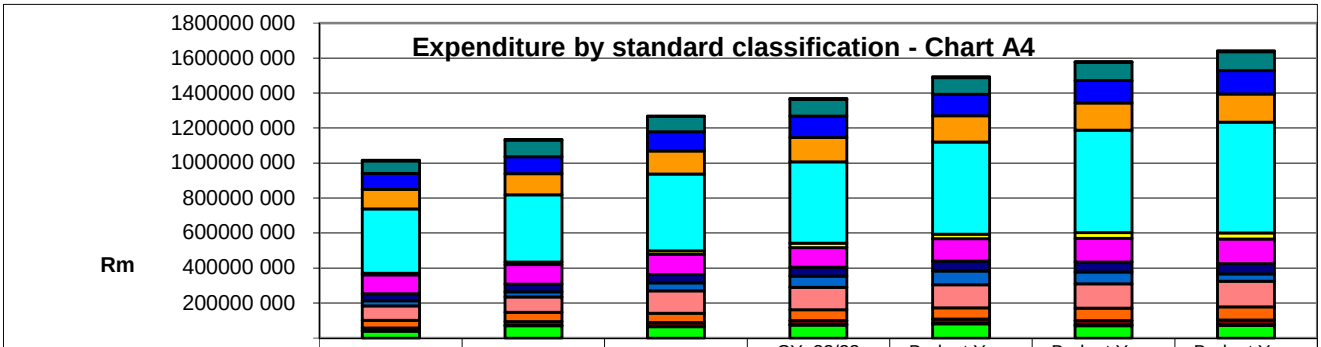


	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Council	19926 662	44089 009	36404 448	47361 360	49457 204	37657 670	37754 142
Municipal Manager	5360 939	5884 690	6042 420	7569 134	8370 765	8767 916	9186 491
Management Services	50129 460	54639 188	57225 849	65455 845	69485 242	74131 345	77829 221
Finance	71308 082	78365 241	79556 591	102295 659	107440 901	113041 942	119255 731
Infrastructure and Planning	527809 932	577727 045	690779 257	740136 259	820054 842	889032 615	923089 209
Protection Services	83724 913	91325 994	123167 019	127661 653	137515 119	145559 132	152667 710
Local Economic Development	12042 047	13557 713	15122 483	16793 843	19381 733	16369 377	17063 663
Community Services	420781 573	456221 484	487501 620	501174 289	530506 070	558809 314	580988 217

OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

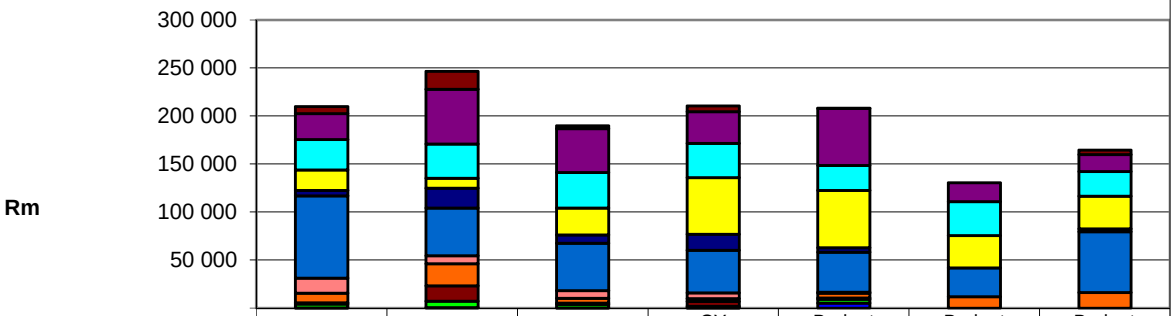


	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste management	86662 024	94656 778	97853 940	98576 975	104634 185	111476 803	118535 185
Waste water management	103933 774	117987 054	123924 177	140185 225	143566 200	147334 323	150976 168
Water management	153663 169	153115 215	156425 649	169603 852	169923 559	177202 061	186066 606
Energy sources	459980 208	481694 831	557894 194	614450 880	654235 957	714079 445	768859 322
Environmental protection	21 236	32 457	498 399	37 300	42 300	44 800	47 300
Road transport	7166 286	4365 251	6341 793	14557 949	5290 200	700 200	3731 550
Planning and development	8315 119	11637 557	17461 266	13782 999	15360 210	13164 300	13229 250
Health							
Housing	104370 277	71890 724	91383 329	99834 318	113454 400	91902 400	98509 400
Public safety	32801 110	16192 654	48216 067	41334 731	38275 200	40712 740	43398 200
Sport and recreation	18800 829	29089 057	15568 412	11572 400	16688 500	25103 650	30360 250
Community and social services	8070 907	8291 004	9725 744	8869 678	8785 170	9130 100	9539 200
Internal audit	35 742						
Finance and administration	315876 183	327998 339	337273 112	347475 830	407781 200	428356 570	450333 153
Executive and council	30254 349	38680 913	53624 053	50943 797	52832 346	58648 927	65601 937



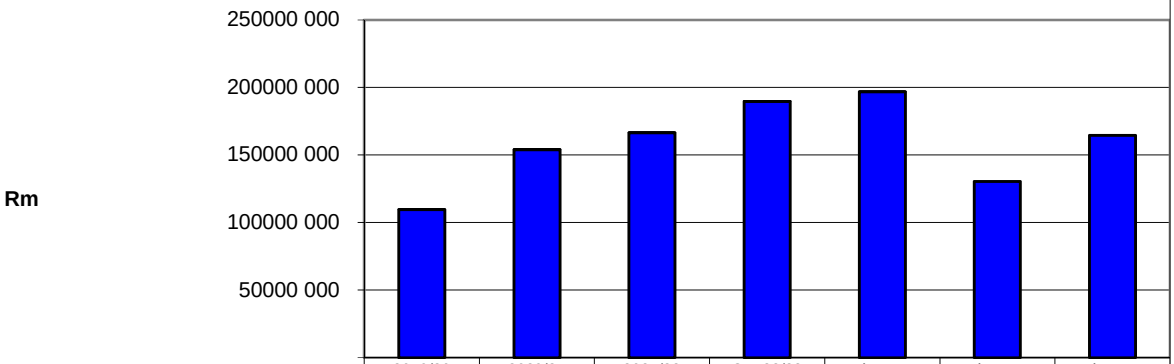
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Other	2997 908	2892 961	2922 816	4428 682	4103 884	4246 967	4403 045
Waste management	71807 771	96223 208	86788 219	95584 197	95874 287	103141 210	108018 874
Waste water management	90405 562	95784 692	110529 008	123438 839	122166 146	128306 288	133494 341
Water management	112898 825	120612 237	131791 809	137737 543	149900 782	155403 504	162098 201
Energy sources	366823 259	384140 857	438280 562	465206 601	527574 642	586312 147	631975 183
Environmental protection	9901 742	16340 298	21089 549	25185 839	24561 353	33377 162	35401 809
Road transport	107277 203	110465 478	114891 407	111801 194	129394 335	134762 325	140554 257
Planning and development	39396 933	43395 809	47151 717	51934 376	56506 524	56025 107	58748 332
Health							
Housing	29347 378	30962 520	46728 520	63083 894	77620 297	68096 175	41919 388
Public safety	82675 412	87168 794	126920 319	128857 752	132227 564	139627 963	146420 496
Sport and recreation	44288 568	52169 388	53048 849	62225 585	63848 861	70406 259	74304 039
Community and social services	15215 959	22121 948	20500 458	22269 115	23852 563	25037 554	26333 856
Internal audit	2322 018	2761 163	2898 492	3604 388	4365 852	4586 312	4818 672
Executive and council	39624 200	69529 304	65261 000	73080 993	80394 778	70297 032	72191 033

Capital expenditure by Standard Classification - Chart A11



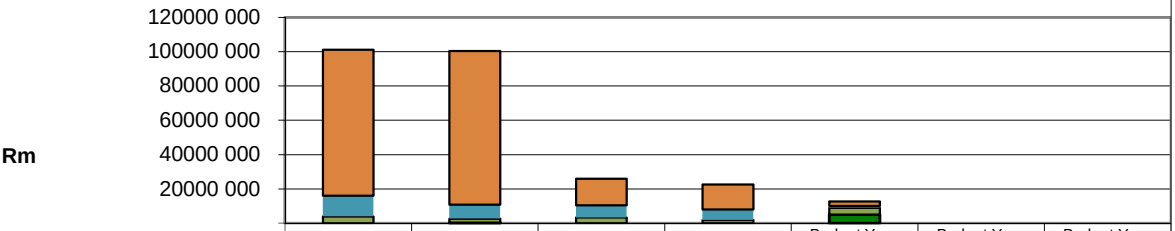
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste management	7310 874	18365 157	2971 588	5875 602	490 000		4500 000
Waste water management	26893 030	57190 343	45731 686	32920 819	59445 348	19520 501	17800 000
Water management	31751 721	35573 766	36720 698	35789 052	25963 437	35510 399	25700 000
Energy sources	21428 126	10436 193	28252 701	58906 610	59526 289	33500 000	34000 000
Environmental protection							
Road transport	5645 336	20734 158	8748 225	16823 697	4640 000		2981 350
Health							
Housing	85753 090	49598 159	49030 714	44311 000	41890 000	30090 000	63220 000
Public safety	15694 332	8424 813	7998 428	6042 127	900 000		
Sport and recreation	9980 664	22885 610	5046 868	3047 321	5040 557	11703 950	16240 550
Community and social services	1330 053	16072 292	1458 393	4780 978	1330 002		
Internal audit							
Finance and administration	4047 592	6699 214	3758 578	1870 000	4070 000		
Executive and council	1 714	354 702	2 511	5 000	5005 000		

Capital expenditure by Municipal Vote (Major) - Chart A9



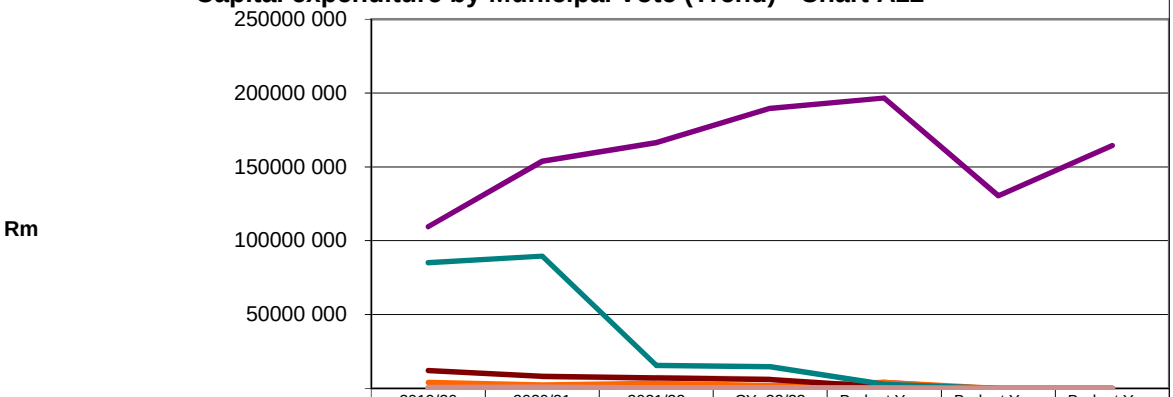
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 7 - Economic and Social Development & Tourism	374 653	498 386	100 413	45 000	45 000		
Vote 5 - Infrastructure & Planning	109480 066	153933 739	166422 359	189602 607	196678 069	130324 850	164441 900

Capital expenditure by Municipal Vote (Minor) - Chart A10



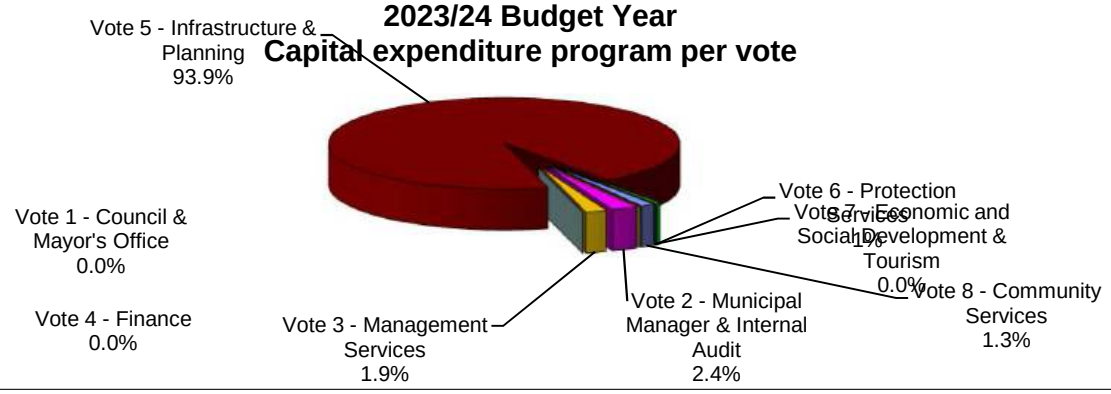
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 8 - Community Services	85149 209	89511 513	15456 639	14651 597	2710 983		
Vote 6 - Protection Services	12064 090	8159 659	7106 029	6042 127	900 000		
Vote 4 - Finance	22 006	56 818	41 677	60 000	60 000		
Vote 3 - Management Services	3966 439	2287 670	3249 603	1815 000	4015 000		
Vote 2 - Municipal Manager & Internal Audit					5000 000		
Vote 1 - Council & Mayor's Office		352 402					

Capital expenditure by Municipal Vote (Trend) - Chart A12

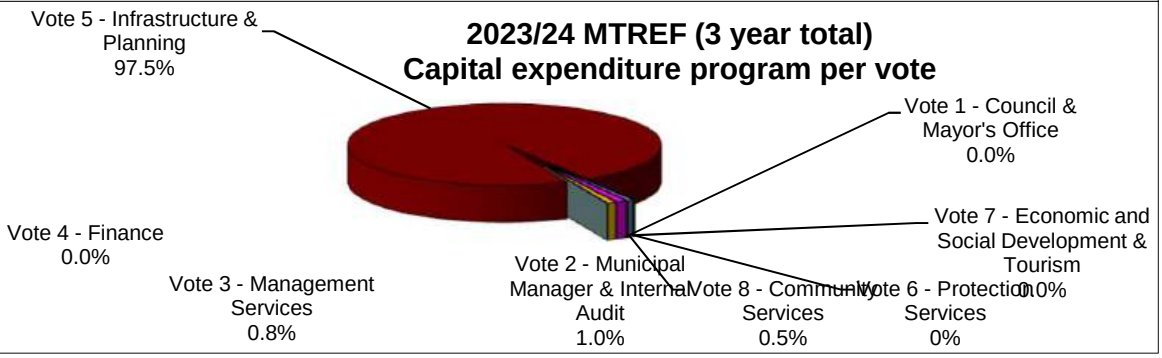


	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Vote 1 - Council & Mayor's Office		352 402					
Vote 2 - Municipal Manager & Internal Audit					5000 000		
Vote 3 - Management Services	3966 439	2287 670	3249 603	1815 000	4015 000		
Vote 4 - Finance	22 006	56 818	41 677	60 000	60 000		
Vote 5 - Infrastructure & Planning	109480 066	153933 739	166422 359	189602 607	196678 069	130324 850	164441 900
Vote 6 - Protection Services	12064 090	8159 659	7106 029	6042 127	900 000		
Vote 8 - Community Services	85149 209	89511 513	15456 639	14651 597	2710 983		
Vote 7 - Economic and Social Development & Tourism	374 653	498 386	100 413	45 000	45 000		

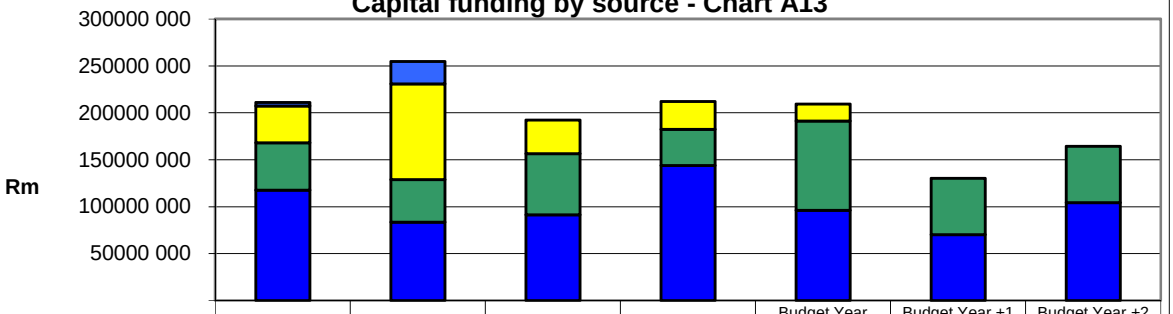
2023/24 Budget Year Capital expenditure program per vote



2023/24 MTREF (3 year total) Capital expenditure program per vote



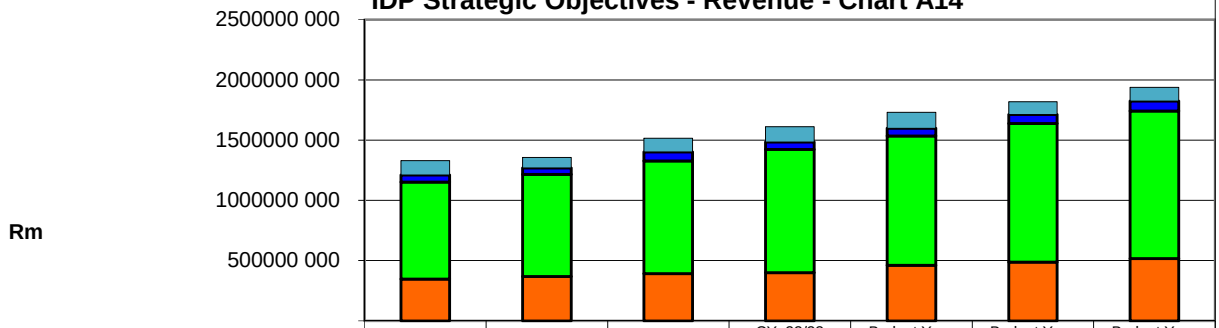
Capital funding by source - Chart A13



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Public contributions & donations	3729 771	23919 136					
Internally generated funds	39357 705	101948 647	35774 945	29811 054	18012 704		
Borrowing	50476 397	45442 500	65236 523	38411 231	95213 608	60000 000	60000 000
Capital transfers recognised	117492 590	83489 902	91365 252	143994 046	96182 740	70324 850	104441 900

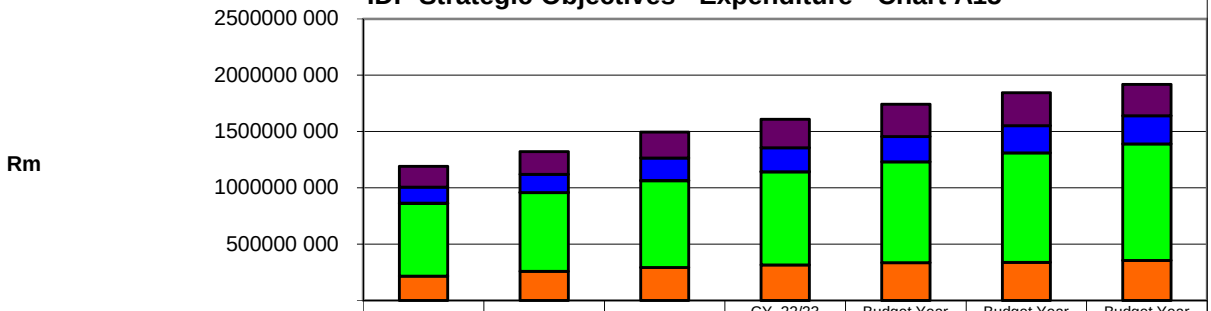
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2017/2018 BUDGET

IDP Strategic Objectives - Revenue - Chart A14



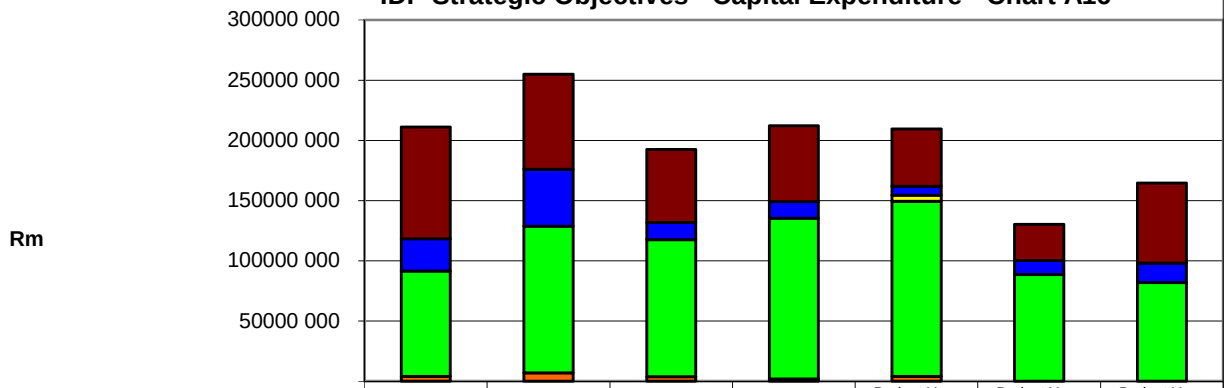
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The promotion of tourism, economic and social development	119872 918	87925 989	115684 786	128212 566	134147 110	105811 700	115517 500
The creation and maintenance of a safe and healthy environment	59672 846	53572 715	73510 223	61776 809	63748 870	74946 490	83297 650
The encouragement of structured community participation in the matters of the municipality							
Provision and maintenance of municipal services	804239 174	847453 878	936097 960	1022816 932	1072359 901	1150092 632	1224437 281
Provision of democratic accountable and ethical governance	346166 274	366679 252	390897 165	398419 627	460613 546	487005 497	515935 090

IDP Strategic Objectives - Expenditure - Chart A15



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The promotion of tourism, economic and social development	185923 255	201164 106	229861 193	252074 593	288082 509	292260 769	276623 786
The creation and maintenance of a safe and healthy environment	142179 939	161460 130	200469 626	213327 972	224032 872	239318 743	251461 436
The encouragement of structured community participation in the matters of the municipality	725 325	1382 484	1125 000	1125 000			
Provision and maintenance of municipal services	644933 325	699653 954	770312 414	826315 862	895515 857	973163 149	1035586 599
Provision of democratic accountable and ethical governance	217321 765	258149 691	294031 455	315604 615	334580 638	338626 650	354162 563

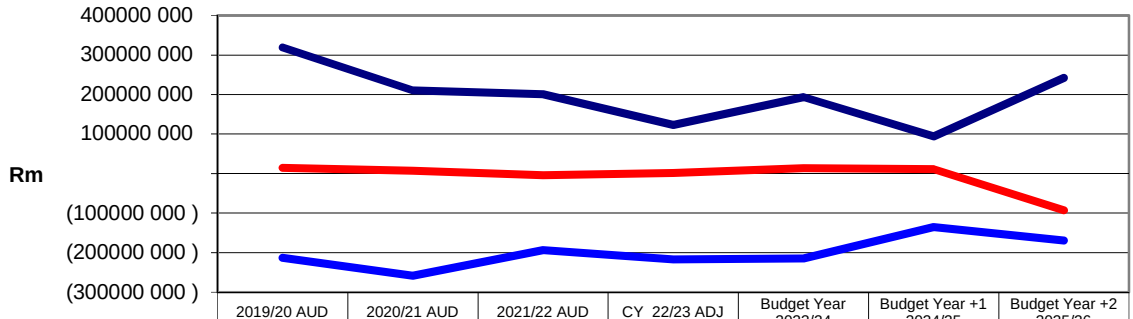
IDP Strategic Objectives - Capital Expenditure - Chart A16



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
The promotion of tourism, economic and social development	92618 406	78797 811	60434 957	62978 822	47638 419	30090 000	66201 350
The creation and maintenance of a safe and healthy environment	27005 000	47383 000	14504 000	13870 426	7270 559	11703 950	16240 550
The encouragement of structured community participation in the matters of the municipality					5000 000		
Provision and maintenance of municipal services	87383 751	121565 459	113676 674	133492 083	145425 074	88530 900	82000 000
Provision of democratic accountable and ethical governance	4049 306	7053 916	3761 089	1875 000	4075 000		

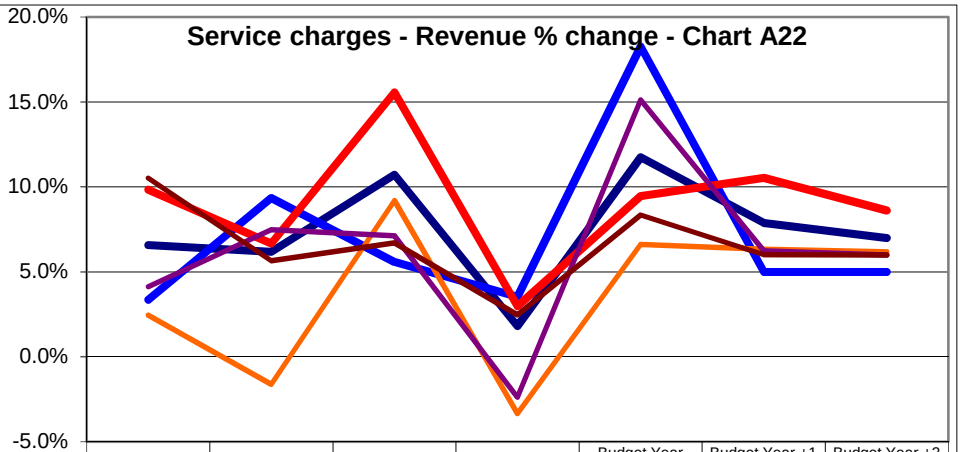
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2017/2018 BUDGET

Cash flow trend - Chart A23



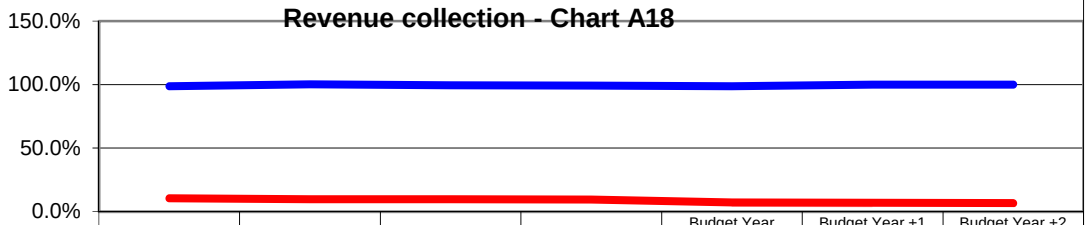
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Flow - Op. Activities	319090 598	210219 518	201057 414	122803 646	193672 488	93887 826	241871 447
Cash Flow - Investing (used)	(212740 373)	(258733 785)	(193543 749)	(217196 331)	(214389 052)	(135304 850)	(169421 900)
Cash Flow - Financing	14275 392	7423 747	(3956 538)	1376 512	13754 677	11093 343	(92739 644)

Service charges - Revenue % change - Chart A22



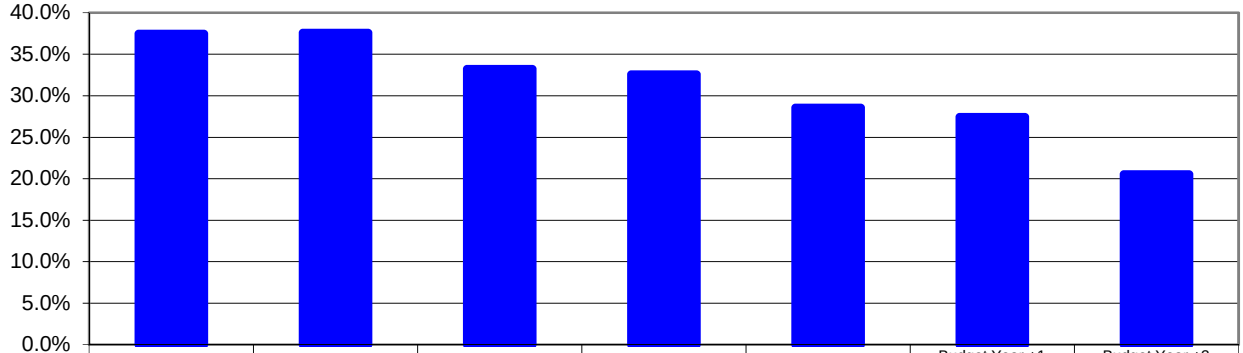
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
% incr total service charges (incl prop rates)	6.6%	6.2%	10.7%	1.8%	11.7%	7.9%	7.0%
% incr Property Tax	3.4%	9.4%	5.6%	3.5%	18.3%	5.0%	5.0%
% incr Service charges - electricity revenue	9.8%	6.7%	15.6%	3.0%	9.5%	10.5%	8.6%
% incr Service charges - water revenue	2.4%	-1.6%	9.2%	-3.3%	6.6%	6.3%	6.2%
% incr Service charges - sanitation revenue	4.1%	7.5%	7.1%	-2.4%	15.1%	6.2%	6.0%
% incr Service charges - refuse	10.5%	5.7%	6.7%	2.5%	8.3%	6.0%	6.0%

Revenue collection - Chart A18



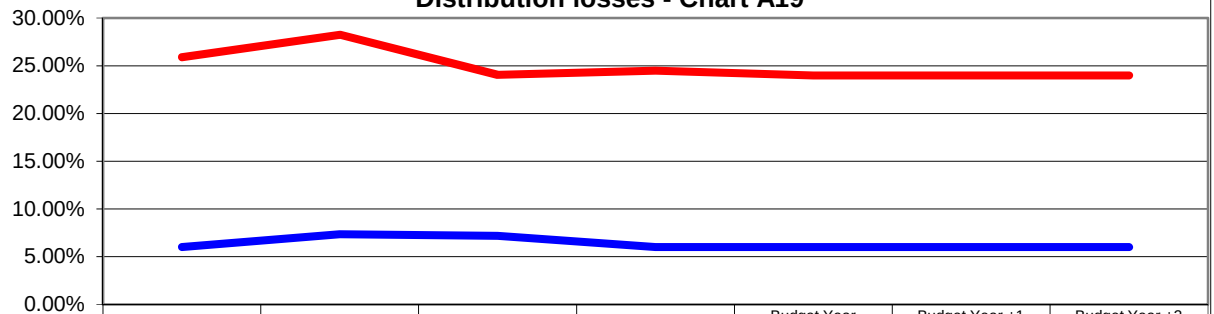
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Annual Debtors Collection	98.8%	100.3%	99.4%	99.3%	98.8%	100.1%	100.1%
O/S Debtors to Revenue	10.4%	9.8%	9.8%	9.6%	7.3%	7.0%	6.6%

Debt (borrowing as a % of total revenue collection) - Chart A17



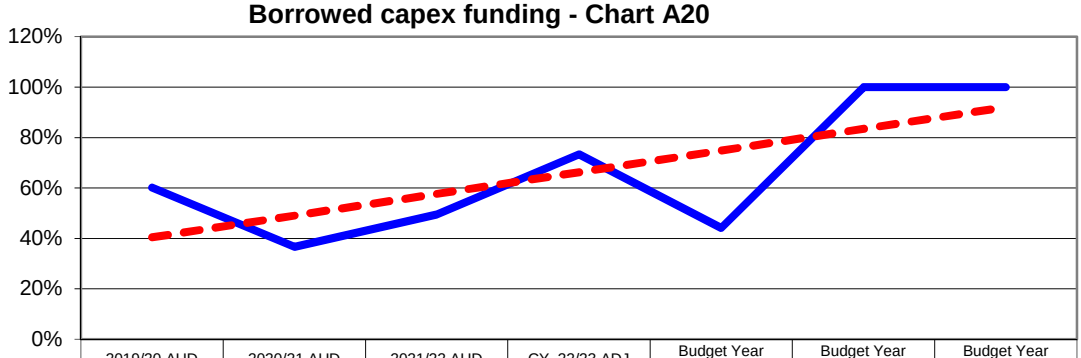
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing	37.5%	37.6%	33.2%	32.6%	28.6%	27.4%	20.6%

Distribution losses - Chart A19



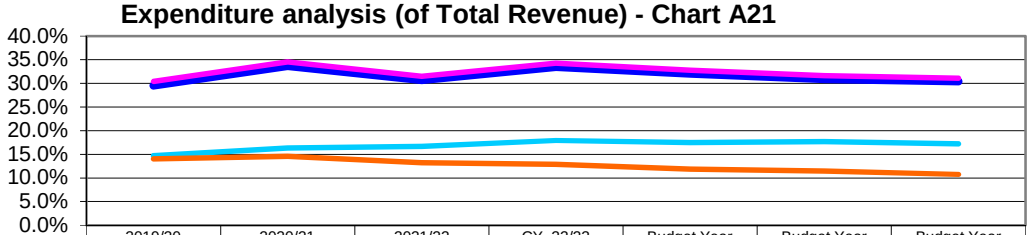
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Electricity	6.02%	7.35%	7.20%	6.00%	6.00%	6.00%	6.00%
Water	25.91%	28.25%	24.04%	24.50%	24.00%	24.00%	24.00%

Borrowed capex funding - Chart A20



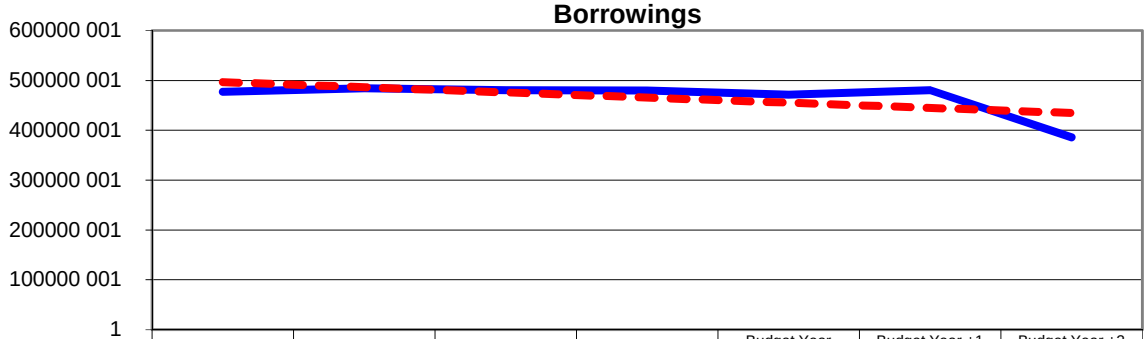
	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowed capex funding	60%	37%	49%	73%	44%	100%	100%

Expenditure analysis (of Total Revenue) - Chart A21

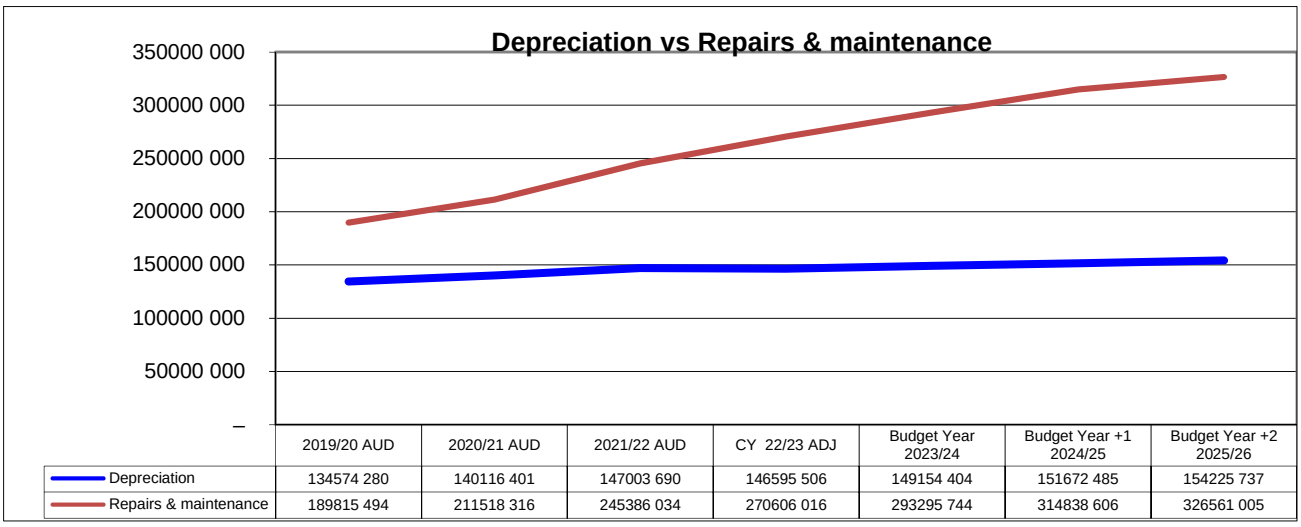


	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Employee costs	29.5%	33.7%	30.7%	33.5%	32.1%	30.9%	30.4%
Remuneration	30.4%	34.6%	31.5%	34.3%	32.8%	31.6%	31.1%
Repairs & Maintenance	14.7%	16.3%	16.7%	17.9%	17.5%	17.7%	17.2%
Finance charges & Depreciation	14.1%	14.6%	13.2%	12.9%	11.9%	11.4%	10.8%

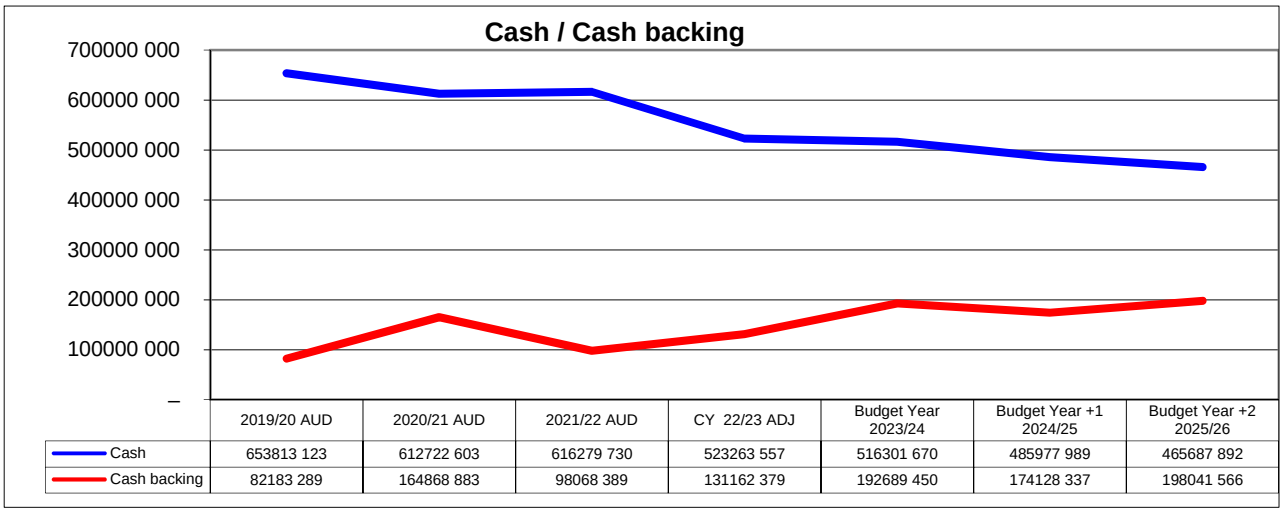
Borrowings



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowings	476933 001	484356 748	480400 209	479776 719	471531 392	480624 735	385885 091



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation	134574 280	140116 401	147003 690	146595 506	149154 404	151672 485	154225 737
Repairs & maintenance	189815 494	211518 316	245386 034	270606 016	293295 744	314838 606	326561 005



	2019/20 AUD	2020/21 AUD	2021/22 AUD	CY 22/23 ADJ	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash	653813 123	612722 603	616279 730	523263 557	516301 670	485977 989	465687 892
Cash backing	82183 289	164868 883	98068 389	131162 379	192689 450	174128 337	198041 566

ANNEXURE C

RATES AND TARIFFS

RATES TARIFFS

Tariff Code	Detail	2023/2024		2022/2023		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
		R	R	R	R	
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2022**					
RATE1*	Commercial Land with Improvements	0.007368	0.007368	0.00994	0.00994	-26%
RATE2*	Residential Land with Improvements	0.004210	0.004210	0.00657	0.00657	-36%
	**** 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	0.000000	0.000000	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)	0.001053	0.001053	0.00164	0.00164	-36%
RATE8	Undeveloped erven	0.006315	0.006315	0.00899	0.00899	-30%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0.000423	0.000423	0.000660	0.000660	-36%
RAT12	KSRA (Kleinmond)	0.000333	0.000333	0.000520	0.000520	-36%
RAT13	OVSRA (Onrus-Vermont)	0.000231	0.000231	0.000360	0.000360	-36%

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: 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 are older than 60, 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 70% 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**.
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	2023/2024		2022/2023		1.060 / 1.060
		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	1 080.00	1 242.00	1 019.13	1 172.00	5.97%
S1J2A	Category B1: Shark-view operators/whale-watching (Incl on-site parking) pa	45 321.74	52 120.00	42 756.52	49 170.00	6.00%
S1J2B	Category B2: Shark-view operators/whale-watching (excl on-site parking) pm	3 469.57	3 990.00	3 273.04	3 764.00	6.00%
S1J2C	Category B2: Shark-view operators/whale-watching (excl on-site parking) pa	34 592.17	39 781.00	32 633.91	37 529.00	6.00%
S1J4A	Kelp Collectors pm	4 333.91	4 984.00	4 088.70	4 702.00	6.00%
S1J4B	Kelp Collectors pa	42 850.44	49 278.00	40 793.91	46 913.00	5.04%
S1J4C	Kelp Collectors, Whale Watching and Shark Diving per launch	280.87	323.00	265.22	305.00	5.90%
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	820.87	944.00	774.78	891.00	5.95%
S1J6C	Support Service per launch	109.57	126.00	103.48	119.00	5.88%
S1J7A1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	553.04	636.00	521.74	600.00	6.00%
S1J7A1A	Recreational Fishing (Overstrand Consumers) Vessels < 7m from 01 July - 31 Dec	276.52	318.00	260.87	300.00	6.00%
S1J7A1B	Recreational Fishing (Overstrand Consumers) Vessels < 7m frrp, 01 January - 30 June	368.70	424.00	347.83	400.00	6.00%
S1J7A2	Recreational Fishing Vessels < 7m per Launch	69.57	80.00	65.22	75.00	6.66%
S1J7A3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	737.39	848.00	695.66	800.00	6.00%
S1J7A4	Recreational Fishing Vessels > 7m per Launch	92.18	106.00	86.96	100.00	6.00%
S1J7B1	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	737.39	848.00	695.65	800.00	6.00%
S1J7B2	Commercial Fishing Vessels > 7m pa	921.74	1 060.00	869.57	1 000.00	6.00%
S1J7B3	Commercial Fishing Vessels < 7m per launch	92.18	106.00	86.96	100.00	6.00%
S1J7B4	Commercial Fishing Vessels > 7m per launch	110.44	127.00	104.35	120.00	5.83%
S1J8A	Passenger Boats pm	1 613.04	1 855.00	1 521.74	1 750.00	6.00%
S1J8B	Passenger Boats per launch	161.74	186.00	152.17	175.00	6.29%
S1J9	Use of Tractor for Boat Launching per month	293.04	337.00	276.52	318.00	5.97%
S1J11	Formal Shop Rental / month	1 006.96	1 158.00	949.57	1 092.00	6.04%
S1J12	Informal Trader under cover rental / month	662.61	762.00	625.22	719.00	5.98%
S1M	**Kleinmond Slipway:**					
S1M1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	731.30	841.00	689.57	793.00	6.05%
S1M1A	Recreational Fishing (Overstrand Consumers) Vessels < 7m from 01 July - 31 Dec	276.52	318.00	260.87	300.00	6.00%
S1M1B	Recreational Fishing (Overstrand Consumers) Vessels < 7m frrp, 01 January - 30 June	368.70	424.00	347.83	400.00	6.00%
S1M2	Recreational Fishing Vessels < 7m per Launch	69.57	80.00	65.22	75.00	6.66%
S1M3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	878.26	1 010.00	828.70	953.00	5.98%
S1M4	Recreational Fishing Vessels > 7m per Launch	113.91	131.00	107.83	124.00	5.64%
S1M5	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	737.39	848.00	695.65	800.00	6.00%
S1M6	Commercial Fishing Vessels > 7m pa	1 056.52	1 215.00	996.52	1 146.00	6.02%
S1M7	Commercial Fishing Vessels < 7m per launch	100.87	116.00	94.78	109.00	6.43%
S1M8	Commercial Fishing Vessels > 7m per launch	120.00	138.00	113.04	130.00	6.16%

S1M9	Passenger Boats pm	1 809.57	2 081.00	1 706.96	1 963.00	6.01%
S1M10	Passenger Boats per launch	175.13	201.40	165.22	190.00	6.00%
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.**					
S1T1	**Affiliated Members**					
S1T1A	Annually	255.65	294.00	240.87	277.00	6.14%
S1T1B	Monthly	153.04	176.00	144.35	166.00	6.02%
S1T1C	Weekly	76.52	88.00	72.17	83.00	6.03%
S1T1D	Daily	26.96	31.00	25.22	29.00	6.90%
S1T2	**Non- Affiliated Members**					
S1T2A	Annually	509.57	586.00	480.87	553.00	5.97%
S1T2B	Monthly	229.57	264.00	216.52	249.00	6.02%
S1T2C	Weekly	127.83	147.00	120.87	139.00	5.76%
S1T2D	Daily	40.00	46.00	37.39	43.00	6.98%
S2	**BUILDING CONTROL**					
S2A1	Building Plan Fees : Minor Building Works	292.17	336.00	275.65	317.00	5.99%
S2A2	Building Plan Fees : 0 up to 30 m² (Fixed fee)(S2A3 x 30)	1 106.09	1 272.00	1 043.40	1 199.91	6.01%
S2A3	Building Plan Fees : Greater than 30 m² up to 100 m² (R/m²)	36.52	42.00	34.78	40.00	5.00%
S2A4	Building Plan Fees : Greater than 100 m² up to 200 ²m (R/m²)	43.48	50.00	40.87	47.00	6.39%
S2A5	Building Plan Fees : Greater than 200 m² up to 300 m² (R/m²)	50.44	58.00	47.83	55.00	5.45%
S2A6	Building Plan Fees : Greater than 300 m² (R/m²)	56.52	65.00	53.04	61.00	6.56%
S2A7	Building Plan Fees : Government Subsidized Housing Schemes smaller than 80 m² (privatly constructed)	260.87	300.00	246.09	283.00	6.01%
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)	24.35	28.00	22.61	26.00	7.70%
S2A11	Building Plan Fees : Industrial buildings (excluding offices)(R/m²)	24.35	28.00	22.61	26.00	7.70%
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.)	648.70	746.00	612.17	704.00	5.97%
S2A14	Buildng Plan Fees : Application for temporary structures (Tents for events)	648.70	746.00	612.17	704.00	5.97%
S2B1	Plan Scrutiny Fees : 0 up to 200 m² (Fixed Fee)	648.70	746.00	612.17	704.00	5.97%
S2B2	Plan Scrutiny Fees : Greater than 200 m² (R/m²)	5.57	6.40	5.22	6.00	6.61%
S2C1	Demolition application	660.87	760.00	623.48	717.00	6.00%
S2D1	Re-inspection fees and Inspections on complaints, rates clearance etc.	372.17	428.00	351.30	404.00	5.94%
S2E1	Administration / Viewing Request, Filing retrieval and Copying of Plans	73.04	84.00	68.70	79.00	6.33%
S2F1	Plan validity extension	293.91	338.00	277.39	319.00	5.96%
S2G1	Heritage Investigation Minor Alterations (no additions)	584.35	672.00	551.30	634.00	5.99%
S2G2	Heritage Investigation add and alt smaller than 30 m² (2 X S2G1)	1 168.70	1 344.00	1 102.61	1 268.00	5.99%
S2G3	Heritage Investigation add and alt greater than 30 m² (2 X S2G2)	2 337.40	2 688.00	2 205.22	2 536.00	5.99%
S2H1	Signage : Application to erect a sign	648.70	746.00	612.17	704.00	5.97%
S2H2	Signage : Application fee for consent (S4.2.1)	571.30	657.00	539.13	620.00	5.97%
S2H3	Signage : Application fee for departure (S4.3.1)	571.30	657.00	539.13	620.00	5.97%

S2H4	Signage : Advertising Costs Local newspapers for departure application	4 503.48	5 179.00	4 248.70	4 886.00	6.00%
S3	**BUILDING CONTROL: PLAN PRINTING FEES**					
S3A1	Per sheet - Size A0 (Private copy)	76.52	88.00	72.17	83.00	6.03%
S3A2	Size A1 (Private copy)	60.00	69.00	56.52	65.00	6.16%
S3A3	Size A2 (Private copy)	44.35	51.00	41.74	48.00	6.25%
S3A4	Per sheet - Size A0 (Official copy)	60.00	69.00	56.52	65.00	6.16%
S3A5	- Size A1 (Official copy)	44.35	51.00	41.74	48.00	6.25%
S3A6	- Size A2 (Official copy)	34.78	40.00	28.70	33.00	21.21%
S3B1	Per sheet - Size A0 (Private copy) Colour	380.00	437.00	358.26	412.00	6.07%
S3B2	Size A1 (Private copy) Colour	290.44	334.00	273.91	315.00	6.03%
S3B3	Size A2 (Private copy) Colour	193.91	223.00	182.61	210.00	6.19%
S3B4	Per sheet - Size A0 (Official copy) Colour	193.91	223.00	182.61	210.00	6.19%
S3B5	- Size A1 (Official copy) Colour	144.35	166.00	136.52	157.00	5.74%
S3B6	- Size A2 (Official copy) Colour	97.39	112.00	92.17	106.00	5.66%
S5	**BUSINESS LICENSE**					
S5B1	Business Licence - Formal	927.83	1 067.00	875.65	1 007.00	5.96%
S5B2	Business Licence - Informal	333.04	383.00	313.91	361.00	6.09%
S5B3	Re-inspection Fee	182.61	210.00	172.17	198.00	6.06%
S5B4	Duplicate Licence Fee	182.61	210.00	172.17	198.00	6.06%
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	2 003.48	2 304.00	1 890.44	2 174.00	5.98%
S5B5B	Application for extended Liquor (Trading on Sunday) per annum ** (to be applicable according By-law)	2 003.48	2 304.00	1 890.44	2 174.00	5.98%
S15	**CEMETERY**					
	Residents (RES):					
S15A	**Plot Cost (Fixed)**					
Note 1	**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.					
Note 2	**Rebate of 50% for grave site: Applicable to Tariffs S15A1, S15A2, S15A4 & S15B**1 -Overstrand local household with gross household income per application of 0 - R4100 -Applications must be accompanied by sworn declaration of household income of the immediate family of the deceased.					
S15A1	All cemeteries - single grave	720.87	829.00	680.00	782.00	6.01%
S15A2	All cemeteries - Doubble graves - depth for two coffins	1 117.39	1 285.00	1 053.91	1 212.00	6.02%
S15A4	Children under 12years	540.87	622.00	510.44	587.00	5.96%
S15A5	Wall of Remembrance Fees	263.48	303.00	248.70	286.00	5.95%
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)	714.78	822.00	673.91	775.00	6.06%
S15B2	Existing graves	229.57	264.00	216.52	249.00	6.02%
S18	**COMMERCIAL FILMING/PHOTOGRAPHING (Tariff of 50% less charged, when compliant to pre-determined criteria)**					

S18A	Large per day or part thereof ≥ 50 people	17 056.52	19 615.00	16 091.30	18 505.00	6.00%
S18B	Small per day or part thereof more than 10 but < 50 people	8 295.65	9 540.00	7 826.09	9 000.00	6.00%
S18C	Small per day or part thereof ≤ 10 people	4 608.70	5 300.00	4 347.83	5 000.00	6.00%
S18D	Application Fee per application	1 953.91	2 247.00	1 843.48	2 120.00	5.99%
S18F	**Addition to Shoot**					
S18F1	Animals (per animal per day or part of a day)	213.91	246.00	201.74	232.00	6.03%
S18F2	Area required for production and catering (per m² per day or part of a day)	48.70	56.00	46.09	53.00	5.65%
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	500.87	576.00	472.17	543.00	6.08%
S18F5	Vehicles off Public Roads per Parking Bay (per vehicle per day/part of a day)	180.00	207.00	169.57	195.00	6.15%
S20	**CREDIT CONTROL AND DEBT COLLECTION**					
S20A1	Admin fee on arrear accounts Notices	239.13	275.00	226.09	260.00	5.77%
S20A2	Admin fee on 24 hour Notices - Bulk users	239.13	275.00	226.09	260.00	5.77%
S20B	Admin fee on arrear accounts Disconnection and Reconnection Fee	561.74	646.00	530.44	610.00	5.90%
S20C	SMS admin fee on arrear accounts Notices	18.26	21.00	17.39	20.00	5.00%
S23	**FIRE SERVICES & DISASTER MANAGEMENT**					
S23A	Plot Clearing	Actual Cost + R1 296.23 admin. Fee	applicable vat	Actual Cost + R1 222.86 admin. Fee	applicable vat	
S23B	Re-inspection Fee under By-law	193.91	223.00	182.61	210.00	6.19%
S23C	**Extinghuising of Fires**					
S23C1	Extinguishing of structural fires per hour or part thereof per incident	R2 193.43 + add cost incurred	applicable vat	R2 069.27 + add cost incurred	applicable vat	6.00%
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	R653.10 + add cost incurred	applicable vat	R616.13 + add cost incurred	applicable vat	6.00%
S23C4	Extinguishing of vehicle/equipment fires per hour or part thereof	R557.57 + add cost incurred	applicable vat	R526.01 + add cost incurred	applicable vat	6.00%
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	732.17	842.00	690.44	794.00	6.04%
S23E	**Fire Prevention Inspections**					
S23E1	Tank installation - per tank	413.91	476.00	390.44	449.00	6.01%
S23E2	LP Gas - per installation 48Kg and more incl bulk tanks	413.91	476.00	390.44	449.00	6.01%
S23F	**Fire Safety (excluding municipal buildings)**					
S23F1	1st compliance inspection per 20 minutes	168.70	194.00	159.13	183.00	6.01%
S23F2	2nd and continuing compliance inspection per 20 minutes	168.70	194.00	159.13	183.00	6.01%
S23F3	Rates Clearance Inspection	224.35	258.00	211.30	243.00	6.18%
S23F5	Fire Compliance Certificate excluding goFPA members	558.26	642.00	526.96	606.00	5.94%
S23G	**Events**					
S23G1	Inspection of location and issuing of Population Certificate	276.52	318.00	260.87	300.00	6.00%
S23G2	Standby at event per event per day or part thereof for vehicle and fire fighters	1 379.13	1 586.00	1 300.87	1 496.00	6.02%
S23H	**Burn Permits**					
S23H1	Burn Permit Inspection	346.09	398.00	326.09	375.00	6.13%
S23J	**Special Services**					

S23J1	Ad hoc services	752.17	865.00	709.57	816.00	6.00%
S23J2	Water Supply per hour, excluding water tariff as set out in the water tariff structure	752.17	865.00	709.57	816.00	6.00%
S23L	Transportation Certification					
S23L1	Danterous Goods Transportation Certification	606.00	696.90	new	new	
S25	**LAW ENFORCEMENT**					
S25B	**Impoundment of Abanded or Obstructing items**					
S25B1	Per Impoundment	823.48	947.00	776.52	893.00	6.05%
S25B2	Storage Fee per day	219.13	252.00	206.96	238.00	5.88%
S25C	**Impoundment of Informal Traders (Hawkers) Goods**					
S25C1	Per Impoundment	823.48	947.00	776.52	893.00	6.05%
S25C2	Removal of illegal structure per structure	3 377.39	3 884.00	3 186.09	3 664.00	6.00%
S25C3	Storage Fee per day	219.13	252.00	206.96	238.00	5.88%
S25D	**Pound fee: Dogs and Cats**					
S25D1	Impoundment of Dogs and Cats per animal	90.44	104.00	85.22	98.00	6.12%
S25D2	Pound fee: from day 2 per day per animal	57.39	66.00	53.91	62.00	6.46%
S25E	**Pound fee: Other Animals (not listed here)**					
S25E1	Impoundment fee per week per animal	885.22	1 018.00	834.78	960.00	6.04%
S25F	**Pound fee: Horses**					
S25F1	Impoundment of Horses per animal	893.04	1 027.00	842.61	969.00	5.98%
S25F2	Pound fee: per day per animal	224.35	258.00	211.30	243.00	6.18%
S25G	**Pound fee: Sheep and Goats**					
S25G1	Impoundment of Sheep and Goats per animal	224.35	258.00	211.30	243.00	6.18%
S25G2	Pound fee: per day per animal	112.17	129.00	106.09	122.00	5.73%
S25H	**Pound fee: Cattle**					
S25H1	Impoundment of Cattle per animal	893.04	1 027.00	842.61	969.00	5.98%
S25H2	Pound fee: per day per animal	168.70	194.00	159.13	183.00	6.01%
S25I	**Pound fee: Pigs**					
S25I1	Impoundment of Pigs per animal	446.96	514.00	421.74	485.00	5.98%
S25I2	Pound fee: per day per animal	168.70	194.00	159.13	183.00	6.01%
S25J	**Pound fee: Poultry**					
S25J1	Impoundment of Poultry per animal	112.17	129.00	106.09	122.00	5.73%
S25J2	Pound fee: per day per animal	23.04	26.50	21.74	25.00	5.98%
S25K	**Pound fee: Shopping Trolley**					
S25K1	Impoundment of Shopping Trolley per trolley	500.87	576.00	472.17	543.00	6.08%
S25P	**Bylaw on Outdoor Advertising**					
S25P1	Impoundment of illegal Advertising/Agent boards (per board) - small <2400cm²	90.44	104.00	85.22	98.00	6.12%
S25P2	Impoundment of illegal Advertising/Agent boards (per board) - large >2400cm²	886.96	1 020.00	836.52	962.00	6.03%
S25R	**Business & Other Events**					
S25R1	Per officer per hour or part thereof - Mon - Sat	563.48	648.00	531.30	611.00	6.06%
S25R2	Per officer per hour or part thereof - Sundays and public Holidays	644.35	741.00	607.83	699.00	6.01%
S25R3	Administrative fee for provision of officers - per application	153.91	177.00	145.22	167.00	5.98%
S28	**LIBRARY**					
S28A1	Copies: A3 / page	1.74	2.00	3.48	4.00	-50.00%
S28A3	Copies: A3 page Colour	5.22	6.00	5.22	6.00	0.00%

S28A5	Copies: A4/page (Library content only)	0.87	1.00	0.87	1.00	0.00%
~~S28A6~~	~~Copies: A4/page (Non Library content)~~	~~1.83~~	~~2.10~~	~~1.74~~	~~2.00~~	~~5.17%~~
S28A7	Copies: A4 page Colour	3.48	4.00	3.48	4.00	0.00%
S28B1	Deposit to person/s non-residents - Fiction & Non-Fiction	477.00	no vat	450.00	no vat	6.00%
S28D1	Lost Cards: Laminated (R/card) first time	18.43	21.20	17.39	20.00	6.00%
S28D1A	Lost Cards: Laminated (R/card)(subsequent lost card)	36.87	42.40	34.78	40.00	6.01%
S28D2	Laminated Cost A3	4.61	5.30	4.35	5.00	5.98%
S28D3	Laminated Cost A4	3.65	4.20	3.48	4.00	4.89%
S28E1	Penalty per book per week	2.10	no vat	2.00	no vat	5.00%
S28E2	Penalty per record/CD per week	2.10	no vat	2.00	no vat	5.00%
S28E3	Penalty per video/DVD per day	2.10	no vat	2.00	no vat	5.00%
S28F1	Scanning of Document - Black & White	0.91	1.05	0.87	1.00	4.60%
S28F2	Scanning of Document - Colour	1.83	2.10	1.74	2.00	5.17%
S28G1	Special Requests - Hold per Book	6.44	7.40	6.09	7.00	5.67%
S28G2	Special Requests - ILL per Book	13.91	16.00	13.04	15.00	6.67%
S28H1	Subscriptions/ reader - Adults (Non residents)	180.87	208.00	170.44	196.00	6.12%
S28H2	Subscriptions/ reader - Children (Non residents)	113.91	131.00	107.83	124.00	5.64%
S28H3	Subscriptions/ reader - Family max 5 (Non residents)	445.22	512.00	420.00	483.00	6.00%
S28L1	Hire of Library Hall per Hour - Fundraising event	174.78	201.00	165.22	190.00	5.79%
S28L2	Hire of Library Hall per Hour - NON- Fundraising event	32.17	37.00	30.44	35.00	5.70%
S28M1	Minor Damage to book (per book)	27.83	32.00	26.09	30.00	6.67%
S28M2	Damage or lost library material	As per System Price Rounded	applicable vat	As per System Price Rounded	applicable vat	
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	2 608.70	3 000.00	0.00%
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 or general short term purposes	635.65	731.00	600.00	690.00	5.94%
S34A4	General consents issued in terms of the Administration of Immovable Property Policy (as amended)	600.00	690.00	new	new	
S34C	**Encroachment Fee:**					
S34C1	Encroachments of Veranda, Balcony, Sign, Signboards or similar structure over/onto municipal land (per annum)	553.04	636.00	521.74	600.00	6.00%
S34C2	Encroachments onto municipal land where a lease is not applicable (per annum)	553.04	636.00	521.74	600.00	6.00%
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)	2.46	2.83	15.04	17.30	-83.64%
S34G	**Leases**					

S34G1	Tempory use (≤12months) of municipal land for the storage of building materials next to building sites or for general purposes (per m² per month)	6.43	7.40	6.09	7.00	5.65%
S34G2	Lease of municipal land for outdoor seating adjoining a Restaurant (per m² per month)	35.91	41.30	33.91	39.00	5.90%
S34G3	Lease of municipal land to Social Care Institutions / Registered Organisations / NPO's/ PBO's/ Sport facilities/Community organisations (per month)	178.26	205.00	167.83	193.00	6.21%
S34G6	Lease of municipal land for the displaying or parking of vehicles (per m² per month)	6.70	7.70	6.35	7.30	5.43%
S34H	**Radio Mast**					
S34H1	Equipment on municipal mast or municipal assets/infrastructure - per month per mast	2 446.09	2 813.00	2 307.83	2 654.00	5.99%
S34H2	Space in building adjacent to the mast (per m² per month)	644.35	741.00	607.83	699.00	6.01%
S34H3	Space outside the building adjacent to the mast (per m² per month)	323.48	372.00	305.22	351.00	5.98%
S34H4	Lease of municipal land with a mast on or for the erection of a new mast (per m² per month)	81.74	94.00	77.39	89.00	5.62%
S34J	**Memorial Benches / Picnic tables**					
S34J1	Application for a new memorial bench on municipal land	4 347.83	5 000.00	3 794.78	4 364.00	14.57%
S34J2	Fee for a memorial bench/picnic table on municipal land (per annum)	323.48	372.00	305.22	351.00	5.98%
S34J3	Application for the allocation of a existing memorial bench	2 608.70	3 000.00	new	new	
S34J4	Application for a new memorial / picnic table (including two concrete seats) installed on a concrete slab on municipal land	7 826.09	9 000.00	new	new	
S36	**PROPERTY INFORMATION**					
S36A1	Clearance Certificate (R/certificate) - ELECTRONIC	122.61	141.00	115.65	133.00	6.02%
S36A2	Clearance Certificate (R/certificate) - MANUAL	372.17	428.00	351.30	404.00	5.94%
S36B1	Deeds office registrations with sales information (R/100 erven or part)	161.74	186.00	152.17	175.00	6.29%
S36B2	Deeds office registrations with sales information (R/erf)	42.61	49.00	40.00	46.00	6.52%
S36C	Extract from the Valuation Roll (R/page)	13.91	16.00	13.04	15.00	6.67%
S36F	Revaluation fee	2 301.74	2 647.00	2 171.30	2 497.00	6.01%
S36G1	Valuation Certificate (R/certificate) - ELECTRONIC	57.39	66.00	53.91	62.00	6.46%
S36G2	Valuation Certificate (R/certificate) - MANUAL	193.91	223.00	182.61	210.00	6.19%
S36H	Access of valuation roll Information on CD	440.87	507.00	415.65	478.00	6.07%
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	2 189.00	no vat	2 065.00	no vat	6.00%
S40A2	Hire of Auditorium and Banqueting Hall per Hour or part of a hour	769.57	885.00	726.09	835.00	5.99%
S40A3	Hire of Auditorium per Hour or part of a hour	449.57	517.00	424.35	488.00	5.94%
S40A4	Hire of Banqueting Hall per Hour or part of a hour	449.57	517.00	424.35	488.00	5.94%
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	584.35	672.00	551.30	634.00	5.99%
S40A6	Piano per event	Actual Tuning Cost	applicable vat	Actual Tuning Cost	applicable vat	
S40A7	Use of sound and/or Ligthing Equipment per event per hour	122.61	141.00	115.65	133.00	6.02%
S40A8	Use of Kitchen per day	804.35	925.00	759.13	873.00	5.96%

S40A9	Hire of Glasses or Cups, Sauers and teaspoons per event	235.65	271.00	222.61	256.00	5.86%
S40A10	Local NGO's and CBO's per hour per venue - all events	251.30	289.00	237.39	273.00	5.86%
S40A12	Preparation for event - per hour	159.13	183.00	150.44	173.00	5.78%
S40A13	Meetings: Government departments (private meetings), NGO's and CBO's from outside the municipal area, per hour (Banquet hall)	354.78	408.00	334.78	385.00	5.97%
S40A14	Meetings: Local CBO's & NGO's per hour (Banquet hall only)	33.91	39.00	32.17	37.00	5.41%
S40A15	Weddings, Birthdays and Special Occasions per day (including the Kitchen)	2 232.17	2 567.00	2 106.09	2 422.00	5.99%
S40A16	Festivals/Exhibitions/Events per day (max 14 days). Both venues, excluding extras - more than 14 days refer to general tariffs	769.57	885.00	726.09	835.00	5.99%
S40C	**Rental Units - Kleinmond**					
S40C1	Hire per room per month	54.78	63.00	51.30	59.00	6.78%
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	354.78	408.00	334.78	385.00	5.97%
S40E5	Funeral Tea (three hours)	146.96	169.00	138.26	159.00	6.29%
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	293.91	338.00	277.39	319.00	5.96%
S40E8	Meetings: Local CBO's and NGO's per hour - Meetings free of charge for Hawston Local Organisation for the Elderly	33.91	39.00	32.17	37.00	5.41%
S40E9	Non-fundraising (parties) Per daytime *or* evening	178.26	205.00	167.83	193.00	6.21%
S40E10	Use of Kitchen - Fundraising events per event	323.48	372.00	305.22	351.00	5.98%
S40E11	Use of Kitchen - Non Fundraising	323.48	372.00	305.22	351.00	5.98%
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.	638.00	no vat	602.00	no vat	5.98%
S40J2	Deposit (refundable): Hawston Thusong Centre	1 152.00	no vat	1 087.00	no vat	5.98%
S40J3	Fundraising: Karaoke, Disco, competitions, etc. per daytime or evening	804.35	925.00	759.13	873.00	5.96%
S40J4	Church Services per day	111.30	128.00	105.22	121.00	5.78%
S40J5	Funeral Tea (three hours)	146.96	169.00	138.26	159.00	6.29%
S40J6	Government Imbizos (per day)	2 479.13	2 851.00	2 339.13	2 690.00	5.99%
S40J7	Non-fundraising events for Schools, other training institutions and sport & recreation	293.91	338.00	277.39	319.00	5.96%
S40J8	Meetings: Government Departments (private meetings) & CBO's outside Municipal area per hour	354.78	408.00	334.78	385.00	5.97%
S40J9	Meetings: Local CBO's, NGO's, Non-fund-raising indoor sports per hour (only large groups > 30) - (No Deposits)	33.91	39.00	32.17	37.00	5.41%
S40J10	Preparation for event - per hour	83.48	96.00	79.13	91.00	5.50%
S40J11	Non-fundraising: Parties, weddings, indoor sports, etc. per daytime or evening	402.61	463.00	380.00	437.00	5.95%
S40J12	Tariff for events continuing after midnight (24h00) per hour	246.96	284.00	233.04	268.00	5.97%
S40J13	Sound OR Ligthing Equipment per event (each item) per hour	123.48	142.00	116.52	134.00	5.97%
S40J14	Use of kitchen (per event per day)	387.83	446.00	366.09	421.00	5.94%
S40J15	Use of kitchen for water jugs and glasses or tea cups & sauces (per event per day)	56.52	65.00	53.04	61.00	6.56%
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)	33.91	39.00	32.17	37.00	5.41%
S43A2	Open Stalls per day (Western Cape December Holiday plus Easter Weekend)	49.57	57.00	46.96	54.00	5.55%
S43B	**Outside the CBD**					
S43B1	Open Stalls Rental –December - January pm	110.44	127.00	104.35	120.00	5.83%
S43B2	Open Stalls Rental - February to November pm	46.96	54.00	44.35	51.00	5.89%
S43D	**Events: Any Public Open Space, Beaches, Gardens, Nature Reserves, Parks, Caravan Parks, Camping Sites and Resorts (As per the Event By-Law and Policy)**					
S43D1	Car Park - Private Car Sales per day (demarcated areas)	44.35	51.00	41.74	48.00	6.25%
S43D2	Profitable Organisations, sporting events, markets, music festivals etc as per the Events By-Law and Policy (Excluding other services eg. Refuse collection, electricity, etc.) per event	6 956.52	8 000.00	987.83	1 136.00	604.22%
S43D3	Non-profitable Organisations, birthday parties, weddings, creches, school events, relligious events, awareness campaigns (Excluding other services eg. Refuse collection, electricity, etc.) per event	434.78	500.00	no charge	no vat	
S43F	**Beaches**					
~~S43F1~~	~~Beach Rentals - per day (Private functions)~~	~~1 529.57~~	~~1 759.00~~	~~1 442.61~~	~~1 659.00~~	~~6.03%~~
S43F2	Rental December to January pm	276.52	318.00	260.87	300.00	6.00%
S43F3	Rental February to November pm	92.17	106.00	86.96	100.00	5.99%
S43G	**Leases**					
S43G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	215.65	248.00	203.48	234.00	5.98%
S43G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	89.57	103.00	84.35	97.00	6.18%
S46	**RENTAL: OFFICE**					
S46A	Rental for office space (Hermanus Administration) (per m² per month)	146.96	169.00	138.26	159.00	6.29%
S46A1	Rental for office space (Gansbaai, Stanford & Kleinmond Administrations) (per m² per month)	73.04	84.00	68.70	79.00	6.33%
S46A2	Rental for office space to NGO's/NPO's/Government Departments/State Owned Enterprises irrespective of area (per m² per month)	44.35	51.00	41.74	48.00	6.25%
S46B	Rental for office space - Local Council Functions	no charge	no vat	no charge	no vat	
S48	**RENTAL: SPORT FACILITIES**					
S48A	**Spaces for Sport - Blompark/Eloxolweni/Gansbaai Communal Sport Centre(S4S) / Hawston /Masakane/ Kleinmond / Mount Pleasant / Overhills / Stanford / Zwelihle**					
S48A1	Club House - per hour (private events)	201.74	232.00	190.44	219.00	5.94%
S48A2	Club House - Sport events hosted by affiliated Sport and Recreation structures per hour	49.57	57.00	46.96	54.00	5.55%
S48A3	Club House - Sport event hosted by Non-affiliated Sport and Recreation structures - per hour	101.74	117.00	95.65	110.00	6.37%
S48A4	Club House Education, Welfare & NPO's/NGO's, Churches per hour	49.57	57.00	1 876.52	2 158.00	-97.36%
S48A5	Club House - Schools & Non-fundraising events per day	49.57	57.00	new	new	
S48A6	Club House– All events hosted where the municipality is the official host	no charge	no charge	1 035.65	1 191.00	
S48A7	Club House - All events hosted by Government Departments directly benefiting the community	no charge	no charge	new	new	
S48A8	Club House - Hiring of kitchen per day	304.35	350.00	new	new	
S48A9	Club House - Breakage deposit	800.00	no vat	new	new	

S48A10	Club House - Gatherings/meetings (non-fundraising) per hour	27.83	32.00	new	new	
S48A11	Club House - Gatherings/meetings/private functions & fundraising events per hour	174.78	201.00	new	new	
S48B	**Sport grounds**					
S48B1	Sportgrounds - Use of field: Affiliated members & schools per month per field	173.91	200.00	new	new	
S48B2	Sportgrounds - use of field: Affiliated members & schools per day per field	86.96	100.00	new	new	
S48B3	Sportgrounds - Festivals/Non-fundraising events per day	869.57	1 000.00	new	new	
S48B4	Sportgrounds - Exhibitions/shows/private events per day	869.57	1 000.00	new	new	
Note	**Sportgrounds refer to playing surfaces**					
S48C	**Affiliation fees**					
S48C1	Affiliation fees - Overstrand sport clubs per annum	173.91	200.00	new	new	
S48C2	Affiliation fees - Overstrand schools per annum	173.91	200.00	new	new	
S48D	**Tennis/Netball/Basketball Courts**					
S48D1	Tennis/Netball/Basketball Courts - Affiliated members & schools per month	86.96	100.00	new	new	
S48D2	Tennis/Netball/Basketball Courts - Non-affiliated members & individuals per month	43.48	50.00	new	new	
S49	**RENTAL: VACANT SERVICED ERVEN FOR LOW COST HOUSING**					
S49A	Wetcore Stands (Social Housing) - rent per month	41.74	48.00	39.13	45.00	6.67%
S50	**SCHUSS HOUSES KLEINMOND (Meerenvlei)**					
S50A	Rental per unit per month	1 192.17	1 371.00	1 124.35	1 293.00	6.03%
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 + R55.12	applicable vat	actual cost + R52.00	applicable vat	
S55B2	Administration Cost - RD cheques, Post Dated Cheques	actual cost + R55.12	applicable vat	actual cost + R52.00	applicable vat	
S55B3	Administration Cost - Trace of Direct Deposit	actual cost + R112.36	applicable vat	actual cost + R106.00	applicable vat	
S55D1	Copies: A3 page	4.96	5.70	4.70	5.40	5.64%
S55D2	Copies: A3 page Colour	9.04	10.40	8.52	9.80	6.10%
S55D3	Copies: A4 page	2.17	2.50	2.02	2.33	7.18%
S55D4	Copies: A4 page Colour	6.09	7.00	5.74	6.60	6.01%
S55E	Foreign Bank Cost	actual cost	applicable vat	actual cost	applicable vat	
S55F1	Fax per page - excluding 0865/6 numbers	6.09	7.00	5.74	6.60	6.10%
S55F2	Fax per page - 0865/6 numbers	10.09	11.60	9.48	10.90	6.43%
S55G1	Interest on accounts in arrear	prime + 4%	no vat	prime + 4%	no vat	
S55G2	Placard / Poster Deposit for Elections	5 584.00	no vat	5 268.20	no vat	5.99%
S55G4	Placard / Poster Deposit for Political Parties	5 584.00	no vat	5 268.20	no vat	5.99%
S55H	Placard / Poster each	20.00	23.00	19.04	21.90	5.04%
S55I	Multiple Duplicate Consumer Accounts per request	9.57	11.00	9.04	10.40	5.81%
S55I1	Duplicate PayDay pay slip	9.57	11.00	9.04	10.40	5.81%
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	1 800.00	no vat	1 800.00	no vat	0.00%
S55K1A	Tender objection deposit (refundable if appeal is upheld)	1 800.00	no vat	1 800.00	no vat	0.00%
S55K1B	Tender objection deposit (partially upheld -50% refundable)	900.00	no vat	1 675.00	no vat	-46.27%
S55K2	Tender documentation Fee: (less than 50 pages)	34.78	40.00	34.78	40.00	0.00%
S55K3	Tender documentation Fee: (more than 51 pages less than 200 pages)	130.44	150.00	182.61	210.00	-28.57%
S55K4	Tender documentation Fee: (more than 200 pages)	217.39	250.00	391.30	450.00	-44.44%
S55K5	Tender documentation Fee (Consultant/CIDB colour-coded pages)	521.74	600.00	695.65	800.00	-25.00%

S55L	Advertising Signs Auctioneers per 14days	297.39	342.00	563.48	648.00	-47.22%
S55K1	Laminated Cost A3	7.83	9.00	7.30	8.40	7.26%
S55K2	Laminated Cost A4	4.78	5.50	4.52	5.20	5.75%
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	1 184.35	1 362.00	1 117.39	1 285.00	5.99%
S72	**TOWN PLANNING: APPLICATION FEES**					
S72A	Amendment, deletion or additional contitions in respect of an existing approval	2 429.57	2 794.00	2 440.00	2 806.00	-0.43%
S72A1	Phasing, amendment, or cancellation of a plan of subdivion or a part thereof, including a General Plan or diagram	2 586.09	2 974.00	new	new	
S72A2	Permission required in terms of condition of approval	2 586.09	2 974.00	new	new	
S72B	Application for deviation of SDF/Sectoral Plans	3 044.35	3 501.00	2 872.17	3 303.00	5.99%
S72F	**Amendment, Suspension or Deletion of Restrictive Conditions**					
S72F1	Erven 150m² and smaller	299.13	344.00	282.00	324.30	6.07%
S72F2	Erven between 150 m² and 400 m²	599.13	689.00	565.22	650.00	6.00%
S72F3	Erven 400 m² and larger	4 556.52	5 240.00	4 298.26	4 943.00	6.01%
S72G	**Consolidations (if combined with a subdivision application, only the subdivision fee is payable)**					
S72G1	Erven 150m² and smaller	280.00	322.00	264.35	304.00	5.92%
S72G2	Erven between 150 m² and 400 m²	564.35	649.00	532.17	612.00	6.05%
S72G3	Erven 400 m² and larger	3 216.52	3 699.00	3 034.78	3 490.00	5.99%
S72H	**Subdivision (cumulative)**					
S72H1	up to 5 erven	4 347.83	5 000.00	4 101.74	4 717.00	6.00%
S72H2	6 to 10 erven	7 400.87	8 511.00	6 981.74	8 029.00	6.00%
S72H3	More than 10	7 400.87	8 511.00	6 981.74	8 029.00	6.00%
S72H3A	Additional per erf after 10	111.30	128.00	105.22	121.00	5.78%
S72I	**Application for Consent Use**					
S72I1	Erven 150m² and smaller	254.78	293.00	240.00	276.00	6.16%
S72I2	Erven between 150m² and 400m²	677.39	779.00	639.13	735.00	5.99%
S72I3	Erven 400 m² and larger	3 217.39	3 700.00	3 035.65	3 491.00	5.99%
S72J	**Application for Rezoning and Closure of Public Place**					
S72J1	Erven 150 m² and smaller	677.39	779.00	639.13	735.00	5.99%
S72J2	Erven between 150 m² and 400 m²	1 107.83	1 274.00	1 045.22	1 202.00	5.99%
S72J3	Erven between 400m² and 5000m²	7 400.87	8 511.00	6 981.74	8 029.00	6.00%
S72J4	Erven 5000m² and larger	8 474.78	9 746.00	7 994.78	9 194.00	6.00%
S72K	**Departure ito Section 16(2)(b) and (c) of OM Land Use Planning Bylaw**					
S72K1A	Erven 150m and smaller	254.78	293.00	240.00	276.00	6.16%

S72K1B	Erven between 150m² and 400m²	563.48	648.00	531.30	611.00	6.06%
S72K1C	Erven 400 m² and larger	3 217.39	3 700.00	3 035.65	3 491.00	5.99%
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	367.00	no vat	346.00	no vat	6.07%
S72L2	Erven between 150m² and 400 m²	688.00	no vat	649.00	no vat	6.01%
S72L3	Erven 400 m² and larger	3 712.00	no vat	3 502.00	no vat	6.00%
	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	2 340.87	2 692.00	2 208.70	2 540.00	5.98%
S72N	**Zoning Determination**					
S72N1	Erven 150m² and smaller	677.39	779.00	639.13	735.00	5.99%
S72N2	Erven between 150 m² and 400 m²	2 129.57	2 449.00	2 008.70	2 310.00	6.02%
S72N3	Erven 400 m² and larger	3 217.39	3 700.00	6 981.74	8 029.00	-53.92%
S72N4	Disestablishment of HOA	3 217.39	3 700.00	3 035.65	3 491.00	5.99%
S72P	**Relaxation of Title Deed** (if combined with departure application only the higest fee applies)					
S72P0	Erven 150m² and smaller	288.70	332.00	272.17	313.00	6.07%
S72P1	Erven between 150m² and 400m²	563.48	648.00	531.30	611.00	6.06%
S72P2	Erven larger than 400m²	3 203.48	3 684.00	3 021.74	3 475.00	6.01%
S72Q	**Permission in terms of Zoning Scheme including permission for the reconstruction of an existing building that constitutes a non-conforming use**					
S72Q1	Erven 150m² and smaller	254.78	293.00	240.00	276.00	6.16%
S72Q2	Erven between 150m² and 400m²	563.48	648.00	531.30	611.00	6.06%
S72Q3	Erven 400 m² and larger	3 217.39	3 700.00	3 035.65	3 491.00	5.99%
S72R	Extension of ~~Time~~ period of validity of an approval	808.70	930.00	762.61	877.00	6.04%
S72S	Exemption in terms of Section 26	127.83	147.00	120.87	139.00	5.76%
S72T	Departure from trading hours in terms of the Oversrtrand Liquor Trading By-law	3 217.79	3 700.46	new	new	
S75	**TOWN PLANNING: LAND USE PLANNING FEE**					
S75A1	Advertising Costs Government Gazette	4 503.48	5 179.00	4 248.70	4 886.00	6.00%
S75A2	Advertising Costs Local newspapers	4 503.48	5 179.00	4 248.70	4 886.00	6.00%
S75A3	Advertising Costs Local Newspaper (Removal of Restriction only)	9 006.96	10 358.00	8 497.39	9 772.00	6.00%
S75A4	Advertising Costs - Placing of Final Notice in the Government Gazette	1 273.04	1 464.00	1 200.87	1 381.00	6.01%
S75B	Regulations of Zoning schemes (printing)	289.57	333.00	273.04	314.00	6.05%
S75C	Spatial Development Framework (printing)	289.57	333.00	273.04	314.00	6.05%
S75D	Zoning Certificate	323.48	372.00	305.22	351.00	5.98%
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	323.48	372.00	305.22	351.00	5.98%
S75H	Section 30(2) Certification / Clearance (only for the first transfer) (tariff not applicable in case of transfer op property between spheres of government, housing projects (municipal, provicial or national government) or registered NPO's	1 907.83	2 194.00	1 800.00	2 070.00	5.99%
S75I	Determination of Administrative Penalty: % as determined in terms of Section 90(5) of the Overstrand Municipality Land Use Planning Amendment By-Law, 2020					

S75I1	Formal structure - habitable (erven 150m² and smaller) per sqm	5 539.13	6 370.00	5 225.22	6 009.00	6.01%
S75I2	Formal structure - habitable (erven larger than 150m²) per sqm	16 614.78	19 107.00	15 673.91	18 025.00	6.00%
S75I3	Formal structure non-habitable per sqm	average of two formal quotations	average of two formal quotations	average of two formal quotations	average of two formal quotations	
S80	**TRAFFIC**					
S80J	**Business & Other Events**					
S80J1	Per officer per hour or part thereof - Mon - Sat	563.48	648.00	531.30	611.00	6.06%
S80J2	Per officer per hour or part thereof - Sundays and public Holidays	644.35	741.00	607.83	699.00	6.01%
S80J4	Administrative fee for provision of officers - per application	153.91	177.00	145.22	167.00	5.98%
S80K	**Removal of Vehicles/Towing Fee**					
S80K1	Removal of Vehicles per vehicle	1 352.17	1 555.00	1 275.65	1 467.00	6.00%
S80K2	Storage Fees per day	371.30	427.00	350.44	403.00	5.95%
S80K3	Towing Charge	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
S80K4	Wheel Clamping per vehicle	500.87	576.00	472.17	543.00	6.08%
S80L	**Traffic Cones**					
S80L1	Hire of Traffic Cones per Cone per day	80.00	92.00	75.65	87.00	5.75%
S80P	**Disabled Parking Token**					
S80P1	Disabled Parking Token per application - valid for 2year period	147.83	170.00	139.13	160.00	6.25%
S80R	**Impoundment of Boats**					
S80R1	Impoundment Fee per boat	2 003.48	2 304.00	1 890.44	2 174.00	5.98%
S80T1	NLTA impoundments of public transport vehicles according the Government Notice 5/2009	6 452.17	7 420.00	6 086.96	7 000.00	6.00%
S80T2	NLTA Deviating of the routes public transport	2 304.35	2 650.00	2 173.91	2 500.00	6.00%
S85	**WAYLEAVES AND THE USE OF MUNICIPAL ROAD RESERVES FOR THE INSTALLATION OF SERVICES.**					
S85A	**Administration and Supervision Fee**					
S85A2	Administration fee for a wayleave or permit to use the road reserve to install an underground service **per permit/event/incident**	1 693.91	1 948.00	1 598.26	1 838.00	5.98%
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**					
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)	11 490.44	13 214.00	10 840.00	12 466.00	6.00%

REFUSE (SOLID WASTE) TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2023/2024		2022/2023		1.068 / 1.060
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
	DOMESTIC WASTE					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (**R/Month**)	228.00	262.20	213.48	245.50	6.80%
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)**	-228.00	-262.20	-213.48	-245.50	6.80%
	BUSINESS WASTE					
SAN1C	Commercial/Business (Hostels, Old Age Homes, Caravan Sites, Semi-permanent Resorts etc) (**R/Month)**	228.00	262.20	213.48	245.50	6.80%
SA1N1	Bulk Container 240L (Wheeley bin) **(R/Month) 1** X per week (if available)	228.00	262.20	213.48	245.50	6.80%
SAN1N	Bulk Container 240L (Wheeley bin) **(R/Month) 2** X per week (if available)	455.99	524.39	426.96	491.00	6.80%
SA1N3	Bulk Container 240L (Wheeley bin) **(R/Month) 3** X per week CBD (if available)	683.97	786.57	640.42	736.48	6.80%
SA1N4	Bulk Container 240L (Wheeley bin) **(R/Month) 4** X per week CBD (if available)	911.97	1 048.77	853.90	981.99	6.80%
SA1N2	Bulk Container 240L (Wheeley bin) **(R/Month) 5** X per week CBD (if available)	1 139.97	1 310.97	1 067.39	1 227.50	6.80%
SAN1O	Camphill Route **(R/Month)** (If available)	1 791.37	2 060.08	1 677.31	1 928.91	6.80%
SAN1P	Additional Removals per week on **Saturday** per Bin **(R/Month)** per removal	341.98	393.28	320.21	368.24	6.80%
SA1P1	Additional Removals on request Central Town (CBD) per bin **(R/Month**) (Sunday or Public Holidays) per removal	455.98	524.38	426.95	490.99	6.80%
SA1P2	All CBD's additional Removal during normal working week, per Bin, per removal	52.72	60.63	49.36	56.76	6.81%
SA1P3	All CBD's additional Removal on Saturday, per Bin per removal	79.07	90.93	74.04	85.14	6.80%
SA1P4	All CBD's additional Removal during Sunday or Public Holidays, per Bin per removal	105.43	121.24	98.72	113.53	6.80%
SA1Q	Caravan Sites, Chalets, Semi-permanent & Resorts **(R/Month)** (Uilenskraalmond Vakansieoord; Franskraal Vakansieoord; Pearly Beach Camp, Micheal Fuchs Guesthouse) **NO REMOVAL (per unit/site)**	73.35	84.35	68.68	78.98	6.80%
SAN1R	Departmental Consumption (Municipal Consumption per removal site per **month**)	228.00	262.20	213.48	245.50	6.80%
SAN1U	Schools **(R/Month)**	228.00	262.20	213.48	245.50	6.80%
SAN1T	Removal outside service area (per removal per hour) (If available)	1 709.94	1 966.43	1 601.07	1 841.23	6.80%
SAN1V	Single Quarters & Transit Camps per unit	73.28	84.27	68.61	78.90	6.81%
SAN1W	Guesthouses, Bed & Breakfast **(R/Month)**	228.00	262.20	213.48	245.50	6.80%
SAN1X	Removal of food waste for safe disposal (**R/per Collection**)	453.94	522.03	425.04	488.80	6.80%
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	
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 (2 X SAN3B)	523.79	602.36	490.44	564.01	6.80%
SA2B3	Vehicles >2 & up to 3 Ton per vehicle load capacity (3 X SAN3B)	785.68	903.53	735.66	846.01	6.80%
SAN2C	**WEIGH BRIDGE - SELF DUMPING ZWELIHLE DROP OFF: GENERAL REFUSE (rounding applicable)**					
SA2C1	Up to 1 ton load weighed	no Charge	no vat	no Charge	no vat	
SA2C2	Above 1 ton load weighed per ton load weighed (maximum 3 tons)	261.89	301.17	245.22	282.00	6.80%
SA2C3	Weighing - Commercial vehicles (Cars, pick-ups / bakkies, campers, caravans and trailers)	203.38	233.89	190.44	219.00	6.80%
SA2C4	Weighing - Large vehicles (trucks and busses)	521.93	600.22	488.70	562.00	6.80%
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	261.89	301.17	245.22	282.00	6.80%
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)	261.89	301.17	245.22	282.00	6.80%
SAN3G	Weighing - Commercial vehicles (Cars, pick-ups / bakkies, campers, caravans and trailers)	203.12	233.59	190.19	218.72	6.80%
SAN3H	Weighing - Large vehicles (trucks and busses)	522.32	600.67	489.06	562.42	6.80%
SAN4	**BASIC FEE REFUSE SERVICE (Erven without approved building plans)**					
SAN4A	All registered erven without approved building plans **(R/Month)**	113.99	131.09	106.73	122.74	6.80%
SAN5	**SUNDRIES (rounding applicable)**					
SAN5A	Rental of Bulk Container per day (including disposal)	120.00	138.00	113.04	130.00	6.16%
SAN5B	Deposit - rental of bulk containers per 4 bins or less	903.00	no vat	852.00	no vat	5.99%
SAN5C	Asbestos Sheet - per unit (Limited to **max 10m² per six month period**)	145.22	167.00	137.39	158.00	5.70%
SAN5D	Baboon Resistant 240L Wheeley bin with lock delivered to homes - projects	1 422.61	1 636.00	1 341.74	1 543.00	6.03%
SAN5E	Replacement lock on baboon resistant wheelie bin	442.61	509.00	417.39	480.00	6.04%
SAN5F	**Chipped Organic Material at Gansbaai landfill site**					
SAN5F1	Per ton (when available and for self loading)	0.00	0.00	0.00	0.00	
SAN5F2	Per cubic (m³) (when available and for self loading)	0.00	0.00	0.00	0.00	

SEWER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2023/2024		2022/2023		1.075 1.068 1.060
		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.	16.69	19.19	15.53	17.86	7.47%
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.	148.22	170.45	137.88	158.56	7.50%
SE7A3	Call out fee for Tank Service request but no service due to another defect/no acces to tank	677.42	779.03	634.29	729.43	6.80%
SE7A5	Double the basic charge levied where networks are available but client is not connected	294.51	338.69	275.76	317.12	6.80%
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS					
SE7A4	0 - 7 kl - **subsidised**	-16.69	-19.19	-15.53	-17.86	7.47%
SE7A5	8 - 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.	-16.69	-19.19	-15.53	-17.86	7.47%
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	16.69	19.19	15.53	17.86	7.47%
SE7B2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	677.42	779.03	634.29	729.43	6.80%
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**					
SE7C1	per kl (based on 70% of water usage) per unit per month.	16.69	19.19	15.53	17.86	7.47%
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	16.69	19.19	15.53	17.86	7.47%
SE7D2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	677.42	779.03	634.29	729.43	6.80%
SE7E	**CONSUMPTION - DEPARTMENTAL**					
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	16.69	19.19	15.53	17.86	7.47%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	147.40	169.51	137.88	158.57	6.90%
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	-147.40	-169.51	-137.88	-158.57	6.90%
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	99.32	114.22	92.91	106.85	6.90%
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	147.39	169.50	137.88	158.56	6.90%
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	99.32	114.22	92.91	106.85	6.90%
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	99.32	114.22	92.91	106.85	6.90%
SE8F	**Infrastructure**					
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	9.60	11.04	9.60	11.04	0.00%
SE8F2	Fixed Infrastructure Basic Charge per erf/unit per month (No 2 end date 30 June 2029)	3.43	3.94	3.43	3.94	0.00%

SE8F3	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households (No 2 end date 30 June 2029)	-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)	677.42	779.03	634.29	729.43	6.80%
SE9A2	Vacuum Tanker Service provided on request < 5kl (per 5kl or part thereof)	677.42	779.03	634.29	729.43	6.80%
SE9A4	Vacuum Tanker Service provided on request > 6kl (per 6kl or part thereof)	677.42	779.03	634.29	729.43	6.80%
SE9A5	Call out fee for Tank Service request but no service due to another defect	677.42	779.03	634.29	729.43	6.80%
SE9A6	More than 3 pipes an additional fee per pipe for users not paying tariff SE7 above	99.23	114.11	92.91	106.85	6.80%
SE9B	**After Hours Vacuum Tanker Service - PROVIDED ON REQUEST**					
SE9B1	After Hours - per request < 6kl (per 6kl or part thereof)	1 354.84	1 558.07	1 268.58	1 458.87	6.80%
SE9B2	After Hours - per request > 6kl (per 6kl or part thereof)	1 354.84	1 558.07	1 268.58	1 458.87	6.80%
SE9B3	After Hours - per request < 5kl (per 5kl or part thereof)	1 354.84	1 558.07	1 268.58	1 458.87	6.80%
SE9B2	After Hours Businesses with Public Toilets per removal	406.81	467.83	380.90	438.04	6.80%
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**	406.81	467.83	380.91	438.05	6.80%
SE9C2	Normal ApplicableTariff (SE9A2) plus additional per km	19.86	22.84	18.60	21.39	6.77%
	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**	406.81	467.83	380.90	438.04	6.80%
SE9C7	After Hours Applicable Tariff (SE9B2) plus additional per km	19.86	22.84	18.60	21.39	6.79%
SE10	**SUNDRY CHARGES**					
SE9D	**Testing and Connection Fees**					
SE9D1	Testing of the septic and conservancy tanks per test	1 749.57	2 012.00	1 650.44	1 898.00	6.01%
SE9D2	Smallbore sewerage connection fee + tank test	8 027.83	9 232.00	7 573.04	8 709.00	6.01%
SE9D3	Sewer Connection	6 023.48	6 927.00	5 682.61	6 534.99	6.00%
SE9E	**Disposal with own tanker truck**					
SE9E1	Charge per kl or part thereof	16.52	19.00	15.65	18.00	5.56%
SE11	**ILLEGAL CONNECTION / TAMPERING FEE**					
SE11A	1st Offence	8 250.00	no vat	7 783.00	no vat	6.00%
SE11B	2 nd Offence (SE11A X 2)	16 500.00	no vat	15 566.00	no vat	6.00%

NOTE: Any requests for tanker services after 15:00 will be charged at the after hour rate

ELECTRICITY TARIFFS (ROUNDING APPLICABLE) (AFTER NERSA approval)

Tariff Code	Detail		2023/2024		2022/2023		1.1510 1.1510 1.06 1.1510 1.1510
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.1510
ED	**CONSUMER DEPOSITS**						
ED1	Large Power User Group tariff E5 (excluding Kleinmond)	**R**	0.00	no vat	0.00	no vat	
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**	3 423.00	no vat	3 229.00	no vat	6.01%
ED4	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity	**R**	6 000.00	no vat	5 660.00	no vat	6.01%
ED5	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity	**R**	13 713.00	no vat	12 937.00	no vat	6.00%
ED6	Domestic & Commercial Single Phase Pre-paid (Two Part Tariff) - Electricity	**R**	789.00	no vat	744.00	no vat	6.05%
ED7	Domestic & Commercial Three Phase Pre-paid (Two Part Tariff) - Electricity	**R**	1 576.00	no vat	1 487.00	no vat	5.99%
ED8	Indigent Registered (including UISP)	**R**	254.00	no vat	240.00	no vat	5.83%
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 (No 1 end date 30 June 2026)	**R**	16.65	19.15	16.65	19.15	0.00%
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**	504.90	580.64	438.66	504.46	15.10%
	kWH Unit cost						
E1A2	IBT BLOCK 1 0 - 350 kWh	**c**	193.72	222.78	168.31	193.56	15.10%
E1A3	IBT BLOCK 2 351 - 600 kWh	**c**	284.52	327.20	247.19	284.27	15.10%
E1A4	IBT BLOCK 3 > 600 kWh	**c**	349.57	402.01	303.71	349.27	15.10%
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**						
E1B1	Basic Monthly charge per meter	**R**	504.90	580.64	438.66	504.46	15.10%
	kWH Unit cost						
E1B2	IBT BLOCK 1 0 - 350 kWh	**c**	178.95	205.79	155.47	178.79	15.10%
E1B3	IBT BLOCK 2 351 - 600 kWh	**c**	268.11	308.33	232.94	267.88	15.10%
E1B4	IBT BLOCK 3 > 600 kWh	**c**	336.02	386.42	291.94	335.73	15.10%
E1C	**SINGLE PHASE : COMMERCIAL**						
E1C1	Basic Monthly charge per meter	**R**	504.90	580.64	438.66	504.46	15.10%
E1C2	kWH Unit cost - Credit Meters	**c**	289.94	333.43	251.90	289.69	15.10%
E1C3	KwH Unit cost - Pre-paid meters	**c**	273.22	314.20	237.38	272.99	15.10%
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**	180.89	208.02	157.16	180.73	15.10%

E1E	**One part tariff (Pre-paid meters only) Local Economic Development Projects**						
	kWH Unit cost						
E1E1	IBT BLOCK 1 0 - 350 kWh	**c**	312.54	359.42	271.54	312.27	15.10%
E3	**THREE PHASE: COMMERCIAL & DOMESTIC**						
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) DOMESTIC**						
E3E1	Basic Monthly charge per meter	**R**	1 009.78	1 161.25	877.31	1 008.91	15.10%
	kWH Unit cost						
E3E2	IBT BLOCK 1 0 - 350 kWh	**c**	195.55	224.88	169.90	195.39	15.10%
E3E3	IBT BLOCK 2 351 - 600 kWh	**c**	285.69	328.54	248.21	285.44	15.10%
E3E4	IBT BLOCK 3 > 600 kWh	**c**	347.41	399.52	301.83	347.10	15.10%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) DOMESTIC**						
E3E5	Basic Monthly charge per meter	**R**	1 009.78	1 161.25	877.31	1 008.91	15.10%
	kWH Unit cost						
E3E6	IBT BLOCK 1 0 - 350 kWh	**c**	180.65	207.75	156.95	180.49	15.10%
E3E7	IBT BLOCK 2 351 - 600 kWh	**c**	269.22	309.60	233.90	268.99	15.10%
E3E8	IBT BLOCK 3 > 600 kWh	**c**	333.94	384.03	290.13	333.65	15.10%
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) COMMERCIAL**						
E3E9	Basic Monthly charge per meter	**R**	1 009.78	1 161.25	877.31	1 008.91	15.10%
E3E10	**kWH Unit cost**	**c**	289.94	333.43	251.90	289.69	15.10%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) COMMERCIAL**						
E3E11	Basic Monthly charge per meter	**R**	1 009.78	1 161.25	877.31	1 008.91	15.10%
E3E12	**kWH Unit cost**	**c**	273.22	314.20	237.38	272.99	15.10%
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**	344.86	396.59	299.62	344.56	15.10%
E5	**TIME OF USE TARIFF**						
	Service Charge (per month) for MV and LV consumers						
E5A1	Administrative and Service Charge **Medium Voltage** per month	**R**	4 801.58	5 521.82	4 171.66	4 797.41	15.10%
E5A1A	Administrative and Service Charge **Low Voltage** per month	**R**	4 246.56	4 883.54	3 689.45	4 242.87	15.10%
E5A2	Network Demand Charge kVA: Utilised capacity	**R**	47.36	54.46	41.15	47.32	15.09%
E5A3	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	**R**	37.75	43.41	32.80	37.72	15.09%
	Medium Voltage Metering Points (11000V)						
E5A4	Off Peak kWh Unit Charge	**c**	79.68	91.63	69.23	79.61	15.09%
E5A5	Standard kWh Unit Charge	**c**	143.45	164.97	124.63	143.32	15.10%
E5A6	Peak kWh Unit Charge	**c**	466.19	536.12	405.03	465.78	15.10%
	Low Voltage Metering Points (400V)						
E5A7	Off Peak kWh Unit Charge	**c**	85.68	98.53	74.44	85.61	15.10%
E5A8	Standard kWh Unit Charge	**c**	149.41	171.82	129.81	149.28	15.10%
E5A9	Peak kWh Unit Charge	**c**	472.17	543.00	410.23	471.76	15.10%
	Sundry Charges						
E5A10	Exceed NOTIFIED MAXIMUM DEMAND (NMD) per kVA Per month	**R**	1 473.93	1 695.02	1 280.56	1 472.64	15.10%
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**	-504.90	-580.64	-438.66	-504.46	15.10%

E7	**PUBLIC LIGHTING & CCTV**						
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	**c**	166.68	191.68	101.84	117.12	63.67%
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge) per 100 Watt per month	**R**	58.30	67.05	38.40	44.16	51.82%
E7A5	Illuminated street sign boards per month	**R**	44.20	50.83	38.40	44.16	15.10%
E7A6	Maintenance charge per light per month		31.36	36.06	new	new	
E8	**CASUAL SUPPLIES**						
E8A1	Per connection includes disconnection excluding hire of kiosk	**R**	1 740.08	2 001.09	1 511.80	1 738.57	15.10%
E8A2	Consumption per day if not metered	**R**	113.06	130.02	98.23	112.96	15.10%
E8A3	Hire of temporary distribution kiosk, per kiosk, per occasion	**R**	681.87	784.15	592.42	681.28	15.10%
E8A4	Deposit (Usage will be subtracted)	**R**	2 162.00	no vat	2 039.36	no vat	6.01%
E8A5	One part tariff : Prepaid or Credit Casual Supply	**c**	342.94	394.38	297.95	342.64	15.10%
E9	**NETWORK CHARGES: SERVICED LAND**						
E9A1	Network charge per serviced plot per month	**R**	504.90	580.64	438.66	504.46	15.10%
E9A2	Infrastructure Charge per Meter per month (No 1 end date 30 June 2026)	**R**	16.65	19.15	16.65	19.15	0.00%
E10	**SUNDRY CHARGES**						
E10A1	Call-out Fee - office hours (Based on 2 hours for electr & assist + 30km)	**R**	834.78	960.00	787.83	906.00	5.96%
E10A2	Call-out Fee - after hours: Weekdays & Saturdays (Based on 2 hrs (time and a half) for electr & assist + 30km)	**R**	1 172.17	1 348.00	1 106.09	1 272.00	5.97%
E10A3	Call-out Fee - after hours: Sundays & Public Holidays (Based on 2 hrs (double time) for electr & assist + 30km)	**R**	1 507.83	1 734.00	1 422.61	1 636.00	5.99%
E10A4	MV. Switching on Council's equipment office hours (Based on 3 hours for superintendent & electr + 60km)	**R**	2 431.30	2 796.00	2 293.91	2 638.00	5.99%
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**	3 484.35	4 007.00	3 286.96	3 780.00	6.01%
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**	4 538.26	5 219.00	4 281.74	4 924.00	5.99%
E10A7	Contractor Inspection 2nd	**R**	817.39	940.00	771.30	887.00	5.98%
E10A8	Contractor Inspection 3rd	**R**	1 233.91	1 419.00	1 164.35	1 339.00	5.97%
E10A9	Disconnection	**R**	400.87	461.00	378.26	435.00	5.98%
E10A10	Reconnection	**R**	400.87	461.00	378.26	435.00	5.98%
E10A11	Verification of a Meter Reading	**R**	400.87	461.00	378.26	435.00	5.98%
E10A12	Administration fee - recalculation due to no meter access	**R**	208.70	240.00	196.52	226.00	6.20%
E10A13	Test of Meter: 1 & 3 Phase (Conditionally Refundable) External testing	**R**	769.57	885.00	726.09	835.00	5.99%
E10A14	Test of Meter: All other Meters (Conditionally Refundable) External testing	**R**	cost + 15%	applicable vat	cost + 15%	applicable vat	
E10A15	Tariff change - change between one part and two-part	**R**	273.04	314.00	257.39	296.00	6.08%
E10A16	Damage elect meter (based on meter cost + call out X 2)	**R**	2 737.39	3 148.00	2 582.61	2 970.00	5.99%
E10A17	Damage elect meter 3 phase (based on meter cost + call out X 2)	**R**	4 180.00	4 807.00	3 943.48	4 535.00	6.00%
E10A18	Replacement of CIU (Meter keypad) (Based on keypad cost and call out fee)	**R**	1 378.26	1 585.00	1 300.00	1 495.00	6.02%
E10A19	Damage of Bulk meter-(Based on 3 hours for a superintendent and electrician + 60km + bulk meter cost + modem cost)	**R**	9 047.83	10 405.00	8 535.65	9 816.00	6.00%
E10A20	Commission of Bulk meter, supplied by customer (call out fee x 3)	**R**	2 504.34	2 879.99	2 363.48	2 718.00	5.96%
E10A21	Damage of HV Cable	**R**	cost + R45 628.73	applicable vat	cost + R43 045.97	applicable vat	6.00%

E10A22	Damage of MV Cable	**R**	cost + R11 927.89	applicable vat	cost + R11 252.73	applicable vat		6.00%
E10A23	Damage of LV Cable	**R**	cost + R 4 803.88	applicable vat	cost + R 4 531.96	applicable vat		6.00%
E10A24	Damage of Service Connection Cable	**R**	cost + R 1 201.56	applicable vat	cost + R 1 133.55	applicable vat		6.00%
E10A25	Working without Way leave	**R**	6 158.26	7 082.00	5 809.57	6 681.00		6.00%
E10A26	Refundable Wayleave **deposit** for HV cables	**R**	87 940.00	no vat	82 962.00	no vat		6.00%
E10A27	Refundable Way leave **deposit** for MV cables	**R**	21 985.00	no vat	20 741.00	no vat		6.00%
E10A28	Refundable Way leave **deposit** for LV cables	**R**	4 751.00	no vat	4 482.00	no vat		6.00%
E10A29	Cancellation Fee of requested service	**R**	15% of Service Value	no vat	15% of Service Value	no vat		
E10A30	Erection and removal of Banners, signs & lights (per hour) (Vehicle cost + labour)	**R**	996.52	1 146.00	940.00	1 081.00		6.01%
E10A31	Replacement of damaged overhead service connection cable (Tariff E13A9 - E10A18)	R	4 231.30	4 866.00	3 992.17	4 591.00		5.99%
E10A32	Removal of Meter (based on call out fee)	R	834.78	960.00	787.83	906.00		5.96%
E10A33	Repositioning of Meter (excl. cable) (based on call out fee)	R	834.78	960.00	787.83	906.00		5.96%
E10A34	Repositioning of Meter (incl. cable) (based on call out fee + 30m cable)	R	2 754.78	3 168.00	2 599.13	2 989.00		5.99%
E10A35	Request for bulk meter profile for 12 months per request (Based on 3 hours for Snr Superintendent + 30km)	R	1 390.44	1 599.00	new	new		
E11	**UPGRADE OR DOWNGRADE (Network dependant)**							
E11A1	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	653.91	752.00	616.52	709.00		6.06%
E11A2	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	1 666.09	1 916.00	1 572.17	1 808.00		5.97%
E12	**CONVERSION OF METERS**							
E12A1	Convert Credit Meter to Pre-paid: SP (no cable work) (based on meter cost + call out)	**R**	1 903.48	2 189.00	1 795.65	2 065.00		6.01%
E12A2	Convert Credit Meter to Pre-paid: 3P (no cable work) (based on meter cost + call out)	**R**	3 346.09	3 848.00	3 156.52	3 630.00		6.01%
E12A3	Convert Credit Three Phase to Singe Phase Pre-paid meter (based on meter cost + call out + CB)	**R**	2 118.26	2 436.00	1 998.26	2 298.00		6.01%
E12A4	Convert Credit Three Phase to Single Phase Credit (Commercial only)	**R**	1 297.39	1 492.00	1 224.35	1 408.00		5.97%
E12A5	Convert Pre-paid Single Phase to Three Phase Pre-paid (based on tariff E13A8) cost includes cable to boundary	**R**	R13 857.51 + ext fee	applicable vat	R13 073.12 + ext fee	applicable vat		6.00%
E12A6	Convert pre-paid Three phase to Single phase pre-paid (based on meter cost + call out + CB)	**R**	2 118.26	2 436.00	1 998.26	2 298.00		6.01%
E12A7	Change to Time of Use (with existing bulk meter) + Deposit	R	816.52	939.00	770.44	886.00		5.98%
E12A8	Change to Time of Use (without existing bulk meter) + Deposit	**R**	14 573.91	16 760.00	133 368.70	153 374.00		-89.07%
E12A9	Change to SSEG Three Phase	R	9 047.83	10 405.00	new	new		
E12A10	Change to SSEG Single Phase	R	4 082.61	4 695.00	new	new		
E13	**SERVICE CONNECTIONS**							
E13A1	Builders connection (plus applicable service connection tariff)	**R**	1 058.26	1 217.00	998.26	1 148.00		6.01%
E13A4	Single Phase (Credit - 60A) option for Commercial users only (Based on 30m cable + meter cost + average labour cost + 15% admin fee)	**R**	7 506.09	8 632.00	7 080.87	8 143.00		6.01%
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**	7 506.09	8 632.00	7 080.87	8 143.00		6.01%
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**	R14 342.5 + ext fee	applicable vat	R13 530.66 + ext fee	applicable vat		6.00%

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**	R14 342.5 + ext fee	applicable vat	R13 530.66 + ext fee	applicable vat	6.00%
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**	6 969.57	8 015.00	6 574.78	7 561.00	6.00%
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**	4 875.00	no vat	4 599.00	no vat	6.00%
E14A2	2 nd Offence (E14A1 X 2)	**R**	9 750.00	no vat	9 198.00	no vat	6.00%
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	no vat	2 X E14A2	no vat	
E14A4	Unsafe / Illegal supply of electricity (per visit) **(reconnection fee included)**	**R**	2 183.48	2 511.00	2 060.00	2 369.00	5.99%
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**	1 360.00	1 564.00	1 282.61	1 475.00	6.03%
E15A2	Primary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply excluding Dist. TF	**R**	4 049.57	4 657.00	3 820.00	4 393.00	6.01%
E15A3	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF	**R**	4 934.78	5 675.00	4 655.65	5 354.00	6.00%
E15A4	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF and Kiosk	**R**	6 439.13	7 405.00	6 074.78	6 986.00	6.00%
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**	4 837.39	5 563.00	4 563.48	5 248.00	6.00%
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	
E18	**SMALL SCALE EMBEDDED GENERATION (SSEG)**						
	This tariff is available only for approved SSEG connections, where the customers offset their small scale generation against purchases from the Municipality, provided that their purchases exceed their generation. 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 (based on 85% of Eskom Standard Rate proportional over 12 months)	**c**	103.79	119.36	90.17	103.70	15.10%
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**	32 195.65	37 025.00	30 373.90	34 929.99	6.00%
DC2B	**New Developments**						
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (13.8 kVA xE15A2 x.36)	**R**	20 116.52	23 134.00	18 977.76	21 824.42	6.00%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (42kVA x E15A2x.36)	**R**	61 224.35	70 408.00	57 758.40	66 422.16	6.00%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	**R**	4 080.00	4 692.00	3 819.86	4 392.84	6.81%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	**R**	4 972.17	5 718.00	4 656.08	5 354.49	6.79%

WATER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2023/2024		2022/2023		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.068
WD	**CONSUMER DEPOSITS**					1.068
WD1	Domestic - Water	719.00	no vat	678.00	no vat	6.05%
WD2	Commercial - Water - Consumption < 40kl	2 872.00	no vat	2 709.00	no vat	6.02%
WD3	Commercial - Water - Consumption 40 - 100kl	10 048.00	no vat	9 479.00	no vat	6.00%
WD4	Commercial - Water - Consumption 100 kl +	17 224.00	no vat	16 249.00	no vat	6.00%
WD5	Domestic - Water RUE's	Applicable Rue's X WD1A	no vat	Applicable Rue's X WD1A	no vat	
WD6	Indigent - registered (including UISP)	230.00	no vat	217.00	no vat	5.99%
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	165.74	190.60	155.62	178.96	6.50%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	-165.74	-190.60	-155.62	-178.96	6.50%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	15.45	17.77	15.45	17.77	0.00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month (No 2 end date 30 June 2029)	8.41	9.67	8.41	9.67	0.00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households (No 2 end date 30 June 2029)	-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	6.81	7.83	6.38	7.34	6.74%
W1B2	7 - 18 kl per kl	13.97	16.07	13.08	15.04	6.80%
W1B3	19 - 30 kl per kl	Consolidated into 19 - 45 kl		21.22	24.40	N/A
W1B4	31 - 45 kl per kl	Consolidated into 19 - 45 kl		32.68	37.58	N/A
W1B4	19 - 45 kl per kl	29.28	33.67	New	New	
W1B5	46 - 60 kl per kl	58.55	67.33	42.43	48.79	37.99%
W1B6	>60kl per kl	78.08	89.79	56.58	65.07	38.00%

	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1B7	0 - 6 kl per kl	6.81	7.83	6.38	7.34	6.74%
W1B8	7 - 18 kl per kl	18.16	20.89	17.00	19.55	6.80%
W1B9	19 - 30 kl per kl	Consolidated into 19 - 45 kl		27.59	31.73	N/A
W1B10	31 - 45 kl per kl	Consolidated into 19 - 45 kl		42.48	48.85	N/A
W1B10	19 - 45 kl per kl	38.06	43.77	New	New	
W1B11	46 - 60 kl per kl	76.12	87.53	55.16	63.43	37.99%
W1B12	>60kl per kl	101.50	116.73	73.55	84.59	38.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1B13	0 - 6 kl per kl	6.81	7.83	6.38	7.34	6.74%
W1B14	7 - 18 kl per kl	22.35	25.70	20.93	24.07	6.80%
W1B15	19 - 30 kl per kl	Consolidated into 19 - 45 kl		33.95	39.04	N/A
W1B16	31 - 45 kl per kl	Consolidated into 19 - 45 kl		52.28	60.12	N/A
W1B16	19 - 45 kl per kl	58.55	67.33	New	New	
W1B17	46 - 60 kl per kl	93.68	107.73	67.89	78.07	37.99%
W1B18	>60kl per kl	124.93	143.67	90.53	104.11	38.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1B19	0 - 6 kl per kl	6.81	7.83	6.38	7.34	6.74%
W1B20	7 - 18 kl per kl	27.94	32.13	26.16	30.08	6.80%
W1B21	19 - 30 kl per kl	Consolidated into 19 - 45 kl		42.44	48.81	N/A
W1B22	31 - 45 kl per kl	Consolidated into 19 - 45 kl		65.35	75.15	N/A
W1B22	19 - 45 kl per kl	58.55	67.33	New	New	
W1B23	46 - 60 kl per kl	117.10	134.67	84.86	97.59	37.99%
W1B24	>60kl per kl	156.16	179.58	113.16	130.13	38.00%
W1BI	**CONSUMPTION - REGISTERED INDIGENT HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1BI1	0 - 10 kl per kl - **subsidised**	-6.81	-7.83	-6.38	-7.34	6.74%
W1BI2	11 - 18 kl per kl	13.97	16.07	13.08	15.04	6.80%
W1B13	19 - 30 kl per kl	Consolidated into 19 - 45 kl		21.22	24.40	N/A
W1BI4	31 - 45 kl per kl	Consolidated into 19 - 45 kl		32.68	37.58	N/A
W1BI4	19 - 45 kl per kl	29.28	33.67	New	New	
W1BI5	46 - 60 kl per kl	58.55	67.33	42.43	48.79	37.99%
W1BI6	>60kl per kl	78.08	89.79	56.58	65.07	38.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1BI7	0 - 10 kl per kl - **subsidised**	-6.81	-7.83	-6.38	-7.34	6.74%
W1BI8	11 - 18 kl per kl	18.16	20.89	17.00	19.55	6.80%
W1B19	19 - 30 kl per kl	Consolidated into 19 - 45 kl		27.59	31.73	N/A
W1BI10	31 - 45 kl per kl	Consolidated into 19 - 45 kl		42.48	48.85	N/A
W1BI10	19 - 45 kl per kl	38.06	43.77	New	New	
W1BI11	46 - 60 kl per kl	76.12	87.53	55.16	63.43	37.99%
W1BI12	>60kl per kl	101.50	116.73	73.55	84.59	38.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					

W1BI13	0 - 10 kl per kl - **subsidised**	-6.81	-7.83	-6.38	-7.34	6.74%
W1BI14	11 - 18 kl per kl	22.35	25.70	20.93	24.07	6.80%
W1B115	19 - 30 kl per kl	Consolidated into 19 - 45 kl		33.95	39.04	N/A
W1BI16	31 - 45 kl per kl	Consolidated into 19 - 45 kl		52.28	60.12	N/A
W1BI16	19 - 45 kl per kl	46.85	53.88	New	New	
W1BI17	46 - 60 kl per kl	93.68	107.73	67.89	78.07	37.99%
W1BI18	>60kl per kl	124.93	143.67	90.53	104.11	38.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1BI19	0 - 10 kl per kl - **subsidised**	-6.81	-7.83	-6.38	-7.34	6.74%
W1BI20	11 - 18 kl per kl	27.94	32.13	26.16	30.08	6.80%
W1BI21	19 - 30 kl per kl	Consolidated into 19 - 45 kl		42.44	48.81	N/A
W1BI22	31 - 45 kl per kl	Consolidated into 19 - 45 kl		65.35	75.15	N/A
W1BI22	19 - 45 kl per kl	58.56	67.34	New	New	
W1BI23	46 - 60 kl per kl	117.10	134.67	84.86	97.59	37.99%
W1BI24	>60kl per kl	156.16	179.58	113.16	130.13	38.00%
W1C	**CONSUMPTION - ALL OTHER**					
	Normal Tariff & Level 1 water restrictions					
W1C1	0 - 18 kl per kl	15.45	17.77	14.47	16.64	6.77%
W1C2	19 - 30 kl per kl	Consolidated into 19 - 45 kl		21.22	24.40	N/A
W1C3	31 - 45 kl per kl	Consolidated into 19 - 45 kl		32.68	37.58	N/A
W1C3	19 - 45 kl per kl	34.90	40.14	New	New	
W1C4	46 - 60 kl per kl	45.32	52.12	42.43	48.79	6.81%
W1C5	>60 kl per kl	60.43	69.49	56.58	65.07	6.80%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1C6	0 - 18 kl per kl	20.09	23.10	18.81	21.63	6.77%
W1C7	19 - 30 kl per kl	Consolidated into 19 - 45 kl		27.59	31.72	N/A
W1C8	31 - 45 kl per kl	Consolidated into 19 - 45 kl		42.48	48.85	N/A
W1C8	19 - 45 kl per kl	45.37	52.18	New	New	
W1C9	46 - 60 kl per kl	58.92	67.75	55.16	63.43	6.81%
W1C10	>60 kl per kl	78.56	90.34	73.55	84.59	6.80%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1C11	0 - 18 kl per kl	24.72	28.43	23.15	26.62	6.77%
W1C12	19 - 30 kl per kl	Consolidated into 19 - 45 kl		33.95	39.04	N/A
W1C13	31 - 45 kl per kl	Consolidated into 19 - 45 kl		52.28	60.12	N/A
W1C13	19 - 45 kl per kl	55.84	64.22	New	New	
W1C14	46 - 60 kl per kl	72.51	83.39	67.89	78.07	6.81%
W1C15	>60 kl per kl	96.69	111.19	90.53	104.11	6.80%
	Restriction Tariff 3 (level 6 water restrictions)					
W1C16	0 - 18 kl per kl	30.90	35.54	28.94	33.28	6.77%
W1C17	19 - 30 kl per kl	Consolidated into 19 - 45 kl		42.44	48.81	N/A
W1C18	31 - 45 kl per kl	Consolidated into 19 - 45 kl		65.35	75.15	N/A
W1C18	19 - 45 kl per kl	69.80	80.27	New	New	

W1C19	46 - 60 kl per kl	90.64	104.24	84.86	97.59	6.81%
W1C20	>60 kl per kl	120.86	138.99	113.16	130.13	6.80%
W1D	**OTHER CONSUMERS**					
W1D1	Departmental per Kl (Including temporary connection for municipal purposes)	29.63	34.07	28.46	32.73	4.11%
W1D2	Fire Hoses: Basic per Month	211.51	243.24	198.04	227.75	6.80%
W1D3	Bulk usage (Unconnected to networks) per Kl - Consumers Permanently residing within Overstrand municipality area	17.11	19.68	16.02	18.42	6.80%
W1D3A	Restriction Tariff 1 (level 2 & 3 water restrictions)	22.24	25.58	20.83	23.95	6.80%
W1D3B	Restriction Tariff 2 (level 4 & 5 water restrictions)	27.38	31.48	25.63	29.48	6.80%
W1D3C	Restriction Tariff 3 (level 6 water restrictions)	34.22	39.35	32.04	36.85	6.80%
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%
W1D7	Contractors water consumption - temporary connection (only for municipal purposes)	29.63	34.07	28.46	32.73	4.11%
W1D8	Bulk usage (Unconnected to networks) per Kl - People residing outside the Overstrand municipal area	63.44	72.96	59.40	68.31	6.80%
W1D8A	Restriction Tariff 1 (level 2 & 3 water restrictions)	82.47	94.84	77.22	88.80	6.80%
W1D8B	Restriction Tariff 2 (level 4 & 5 water restrictions)	101.50	116.73	95.04	109.30	6.80%
W1D8C	Restriction Tariff 3 (level 6 water restrictions)	126.88	145.91	118.80	136.62	6.80%
W1E	**WET COMMERCIAL, SPORT, PARKS etc (must apply for this tariff)**					
	Normal Tariff & Level 1 water restrictions					
W1E1	0 - 500kl per kl	22.48	25.85	21.05	24.21	6.79%
W1E2	501 - 1000kl per kl	34.01	39.11	31.84	36.62	6.82%
W1E3	>1000kl per kl	45.34	52.14	42.45	48.82	6.81%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1E4	0 - 300kl per kl	29.22	33.61	27.37	31.47	6.79%
W1E5	301 - 700kl per kl	44.21	50.84	41.39	47.60	6.82%
W1E6	>700kl per kl	58.94	67.78	55.19	63.46	6.81%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1E7	0 - 250kl per kl	35.97	41.36	33.68	38.73	6.79%
W1E8	251 - 500kl per kl	54.42	62.58	50.94	58.59	6.82%
W1E9	>500kl per kl	72.54	83.43	67.92	78.11	6.81%
	Restriction Tariff 3 (level 6 water restrictions)					
W1E10	0 - 100kl per kl	44.96	51.70	42.10	48.42	6.79%
W1E11	>100 kl per kl	90.68	104.28	84.90	97.64	6.81%
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	23.42	26.93	21.93	25.22	6.79%
W1F2	> 5800kl per kl	45.34	52.14	42.45	48.82	6.81%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1F3	0 - 5800kl per kl	30.45	35.01	28.51	32.79	6.79%

W1F4	> 5800kl per kl	58.94	67.78	55.19	63.46	6.81%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1F5	0 - 5800kl per kl	37.47	43.09	35.09	40.35	6.79%
W1F6	> 5800kl per kl	72.54	83.43	67.92	78.11	6.81%
	Restriction Tariff 3 (level 6 water restrictions)					
W1F7	0 - 5 800kl per kl	46.84	53.87	43.86	50.44	6.79%
W1F8	>5 800 kl per kl	90.68	104.28	84.90	97.64	6.81%
W2A	**AVAILABILITY CHARGES**					
W2A1	Overstrand per month	165.74	190.60	155.62	178.96	6.50%
W2A2	Farms connected to water pipe line	165.74	190.60	155.62	178.96	6.50%
W2J	**REBATED COST (This can be granted by the Municipal Manager after application) refer to Policy # 6.8.1**					
W2J1	Kl above average - per kl	17.78	20.45	28.46	32.73	-37.53%
W3A	**IRRIGATION WATER ("LEI WATER") & RAW WATER**					
W3A1	Use and pump water (80-90 min) per MONTH Stanford	50.79	58.41	47.56	54.69	6.79%
W3A2	Pearly Beach Small Holdings: Basic	61.99	71.29	58.04	66.75	6.81%
W3A3	Pearly Beach Small Holdings: Consumption 0- 70 kl per kl	4.83	5.55	4.52	5.20	6.86%
W3A4	Pearly Beach Small Holdings: Consumption >70 kl per kl	11.35	13.05	10.63	12.22	6.77%
W3A5	Others per kl	4.83	5.55	4.52	5.20	6.86%
W3A6	Farm Rem 1/722 Stanford as per agreement, 0.875% of raw water abstraction from municipal boreholes, to a maximum of 4380 kl/a, per kl	0.00	0.00	0.00	0.00	0.00%
W3A6A	Farm 10/722 Stanford as per agreement, 0.875% of raw water abstraction from municipal boreholes, to a maximum of 4380 kl/a, per kl	0.00	0.00	0.00	0.00	0.00%
W3A6B	Farms Rem 1/722 and 10/722 Stanford as per agreement, raw water abstraction from boreholes in excess of 0.875% of municipal abstraction per property, per kl	4.83	5.55	4.52	5.20	6.86%
W3A6C	Farms 7/722 and 8/722 Stanford as per agreement, raw water consumption up to 100 kl/month	0.00	0.00	new	new	New
W3A6D	Farm 7/722 and 8/722 Stanford as per agreement, raw water consumption in excess of 100 kl/month	4.83	5.55	new	new	New
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	4.83	5.55	4.52	5.20	6.86%
W3B	**IRRIGATION WATER - (TREATED EFFLUENT)**					
W3B2	Hermanus Golf Club per month	55 141.16	63 412.33	51 630.30	59 374.85	6.80%
W3B3	All other per kl	3.11	3.58	2.91	3.35	6.87%
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	3.11	3.58	2.91	3.35	6.87%
W4	**SUNDRY CHARGES**					
W4A1	Testing of a Meter (Call-out Fee incl)	1 097.39	1 262.00	1 035.65	1 191.00	5.96%
W4A2	Testing of a Meter (Ind/Bulk Meter) ****Minimum charge of R500***	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
W4A3	Disconnection	497.39	572.00	469.57	540.00	5.93%
W4A4	Reconnection	497.39	572.00	469.57	540.00	5.93%
W4A5	Reconnection After Normal Working Hours	996.52	1 146.00	940.00	1 081.00	6.01%
W4A6	Administration fee - recalculation due to no meter access	193.91	223.00	182.61	210.00	6.19%

W4A7	Verification of a Meter Reading	273.04	314.00	257.39	296.00	6.08%
W4A8	Final and Special Readings	249.57	287.00	235.65	271.00	5.90%
W4A9	Call-out Fee - Normal Working Hours	496.52	571.00	468.70	539.00	5.94%
W4A10	Call-out Fee - After Hours	994.78	1 144.00	938.26	1 079.00	6.02%
W4A11	Replacement of damage meter	1 334.78	1 535.00	1 259.13	1 448.00	6.01%
W4A12	Removal / Re-install of Meter (based on call out fee)	1 097.39	1 262.00	1 035.65	1 191.00	5.96%
W4A13	Registration of Borehole (Including inspection fee)	372.17	428.00	351.30	404.00	5.94%
W4A14	Repositioning of Meter (excl. pipe)	1 093.04	1 257.00	1 031.30	1 186.00	5.99%
W4A15	Convert to Water Flow Restrictor Meter	3 559.13	4 093.00	3 357.39	3 861.00	6.01%
W4A16	Temporary Connections - Deposit	9 365.00	no vat	8 835.00	no vat	6.00%
W4A17	Temporary Connection - Usage per kl	29.63	34.07	28.46	32.73	4.11%
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 764.76	applicable vat	Actual cost plus R3 551.66	applicable vat	6.00%
W4A20	Damage of Service Connection (including water meter)	Actual cost plus R989.57	applicable vat	Actual cost plus R933.56	applicable vat	6.00%
W5	**ILLEGAL CONNECTION / TAMPERING FEE**					
W5A1	1st Offence	8 308.00	no vat	7 838.00	no vat	6.00%
W5A2	2 nd Offence Must convert to a flow-restriction watermeter at applicable tariff plus	9 748.00	no vat	9 196.00	no vat	6.00%
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	6 086.09	6 999.00	5 741.74	6 603.00	6.00%
W6A2	20 mm Connection Water Flow Restrictor Meter	7 228.70	8 313.00	6 819.13	7 842.00	6.01%
W6A3	Other Connections	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W6A4	Connections (Erf Boundary - by Developer)	1 582.61	1 820.00	1 493.04	1 717.00	6.00%
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	2023/2024		2022/2023		1.060
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC1A	Standard Fee per Equivalent Unit	23 998.40	27 598.16	22 640.00	26 036.00	6.00%
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	32 195.65	37 025.00	30 373.90	34 929.99	6.00%
DC2B	**New Developments**					
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (Based on 13.8 kVA xE15A2 x.36)	20 118.26	23 136.00	18 977.76	21 824.42	6.01%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (Based on 42kVA x E15A2x.36)	61 229.57	70 414.00	57 758.40	66 422.16	6.01%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	4 049.57	4 657.00	3 819.86	4 392.84	6.01%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	4 760.87	5 475.00	4 656.08	5 354.49	2.25%
DC3	**SEWERAGE**					
DC3A	Standard Fee per Equivalent Unit	16 181.13	18 608.30	15 265.22	17 555.00	6.00%
DC4	**ROADS**					
DC4A	Standard Fee per Equivalent Unit	7 255.93	8 344.32	6 845.22	7 872.00	6.00%
DC5	**STORMWATER**					
DC5A	Standard Fee per Equivalent Unit	8 371.23	9 626.92	7 897.39	9 082.00	6.00%
DC6	**SOLID WASTE**					
DC6A	Standard Fee per Equivalent Unit	1 450.82	1 668.44	1 368.70	1 574.00	6.00%
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	10 051.30	11 559.00	9 482.61	10 905.00	6.00%
DC8A3	11 - 25	16 925.22	19 464.00	15 966.96	18 362.00	6.00%
DC8A4	26 - 50	23 286.96	26 780.00	21 968.70	25 264.00	6.00%
DC8A5	51 - 100	26 721.74	30 730.00	25 209.57	28 991.00	6.00%
DC8A6	101 - 250	29 648.70	34 096.00	27 970.44	32 166.00	6.00%
DC8A7	251 - 500	34 611.30	39 803.00	32 652.17	37 550.00	6.00%
DC8A8	501 - 2000	39 064.35	44 924.00	36 853.04	42 381.00	6.00%
DC8A9	2000 – 5000	46 953.91	53 997.00	44 296.52	50 941.00	6.00%

DC8A10	> 5001	53 317.39	61 315.00	50 299.13	57 844.00	6.00%
DC8E	**Sanitation**					
	No. of Equivalent units					
DC8E1	1 - 4	no charge	no vat	no charge	no vat	
DC8E2	5 - 10	10 051.30	11 559.00	9 482.61	10 905.00	6.00%
DC8E3	11 - 25	16 925.22	19 464.00	15 966.96	18 362.00	6.00%
DC8E4	26 - 50	23 286.96	26 780.00	21 968.70	25 264.00	6.00%
DC8E5	51 - 100	26 721.74	30 730.00	25 209.57	28 991.00	6.00%
DC8E6	101 - 250	29 648.70	34 096.00	27 970.44	32 166.00	6.00%
DC8E7	251 - 500	34 611.30	39 803.00	32 652.17	37 550.00	6.00%
DC8E8	501 - 2000	39 064.35	44 924.00	36 853.04	42 381.00	6.00%
DC8E9	2000 – 5000	46 953.91	53 997.00	44 296.52	50 941.00	6.00%
DC8E10	> 5001	53 317.39	61 315.00	50 299.13	57 844.00	6.00%

RESORTS TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2023/2024		2022/2023		1.060
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.15100
	** 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	477.39	549.00	450.44	518.00	5.98%
R1A2	B Stands per day	383.48	441.00	361.74	416.00	6.01%
R1A3	C Stands per day	340.87	392.00	321.74	370.00	5.95%
R1B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R1B1	A Stands per day	264.35	304.00	249.57	287.00	5.92%
R1B2	B Stands per day	227.83	262.00	214.78	247.00	6.08%
R1B3	C Stands per day	208.70	240.00	196.52	226.00	6.20%
	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	32.27	37.11	28.04	32.25	15.09%
R1F2	Additional persons up to a maximum of two (2) - per person per day	69.57	80.00	65.22	75.00	6.66%
R1F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	40.00	46.00	37.39	43.00	6.98%
R1F4	Day visitors for campers up to a maximum of four (4) per person per day	69.57	80.00	65.22	75.00	6.66%
R1F5	Day visitors vehicle per day	52.17	60.00	49.57	57.00	5.26%
	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)	33.91	39.00	32.17	37.00	5.41%
R1F8	Gate Card / Key Deposit per set - Refundable	200.00	no vat	189.00	no vat	5.82%
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	3 216.52	3 699.00	3 034.78	3 490.00	5.99%
R 10	**KLEINMOND: FRANK ROBB HUT**					
R10A	Camping per person per day (Maximum of 10 persons)	113.04	130.00	106.96	123.00	5.68%
~~R 20~~	~~**ONRUS CARVAN PARK: PLETT HOUSE**~~					
~~R20A~~	~~Peak Season - 1 December - 31 January & Easter Weekend~~	~~527.83~~	~~607.00~~	~~498.26~~	~~573.00~~	~~5.93%~~
~~R20B~~	~~Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)~~	~~326.96~~	~~376.00~~	~~308.70~~	~~355.00~~	~~5.92%~~
R 30	**ONRUS CARVAN PARK**					
R30A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R30A1	A Stands per day	550.44	633.00	490.44	564.00	12.23%
R30A2	B Stands per day	475.65	547.00	376.52	433.00	26.33%

R30A3	C Stands per day	365.22	420.00	344.35	396.00	6.06%
R30B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R30B1	A Stands per day	318.26	366.00	271.30	312.00	17.31%
R30B2	B Stands per day	320.00	368.00	229.57	264.00	39.39%
R30B3	C Stands per day	269.57	310.00	214.78	247.00	25.51%
	The above tariffs include for up to six (6) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R30F	**Sundry Costs**					
R30F2	Additional persons ~~up to a maximum of two (2)~~ - per person per day	76.50	87.98	72.17	83.00	6.00%
R30F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	41.48	47.70	39.13	45.00	6.01%
R30F7	Full 30 day Rental	5 142.61	5 914.00	4 851.30	5 579.00	6.00%
R30F8	Gate Card / Key Deposit per set - Refundable	200.00	no vat	192.00	no vat	4.17%
R30J	**Annual Rental**					
R30J1	Rental per annum	31 304.35	36 000.00	15 873.04	18 254.00	97.22%
	Plus:					
R30J2	Pergola with covering per annum	1 803.48	2 074.00	1 701.74	1 957.00	5.98%
R30J3	Water tap per annum	384.35	442.00	362.61	417.00	6.00%
R30J4	Structure for storing purposes per annum	384.35	442.00	362.61	417.00	6.00%
R30J5	Permanent fireplace structure per annum	384.35	442.00	362.61	417.00	6.00%
R30J6	Electricity per stand per annum	1 634.39	1 879.55	1 419.97	1 632.97	15.10%
R30J7	Additional caravan at semi-permanent per day	26.09	30.00	new	new	
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	3 535.65	4 066.00	3 335.65	3 836.00	6.00%
R 60	**GANSBAAAI CARAVAN PARK**					
R60A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R60A1	A+ Stands per day	424.35	488.00	400.00	460.00	6.09%
R60A2	A Stands per day	337.39	388.00	318.26	366.00	6.01%
R60A3	B Stands per day	264.35	304.00	249.57	287.00	5.92%
R60A4	C Stands per day	240.87	277.00	226.96	261.00	6.13%
R60B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R60B1	A+ Stands per day	289.57	333.00	273.04	314.00	6.05%
R60B2	A Stands per day	250.44	288.00	236.52	272.00	5.88%
R60B3	B Stands per day	226.96	261.00	213.91	246.00	6.10%
R60B4	C Stands per day	207.83	239.00	195.65	225.00	6.23%
	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	69.57	80.00	65.22	75.00	6.66%
R60F2	Additional vehicle or small trailer or small boat - per unit per day	49.57	57.00	46.96	54.00	5.55%
R60F3	Children under two (2) years	no charge	no vat	no charge	no vat	

R60F4	Children under twelve (12)	33.91	39.00	32.17	37.00	5.41%
R60F5	Day visitors for campers up to a maximum of four (4) per person per day	49.57	57.00	46.96	54.00	5.55%
R60F6	Gate Card / Key Deposit per set - Refundable	199.00	no vat	188.00	no vat	5.85%
R60J	**Annual Rental**					
R60J1	Rental per annum	20 869.57	24 000.00	8 910.44	10 247.00	134.21%
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	227.83	262.00	214.78	247.00	6.08%
R80A2	Parking Fees per vehicle (excluding busses >20 seats)	17.39	20.00	16.52	19.00	5.27%
R80A3	Per Bus >20 seats	194.78	224.00	183.48	211.00	6.16%
R80A4	Entrance Fee: Adults (per person)	17.39	20.00	16.52	19.00	5.27%
R80A5	Entrance Fee: Children (per child < 12)	4.78	5.50	4.52	5.20	5.75%
R80B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R80B1	Camping Sites	123.48	142.00	116.52	134.00	5.97%
R80B2	Parking Fees per vehicle (excluding busses >20 seats)	17.39	20.00	16.52	19.00	5.27%
R80B3	Per Bus >20 seats	194.78	224.00	183.48	211.00	6.16%
R80B4	Entrance Fee: Adults (per person)	17.39	20.00	16.52	19.00	5.27%
R80B5	Entrance Fee: Children (per child < 12)	4.78	5.50	4.52	5.20	5.75%
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	33.03	37.98	28.70	33.00	15.11%
R80E2	Additional vehicle or small trailer or small boat - per unit per day	46.96	54.00	44.35	51.00	5.89%
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 2022/2023 and 2023/2024

Residential			Year	Year	Increase/Decrease	
High Consumption with credit elect meter			2022/2023	2023/2024	Amount	%
	Valuation	R3 500 000				
Sewer	**SE7A1+SE8A**		355.30	381.06	25.76	7.25
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		213.48	228.00	14.52	6.80
Water	20 kl		393.30	432.80	39.50	10.04
SUB TOTAL			**1 015.62**	**1 095.40**	**79.78**	**7.85**
VAT		15%	152.34	164.31	11.97	7.85
TOTAL			1 167.97	1 259.71	91.74	7.85
SRA Rate as might be applicable to be added						

High Consumption with prepaid elect meter			2022/2023	2023/2024	Amount	%
	Valuation	R3 500 000				
Sewer	**SE7A1+SE8A**		355.30	381.06	25.76	7.25
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		213.48	228.00	14.52	6.80
Water	20 kl		393.30	432.80	39.50	10.04
SUB TOTAL			**1 015.62**	**1 095.40**	**79.78**	**7.85**
VAT		15%	152.34	164.31	11.97	7.85
TOTAL			1 167.97	1 259.71	91.74	7.85
SRA Rate as might be applicable to be added						

Medium Consumption with credit elect meter			2022/2023	2023/2024	Amount	%
	Valuation	R2 500 000				
Sewer	**SE7A1+SE8A**		300.95	322.65	21.70	7.21
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		213.48	228.00	14.52	6.80
Water	15 kl		311.62	332.33	20.71	6.65
SUB TOTAL			**879.59**	**936.52**	**56.93**	**6.47**
VAT		15%	131.94	140.48	8.54	6.47
TOTAL			1 011.53	1 076.99	65.46	6.47
SRA Rate as might be applicable to be added						

Medium Consumption with prepaid elect meter			2022/2023	2023/2024	Amount	%
	Valuation	R2 500 000				
Sewer	**SE7A1+SE8A**		300.95	322.65	21.70	7.21
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		213.48	228.00	14.52	6.80
Water	15 kl		311.62	332.33	20.71	6.65
SUB TOTAL			**879.59**	**936.52**	**56.93**	**6.47**
VAT		15%	131.94	140.48	8.54	6.47
TOTAL			1 011.53	1 076.99	65.46	6.47
SRA Rate as might be applicable to be added						

Low Consumption with credit meter			2022/2023	2023/2024	Amount	%
	Valuation	R1 000 000				
Sewer	**SE7A1+SE8A**		300.95	322.65	21.70	7.21
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		213.48	228.00	14.52	6.80
Water	15 kl		311.62	332.33	20.71	6.65
SUB TOTAL			**879.59**	**936.52**	**56.93**	**6.47**
VAT		15%	131.94	140.48	8.54	6.47
TOTAL			1 011.53	1 076.99	65.46	6.47
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter			2022/2023	2023/2024	Amount	%
	Valuation	R1 000 000				
Sewer	**SE7A1+SE8A**		300.95	322.65	21.70	7.21
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		213.48	228.00	14.52	6.80
Water	15 kl		311.62	332.33	20.71	6.65
SUB TOTAL			**879.59**	**936.52**	**56.93**	**6.47**
VAT		15%	131.94	140.48	8.54	6.47
TOTAL			1 011.53	1 076.99	65.46	6.47
SRA Rate as might be applicable to be added						

Life-Line Consumption (ONE PART) (Indigent)				2022/2023	2023/2024	Amount	%
	Valuation		R50 000				
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		8 kl		0.00	0.00	0.00	0.00
SUB TOTAL				**41.70**	**41.70**	**0.00**	**0.00**
VAT			15%	6.26	6.26	0.00	0.00
TOTAL				47.96	47.96	0.00	0.00
SRA Rate as might be applicable to be added							

Conservancy Tanks			2022/2023	2023/2024	Amount	%
If tariff SE7 is not applicable						
Smaller than 6kl			634.29	677.42	43.13	6.80
Greater than 6kl			634.29	677.42	43.13	6.80
Outside urban area Plus	per km		18.60	19.86	1.26	6.79
Plus	Per hour		380.90	406.81	25.91	6.80
After hours						
Smaller than 6kl			1 268.58	1 354.84	86.26	6.80
Greater than 6kl			1 268.58	1 354.84	86.26	6.80

Sub-Economic Consumption (Indigent)				2022/2023	2023/2024	Amount	%
	Valuation		R50 000				
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
SUB TOTAL				**41.70**	**41.70**	**0.00**	**0.00**
VAT			15%	6.26	6.26	0.00	0.00
TOTAL				47.96	47.96	0.00	0.00
SRA Rate as might be applicable to be added							

Sub-Economic Consumption (Indigent)				2022/2023	2023/2024	Amount	%
	Valuation		R190 000				
Sewer	**SE7A1**			86.97	93.46	6.50	7.47
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		18 kl		104.64	111.76	7.12	6.80
SUB TOTAL				**233.31**	**246.92**	**13.62**	**5.84**
VAT			15%	35.00	37.04	2.04	5.84
TOTAL				268.30	283.96	15.66	5.84
SRA Rate as might be applicable to be added							

Sub-Economic Consumption	(Non Indigent)			2022/2023	2023/2024	Amount	%
	Valuation		R190 000				
Sewer	**SE7A1**			333.56	357.69	24.13	7.23
Infrastructure Basic Charge Water, Electricity & Sewer				41.70	41.70	0.00	0.00
Refuse	**1X Per Week**			213.48	228.00	14.52	6.80
Water		18 kl		350.86	374.24	23.38	6.66
SUB TOTAL				**939.60**	**1 001.63**	**62.03**	**6.60**
VAT			15%	140.94	150.25	9.30	6.60
TOTAL				1 080.54	1 151.88	71.34	6.60
SRA Rate as might be applicable to be added							

MONTHLY BASKET OF TARIFFS - BUSINESS

Business - Large (Time of Use)				2022/2023	2023/2024	Amount	%
	Valuation		R35 000 000				
Sewer	**SE7D1+SE8A**		30	10 565.96	11 331.66	765.70	7.25
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	Bins 2X Per Week		30	12 808.65	13 679.70	871.05	6.80
Water		460 kl		24 429.37	26 656.74	2 227.37	9.12
SUB TOTAL				**47 857.52**	**51 721.64**	**3 864.12**	**8.07**
VAT			15%	7 178.63	7 758.25	579.62	8.07
TOTAL				55 036.15	59 479.89	4 443.74	8.07
SRA Rate as might be applicable to be added							

Business - Medium (Three Phase)				2022/2023	2023/2024	Amount	%
	Valuation	R3 200 000					
Sewer	**SE7D1+SE8A**		1	417.42	447.82	30.40	7.28
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		3	640.44	684.00	43.56	6.80
Water		20 kl		458.52	513.64	55.12	12.02
SUB TOTAL				**1 569.92**	**1 699.00**	**129.08**	**8.22**
VAT			15%	235.49	254.85	19.36	8.22
TOTAL				1 805.41	1 953.85	148.44	8.22
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2022/2023	2023/2024	Amount	%
	Valuation	R3 200 000					
Sewer	**SE7D1+SE8A**		1	417.42	447.82	30.40	7.28
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	426.96	456.00	29.04	6.80
Water		20 kl		458.52	513.64	55.12	12.02
SUB TOTAL				**1 356.44**	**1 471.00**	**114.56**	**8.45**
VAT			15%	203.47	220.65	17.18	8.45
TOTAL				1 559.91	1 691.65	131.74	8.45
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2022/2023	2023/2024	Amount	%
	Valuation	R3 200 000					
Sewer	**SE7D1+SE8A**		1	417.42	447.82	30.40	7.28
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	426.96	456.00	29.04	6.80
Water		20 kl		458.52	513.64	55.12	12.02
SUB TOTAL				**1 356.44**	**1 471.00**	**114.56**	**8.45**
VAT			15%	203.47	220.65	17.18	8.45
TOTAL				1 559.91	1 691.65	131.74	8.45
SRA Rate as might be applicable to be added							

Business - Small (Three Phase) Prepaid Electricity				2022/2023	2023/2024	Amount	%
	Valuation	R3 200 000					
Sewer	**SE7D1+SE8A**		1	417.42	447.82	30.40	7.28
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	426.96	456.00	29.04	6.80
Water		20 kl		458.52	513.64	55.12	12.02
SUB TOTAL				**1 356.44**	**1 471.00**	**114.56**	**8.45**
VAT			15%	203.47	220.65	17.18	8.45
TOTAL				1 559.91	1 691.65	131.74	8.45
SRA Rate as might be applicable to be added							

MONTHLY BASKET OF TARIFFS - VACANT ERVEN

Valuation High			2022/2023	2023/2024	Amount	%
	Valuation	R780 000				
Sewer can connect	Availability		137.88	147.39	9.51	6.90
Refuse	Availability		106.73	113.99	7.26	6.80
Water	Availability		155.62	165.74	10.12	6.50
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	68.07	72.10	4.03	5.93
TOTAL			**521.84**	**552.76**	**30.92**	**5.93**
SRA Rate as might be applicable to be added						

Valuation Average			2022/2023	2023/2024	Amount	%
	Valuation	R250 000				
Sewer can connect	Availability		137.88	147.39	9.51	6.90
Refuse	Availability		106.73	113.99	7.26	6.80
Water	Availability		155.62	165.74	10.12	6.50
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	68.07	72.10	4.03	5.93
TOTAL			**521.84**	**552.76**	**30.92**	**5.93**
SRA Rate as might be applicable to be added						

Valuation Lower			2022/2023	2023/2024	Amount	%
	Valuation	R110 000				
Sewer can connect	Availability		137.88	147.39	9.51	6.90
Refuse	Availability		106.73	113.99	7.26	6.80
Water	Availability		155.62	165.74	10.12	6.50
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	68.07	72.10	4.03	5.93
TOTAL			**521.84**	**552.76**	**30.92**	**5.93**
SRA Rate as might be applicable to be added						

Valuation Low			2022/2023	2023/2024	Amount	%
	Valuation	R15 000				
Sewer can connect	Availability		137.88	147.39	9.51	6.90
Refuse	Availability		106.73	113.99	7.26	6.80
Water	Availability		155.62	165.74	10.12	6.50
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	68.07	72.10	4.03	5.93
TOTAL			**521.84**	**552.76**	**30.92**	**5.93**
SRA Rate as might be applicable to be added						

MONTHLY BASKET OF TARIFFS - SINGLE RESIDENTIAL 2022/2023

Residential				Year	Year	Increase/Decrease	
High Consumption with credit elect meter				2022/2023	2023/2024	Amount	%
Valuation		R3 500 000					
Electricity Credit Meter	1500 kWh		60A	4 379.11	5 040.35	661.24	15.10
VAT			15%	656.87	756.05	99.19	15.10
TOTAL				**5 035.98**	**5 796.40**	**760.43**	**15.10**
High Consumption with prepaid elect meter				2022/2023	2023/2024	Amount	%
Valuation		R3 500 000					
Electricity Prepaid Meter	1500 kWh		60A	4 192.62	4 825.68	633.07	15.10
VAT			15%	628.89	723.85	94.96	15.10
TOTAL				**4 821.51**	**5 549.53**	**728.02**	**15.10**
Medium Consumption with credit elect meter				2022/2023	2023/2024	Amount	%
Valuation		R2 500 000					
Electricity Credit Meter	800 kWh		60A	544.15	626.33	82.18	15.10
VAT			15%	81.62	93.95	12.33	15.10
TOTAL				**625.77**	**720.27**	**94.51**	**15.10**
Medium Consumption with prepaid elect meter				2022/2023	2023/2024	Amount	%
Valuation		R2 500 000					
Electricity Prepaid Meter	800 kWh		60A	2 253.14	2 593.36	340.22	15.10
VAT			15%	337.97	389.00	51.03	15.10
TOTAL				**2 591.11**	**2 982.36**	**391.25**	**15.10**
Low Consumption with credit meter				2022/2023	2023/2024	Amount	%
Valuation		R1 000 000					
Electricity Credit Meter	600 kWh		30A	1 645.72	1 894.22	248.50	15.10
VAT			15%	246.86	284.13	37.28	15.10
TOTAL				**1 892.58**	**2 178.35**	**285.78**	**15.10**
Low Consumption with prepaid elect meter				2022/2023	2023/2024	Amount	%
Valuation		R1 000 000					
Electricity Prepaid Meter	600 kWh		30A	1 565.16	1 801.50	236.35	15.10
VAT			15%	234.77	270.23	35.45	15.10
SUB TOTAL				**1 799.93**	**2 071.73**	**271.80**	**15.10**
Life-Line Consumption (ONE PART) (Indigent)				2022/2023	2023/2024	Amount	%
Valuation		R50 000					
Electricity Pre-paid	300 kWh		30A	471.48	542.67	71.19	15.10
VAT			15%	70.72	81.40	10.68	15.10
TOTAL				**542.20**	**624.07**	**81.87**	**15.10**
Sub-Economic Consumption (Indigent)				2022/2023	2023/2024	Amount	%
Valuation		R50 000					
Electricity Prepaid Meter	150 kWh		30A	233.21	268.43	35.22	15.10
VAT			15%	34.98	40.26	5.28	15.10
TOTAL				**268.19**	**308.69**	**40.50**	**15.10**

MONTHLY BASKET OF TARIFFS - BUSINESS

Business - Large (Time of Use)				2022/2023	2023/2024	Amount	%
	Valuation	R35 000 000					
Electricity Credit Meter	108751 + 436kVA		TOU	194 691.05	224 086.06	29 395.01	15.10
VAT			15%	29 203.66	33 612.91	4 409.25	15.10
TOTAL				**223 894.71**	**257 698.97**	**33 804.26**	**15.10**

Business - Medium (Three Phase)				2022/2023	2023/2024	Amount	%
	Valuation	R3 200 000					
Electricity Credit Meter	7000 kWh		60A	18 510.31	21 305.58	2 795.27	15.10
VAT			15%	2 776.55	3 195.84	419.29	15.10
TOTAL				**21 286.86**	**24 501.42**	**3 214.56**	**15.10**

Business - Small (Three Phase)				2022/2023	2023/2024	Amount	%
	Valuation	R3 200 000					
Electricity Credit Meter	4000 kWh		60A	10 953.31	12 607.38	1 654.07	15.10
VAT			15%	1 643.00	1 891.11	248.11	15.10
TOTAL				**12 596.31**	**14 498.49**	**1 902.18**	**15.10**

Business - Small (Three Phase)				2022/2023	2023/2024	Amount	%
	Valuation	R3 200 000					
Electricity Credit Meter	1000 kWh		60A	3 396.31	3 909.18	512.87	15.10
VAT			15%	509.45	586.38	76.93	15.10
TOTAL				**3 905.76**	**4 495.56**	**589.80**	**15.10**

Business - Small (Three Phase) Prepaid Electricity				2022/2023	2023/2024	Amount	%
	Valuation	R3 200 000					
Electricity Pre-paid	1000 kWh		60A	3 396.31	3 909.18	512.87	15.10
VAT			15%	509.45	586.38	76.93	15.10
TOTAL				**3 905.76**	**4 495.56**	**589.80**	**15.10**

MONTHLY BASKET OF TARIFFS - VACANT ERVEN

Valuation High				2022/2023	2023/2024	Amount	%
	Valuation	R780 000					
Electricity	Network Charges			438.66	504.90	66.24	15.10
VAT			15%	65.80	75.74	9.94	15.10
TOTAL				**504.46**	**580.64**	**76.18**	**15.10**

Valuation Average				2022/2023	2023/2024	Amount	%
	Valuation	R250 000					
Electricity	Network Charges			438.66	504.90	66.24	15.10
VAT			15%	65.80	75.74	9.94	15.10
TOTAL				**504.46**	**580.64**	**76.18**	**15.10**

Valuation Lower				2022/2023	2023/2024	Amount	%
	Valuation	R110 000					
Electricity	Network Charges			438.66	504.90	66.24	15.10
VAT			15%	65.80	75.74	9.94	15.10
TOTAL				**504.46**	**580.64**	**76.18**	**15.10**

Valuation Low				2022/2023	2023/2024	Amount	%
	Valuation	R15 000					
Electricity	Availability			438.66	504.90	66.24	15.10
VAT			15%	65.80	75.74	9.94	15.10
TOTAL				**504.46**	**580.64**	**76.18**	**15.10**

ANNEXURE E

CAPITAL BUDGET & HOUSING PROGRAMME

CAPITAL BUDGET 2023/24 MTREF

						2023/24 BUDGET			2024/25 BUDGET			2025/26 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			**5 005 000**		**5 005 000**						
Overstrand	Overstrand	Overstrand	MINOR ASSETS COUNCIL	D Arrison	Surplus	5 000		5 000						
Overstrand	Overstrand	Overstrand	COMMUNITY PROJECTS(SUBJECT TO FUNCTION CLARRIFICATION)	D O'Neill	Surplus	5 000 000		5 000 000						
			FINANCE AND ADMINISTRATION			**4 070 000**		**4 070 000**						
Overstrand	Overstrand	Overstrand	DELL POWEREDGE R750 SERVER (X3)	C Johnson	Surplus	1 800 000		1 800 000						
Overstrand	Overstrand	Overstrand	UPS REPLACEMENT	C Johnson	Surplus	500 000		500 000						
Overstrand	Overstrand	Overstrand	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	C Johnson	Surplus	700 000		700 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS FINANCE	S Reyneke	Surplus	60 000		60 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS MANAGEMENT SERVICES	D Arrison	Surplus	10 000		10 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS ICT ORGANIZATION WIDE	C Johnson	Surplus	1 000 000		1 000 000						
			PUBLIC SAFETY			**900 000**		**900 000**						
Hermanus	Hermanus	Ward 03	GENERATOR FOR TRAFFIC SERVICES	R Fraser	Surplus-Non-Tariff-R/O-22	600 000		600 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS PROTECTION SERVICES	N Micheals	Surplus	300 000		300 000						
			PLANNING & DEVELOPMENT			**1 108 419**		**1 108 419**						
Overstrand	Overstrand	Overstrand	MINOR ASSETS LED	S Madikane	Surplus	45 000		45 000						
Kleinmond	Kleinmond	Ward 09	PURCHASE OF ERF 4013 BETTY'S BAY&ERF 11472 HERMANUS	A le Roux	Surplus-R/O-22	100 000		100 000						
Hermanus	Hawston	Ward 08	HAWSTON INDUSTRIAL BUSINESS HUB(F2/2)	D Hendriks	Surplus-R/O-22	112 112		112 112						
Kleinmond	Kleinmond	Ward 09	KLEINMOND COMMUNITY PROJECT OLD KCIH	A le Roux	Surplus-R/O-22	506 307		506 307						
Overstrand	Overstrand	Overstrand	MINOR ASSETS INFRASTRUCTURE &PLANNING	S Muller	Surplus	345 000		345 000						
			COMMUNITY SERVICES			**1 330 002**		**1 330 002**						
Hermanus	Onrus/Vermor	Ward 13	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F1/2)	T Marx	Surplus-Non-Tariff-R/O-22	93 000		93 000						
Hermanus	Onrus/Vermor	Ward 13	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F2/2)	T Marx	Land Sales-R/O-21	502 002		502 002						
Overstrand	Overstrand	Overstrand	MINOR ASSETS COMMUNITY SERVICES	R Williams	Surplus	735 000		735 000						
			SPORT & RECREATION			**1 040 557**	**4 000 000**	**5 040 557**		**11 703 950**	**11 703 950**		**16 240 550**	**16 240 550**
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	D Hendriks	MIG		3 902 000	3 902 000		3 703 950	3 703 950		8 240 550	8 240 550
Hermanus	Hawston	Ward 08	HAWSTON SPORT GROUNDS NETBALL/TENNIS COURTS SEATING	D Hendriks	MIG		98 000	98 000						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F2/2)	D Hendriks	Surplus-Non-Tariff-R/O-22	165 883		165 883						
Hermanus	Mount Pleasa	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	D Hendriks	MIG					6 000 000	6 000 000			
Kleinmond	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	D Hendriks	MIG								3 000 000	3 000 000
Kleinmond	Mooiuitsig	Ward 10	MOOIUITSIG SPORTS GROUNDS	D Hendriks	MIG								2 000 000	2 000 000
Kleinmond	Overhills	Ward 10	REFURBISHMENT OF OVERHILLS SOCCER COMPLEX	D Van Rhodie	Surplus-Insurance	874 674		874 674						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SWIMMING POOL	D Hendriks	MIG					2 000 000	2 000 000		3 000 000	3 000 000
			HOUSING				**41 890 000**	**41 890 000**		**30 090 000**	**30 090 000**		**63 220 000**	**63 220 000**
Overstrand	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	D Hendriks	Construction Contracts		41 890 000	41 890 000		30 090 000	30 090 000		63 220 000	63 220 000
			ROADS				**4 640 000**	**4 640 000**					**2 981 350**	**2 981 350**
Gansbaai	Blompark	Ward 14	REHABILITATE ROADS BLOMPARK	D Hendriks	MIG		3 640 000	3 640 000						
Gansbaai	Masakhane	Ward 02	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	D Hendriks	MIG								2 981 350	2 981 350
Stanford	Stanford	Ward 01	REHABILITATE ROADS STANFORD	D Hendriks	MIG		1 000 000	1 000 000						
			ELECTRICITY			**35 146 289**	**24 380 000**	**59 526 289**	**18 500 000**	**15 000 000**	**33 500 000**	**19 000 000**	**15 000 000**	**34 000 000**
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4)	D Maree	EL24	5 000 000		5 000 000						
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	D Maree	EL23-R/O	5 800 000		5 800 000						
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	D Maree	EL22-R/O	7 100 000		7 100 000						
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	D Maree	BICL-R/O-22	3 515 289		3 515 289						
Gansbaai	Gansbaai	Multi-ward G	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT	D Maree	EL25/26				3 500 000		3 500 000	4 000 000		4 000 000
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS (F1/2)	K d Plessis	INEP		24 380 000	24 380 000		15 000 000	15 000 000		15 000 000	15 000 000
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS (F1/2)	K d Plessis	EL24/25	3 000 000		3 000 000	3 000 000		3 000 000			
Hermanus	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT(F1/3)	K d Plessis	EL25/26				5 000 000		5 000 000	6 500 000		6 500 000
Hermanus	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT(F2/3)	K d Plessis	EL23-R/O	2 600 000		2 600 000						
Hermanus	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT(F3/3)	K d Plessis	EL22-R/O	2 600 000		2 600 000						
Kleinmond	Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F1/2)	K d Plessis	EL25/26				2 500 000		2 500 000	4 000 000		4 000 000
Kleinmond	Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F2/2)	K d Plessis	EL22-R/O	2 016 000		2 016 000						
Hermanus	Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	K d Plessis	EL25/26				2 500 000		2 500 000	2 500 000		2 500 000
Hermanus	Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	K d Plessis	EL22-R/O	2 015 000		2 015 000						
Overstrand	Overstrand	Overstrand	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENC\	S Muller	EL24/25/26	1 500 000		1 500 000	2 000 000		2 000 000	2 000 000		2 000 000

CAPITAL BUDGET 2023/24 MTREF

						2023/24 BUDGET			2024/25 BUDGET			2025/26 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
			WATER			**20 603 437**	**5 360 000**	**25 963 437**	**33 500 000**	**2 010 399**	**35 510 399**	**25 700 000**		**25 700 000**
Overstrand	Overstrand	Overstrand	REFURBISHMENT OF BULK WATER INFRASTRUCTURE	H Blignaut	EL24/25/26	1 000 000		1 000 000	1 000 000		1 000 000	1 000 000		1 000 000
Overstrand	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	H Blignaut	Surplus-Retention	953 437		953 437						
Overstrand	Overstrand	Overstrand	FENCING AT WATER INSTALLATIONS	H Blignaut	EL24/25/26	550 000		550 000	500 000		500 000	500 000		500 000
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	H Blignaut	EL24/25/26	8 000 000		8 000 000	7 000 000		7 000 000	6 000 000		6 000 000
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/2)	H Blignaut	EL23-R/O	3 450 000		3 450 000						
Overstrand	Overstrand	Overstrand	WATER FACILITIES CONTINGENCY	H Blignaut	EL24/25/26	500 000		500 000	500 000		500 000	500 000		500 000
Kleinmond	Kleinmond	Multi-ward K	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	H Blignaut	EL25/26				13 100 000		13 100 000	13 000 000		13 000 000
Hermanus	Hermanus	Multi-ward H	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	H Blignaut	EL24/25/26	2 000 000		2 000 000	2 100 000		2 100 000	4 700 000		4 700 000
Hermanus	Hermanus	Multi-ward H	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	H Blignaut	WSIG		5 000 000	5 000 000						
Hermanus	Mount Pleasa	Ward 04	MOUNT PLEASANT RESERVOIR LINK WATER LINES	H Blignaut	MIG		360 000	360 000						
Overstrand	Overstrand	Overstrand	REPLACEMENT OF WATER PIPES PROTEADORP	H Blignaut	MIG					2 010 399	2 010 399			
Gansbaai	De Kelders	Ward 14	DE KELDERS WTW MEMBRANE REPLACEMENT	H Blignaut	EL25				800 000		800 000			
Gansbaai	Pearly Beach	Ward 11	PEARLY BEACH WATER TOWER REFURBISH	H Blignaut	EL24	750 000		750 000						
Hermanus	Hermanus	Multi-ward H	PREEKSTOEL BIO PLANT FILTERS REFURBISH	H Blignaut	EL24	400 000		400 000						
Gansbaai	Pearly Beach	Ward 11	PEARLY BEACH WTW PROCESS UPGRADE	H Blignaut	EL24	3 000 000		3 000 000						
Hermanus	Hermanus	Multi-ward H	NEW DISINFECTION SYSTEM AT PREEKSTOEL WTW	H Blignaut	EL25				8 500 000		8 500 000			
			SEWERAGE			**43 532 608**	**3 554 350**	**47 086 958**	**8 000 000**	**6 536 600**	**14 536 600**	**10 800 000**	**7 000 000**	**17 800 000**
Overstrand	Overstrand	Overstrand	SEWERAGE FACILITIES CONTINGENCY	H Blignaut	EL24/25/26	700 000		700 000	700 000		700 000	700 000		700 000
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F1/4)	H Blignaut	EL24	8 900 000		8 900 000						
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F2/4)	H Blignaut	EL23-R/O	16 400 970		16 400 970						
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F3/4)	H Blignaut	EL22-R/O	3 231 638		3 231 638						
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F4/4)	H Blignaut	MIG		3 554 350	3 554 350						
Overstrand	Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS	H Blignaut	EL24/25/26	800 000		800 000	600 000		600 000	600 000		600 000
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	H Blignaut	EL24/25	4 800 000		4 800 000	2 000 000		2 000 000			
Hermanus	Hermanus	Multi-ward H	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	H Blignaut	EL24/25/26	1 200 000		1 200 000	3 200 000		3 200 000	1 500 000		1 500 000
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	H Blignaut	MIG					6 536 600	6 536 600		7 000 000	7 000 000
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE(F2/2)	H Blignaut	EL26							5 000 000		5 000 000
Gansbaai	Gansbaai	Multi-ward G	GANSBAAI WWTW 2ND REACTOR COMMISSION	H Blignaut	EL26							2 000 000		2 000 000
Overstrand	Overstrand	Overstrand	TELEMETRY SYSTEM UPGRADE	H Blignaut	EL24/25	500 000		500 000	500 000		500 000			
Overstrand	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	H Blignaut	EL24/25/26	7 000 000		7 000 000	1 000 000		1 000 000	1 000 000		1 000 000
			STORMWATER				**12 358 390**	**12 358 390**		**4 983 901**	**4 983 901**			
Gansbaai	Masakhane	Ward 02	MASAKHANE HOUSING PROJECT BULK STORMWATER (PHASE 2)	D Hendriks	MIG		1 900 000	1 900 000						
Kleinmond	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAI	D Hendriks	MIG		10 458 390	10 458 390		4 983 901	4 983 901			
			WASTE MANAGEMENT			**490 000**		**490 000**				**4 500 000**		**4 500 000**
Kleinmond	Kleinmond	Multi-ward K	UPGRADING OF KLEINMOND TRANSFER STATION	C Mitchell	EL26							500 000		500 000
Hermanus	Voelklip	Ward 03	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING	C Mitchell	Surplus-Non-Tariff-R/O-22	90 000		90 000						
Gansbaai	Gansbaai	Multi-ward G	TROMMEL SCREEN FOR GANSBAAI LANDFILL	C Mitchell	EL26							4 000 000		4 000 000
Hermanus	Hermanus	Ward 03	UPGRADE OF CHIPPING AREAS	C Mitchell	EL24	400 000		400 000						
			GRAND TOTAL			**113 226 312**	**96 182 740**	**209 409 052**	**60 000 000**	**70 324 850**	**130 324 850**	**60 000 000**	**104 441 900**	**164 441 900**
			FUNDING:											
			EXTERNAL LOAN 24/25/26(GENERAL CAPITAL)			50 000 000		50 000 000	60 000 000		60 000 000	60 000 000		60 000 000
			EXTERNAL LOAN 23(ROLL OVER)			28 250 970		28 250 970						
			EXTERNAL LOAN 22(ROLL OVER)			16 962 638		16 962 638						
			SURPLUS			10 500 000		10 500 000						
			SURPLUS -INSURANCE			874 674		874 674						
			SURPLUS-RETENTION			953 437		953 437						
			SURPLUS-NON-TARIFF-R/O-22			1 667 302		1 667 302						
			LAND SALES-R/O-21			502 002		502 002						
			BULK CONTRIBUTIONS INFRASTRUCTURE LEVY 21-22(BCIL)(ROLL OVER)			3 515 289		3 515 289						
			CONSTRUCTION CONTRACTS				41 890 000	41 890 000		30 090 000	30 090 000		63 220 000	63 220 000
			MUNICIPAL INFRASTRUCTURE GRANT				24 912 740	24 912 740		25 234 850	25 234 850		26 221 900	26 221 900
			INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME				24 380 000	24 380 000		15 000 000	15 000 000		15 000 000	15 000 000
			WATER SERVICES INFRASTRUCTURE GRANT				5 000 000	5 000 000						
			GRAND TOTAL			**113 226 312**	**96 182 740**	**209 409 052**	**60 000 000**	**70 324 850**	**130 324 850**	**60 000 000**	**104 441 900**	**164 441 900**

3 YEAR HOUSING BUDGET 2023-2026

Project	2023/2024	2024/2025	2025/2026	COMMENTS
Blompark TS Phase 3 (150)	R 23 700 000	R 21 962 000		Project is in progress and will be implemented in phases over various financial years. 2022/2023 (250 TS) completed, 2023/2024 (150 TS) planned , 2024-2025 (139 TS) planned. The proposed budget is aligned as per the proposed (prescribe) annual DoHS Business Plan. Please take not that the budget is constantly subject to changes due to "circumstances" by DOHS which is beyond the control of the Muncipality.
Masakhane TS Phase 2 (145)	R 23 068 000			Project is in progress and Phase 1 - 150 TS will be completed by end March 2023 and Phase 2 - 145 TS, the reminder will be completed in the 2023/2024 financial year.
Stanford TS Phase 1 (150)	R 23 700 000	R 39 500 000	R 34 918 000	Approval Is awaited from DoHS. The proposed budget is aligned as per the proposed (prescribe) annual DoHS Business Plan. Please take not that the budget is constantly subject to changes due to "circumstances" by DOHS which is beyond the control of the Muncipality. Phase 1 - 150 TS(, 2023/2024) , Phase 2 - 200 TS (2024/2025), Phase 3 - 171 TS (2025/2026)
TOTAL OPEX	**R 70 468 000**	**R 61 462 000**	**R 34 918 000**	
Masakhane UISP (148 sites)	R 15 240 000			Of the 1184 sites, 899 were completed to date. Phase 4, consisting of 137 sites to be serviced in the 2022/2023 financial year, Balance of 148 sites is planned for the 2023/2024 financial year, after which the total of 1184 sites will be completed.
Hawston IRDP Boundary Wall				Funding application submitted - approval is awaited
Masakhane UISP Wetcores Phase 4	R 5 700 000			Project is in progress and will be implemented in phases over various financial years. Funding is allocated annually in line with DoHS Business Plan
Tambo Square & New Camp (82)			R 10 320 000	
Mount Pleasant IRDP Infill Phase 3 (85 sites)	R 9 200 000			Of the 300 sites, 215 sites will be completed in the 2022/2023 financial year, The balance of 85 sites is planned for the 2023/2024 financial year.
Buffeljagsbaai				
Kleinmond IRDP	R 250 000	R 620 000	R 10 800 000	Await Pre-planning fnding approval - expected during April 2023 - project to be implemented in phases over various financials once all the planning rights has been obtained. The planning will happen during 2023/2024 -2024/2025. The implementation will be executed over three financial years from 2025/2026 - 2026/2027 - 2027/2028
Kleinmond Overhills UISP	R 1 500 000	R 1 470 000		Await Pre-planning fnding approval - expected during April 2023 - project to be implemented in phases over various financials once all the planning rights has been obtained. The planning will happen during 2023/2024 -2024/2025. The implementation will be executed over three financial years from 2025/2026 - /2026/2027 - 2027/2028
Schulphoek (Internal Services)	R 10 000 000	R 6 000 000	R 32 100 000	Tender for Implementing Agent advertised and closed on 24 February, SCM processes will now follow. Planning funding has been allocated on DoHS Business Plan annually and Municipal Budget will be adjusted accordingly once confirmation of amounts per annum is received.
Greater Hermanus (Hawston Seafarms)		R 1 000 000		Forms part of the Greater Hermanus West Project (PHSDA area) - planned as mixed use development and planning funding has been made availabe by DoHS
Schulphoek (Bulk Services)		R 18 000 000	R 10 000 000	
Afdaksrivier Purchase		R 3 000 000	R -	Forms part of the Greater Hermanus West Project (PHSDA area) - planned as mixed use development and requestto purchase the property was submitted to DoHS
TOTAL CAPEX	**R 41 890 000**	**R 30 090 000**	**R 63 220 000**	
GRAND TOTAL	**R 112 358 000**	**R 91 552 000**	**R 98 138 000**	

HSDG GRANT	R 79 918 000	R 66 082 000	R 45 718 000
ISUP GRANT	R 32 440 000	R 25 470 000	R 52 420 000
TOTAL DORA ALLOCATION	**R 112 358 000**	**R 91 552 000**	**R 98 138 000**

NOTE: THE ABOVE BUDGET WAS DONE IN ACCORDANCE WITH THE PROVINCIAL HUMAN SETTLEMENT BUSINESS PLAN AS SUBMITTED TO THE NATIONAL DEPARTMENT OF HUMAN SETTLEMENTS FOR APPROVAL

ANNEXURE F

SERVICE LEVEL STANDARDS

Province: Municipality(WC032) - Schedule of Service Delivery Standards	
Description	
Standard	**Service Level 2023/2024**
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)	Yes
Licenced landfill site(Yes/No)	Yes
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	Overstrand Green Drop Score 2022: 89% Blue Drop Assessment Report 2023 being awaited
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)	Estimate consumption are calculated over a 12 months period (Estimates are only done in exceptional cases eg meter readers capacity challenges)
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	1 Month
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?	Average 4.3 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 2023/2024**
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 charges plus 7kl of sewer unit charges
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	6.00 (from notification)
Sewer blocked pipes: Large pipes? (Hours)	6.00 (from notification)
Sewer blocked pipes: Small pipes? (Hours)	8.00 (from notification)
Spillage clean-up? (hours)	8.00
Replacement of manhole covers? (Hours)	4 (from notification)
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	24 (from notification)
Time taken to repair a single pothole on a minor road? (Hours)	72 (from notification)
Time taken to repair a road following an open trench service crossing? (Hours)	72 (from notification)
Time taken to repair walkways? (Hours)	72 (from notification)
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
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
Is there a reduction in the number of complaints or not? (Yes/No)	no

Description	
Standard	**Service Level 2023/2024**
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 and monthly Demand Management Plan 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)	
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	
Economic development	
How many economic development projects does the municipality drive?	99
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	50
What percentage of the projects have created sustainable job security?	40
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 Monthly news letters and Social Media
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

GREEN DROP

National Report

2022

" Water is Life, Sanitation is Dignity "

water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

2030 NDP

green drop
CERTIFICATION
waste water service
REGULATION

12.18 Overstrand Local Municipality

Water Service Institution	**Overstrand Local Municipality**
Water Service Provider	Veolia Water

Municipal Green Drop Score	
2021 Green Drop Score	**89%→**
2013 Green Drop Score	**89%**
2011 Green Drop Score	**89%**
2009 Green Drop Score	**63%**

VROOM Impression (Towards restoring functionality):

1. Flow distribution to SSTs
2. Lime storage facility
3. Security
4. Scum control.

VROOM Estimate:

- R10,200,000

Key Performance Area	**Unit**	**Gansbaai**	**Hawston**	**Hermanus**	**Kleinmond**
Green Drop Score (2021)		**96%->89%**	**89%**	**96%->89%**	88%
2013 Green Drop Score		**92%**	**90%**	**91%**	**78%**
2011 Green Drop Score		**76%**	**88%**	**92%**	**83%**
2009 Green Drop Score		**66%**	**57%**	**66%**	**66%**
System Design Capacity	Ml/d	2	1	12	2
Design Capacity Utilisation (%)		43%	61%	54%	76%
Resource Discharged into		Irrigation – Sports complex	Maturation Pond into Wetland	Ocean	Reed- bed/wetland area linked to sea
Wastewater Risk Rating (CRR% of CRR_{max})		**Gansbaai**	**Hawston**	**Hermanus**	**Kleinmond**
CRR (2011)	%	31.0%	33.0%	35.0%	44.0%
CRR (2013)	%	35.3%	29.0%	45.0%	47.0%
CRR (2021)	%	41.2%	52.9%	36.4%	47.1%

Key Performance Area	**Unit**	**Pearly Beach**	**Stanford**
Green Drop Score (2021)		**88%**	**90%->89%**
2013 Green Drop Score		NA	**93%**
2011 Green Drop Score		NA	**83%**
2009 Green Drop Score		NA	**61%**
System Design Capacity	Ml/d	0.259	1.2
Design Capacity Utilisation (%)		31%	89%
Resource Discharged into		An aquifer	Constructed reed bed to Klein River
Wastewater Risk Rating (CRR% of CRR_{max})		**Pearly Beach**	**Stanford**
CRR (2011)	%	**NA**	44.0%
CRR (2013)	%	**NA**	29.0%
CRR (2021)	%	52.9%	64.7%

Technical Site Assessment: **Hermanus WWTW 74%**

ANNEXURE H

NT & PT BUDGET CIRCULARS & FINANCIAL RATIOS AND NORMS

NATIONAL TREASURY

MFMA Circular No. 122

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2023/24 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF). It 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 management 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 in areas of the budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The National Treasury forecasts real economic growth of 1.9 per cent in 2022, compared with 2.1 per cent projected in the 2022 Budget Review, in response to global and domestic shocks. Growth is projected to average 1.6 per cent from 2023 to 2025. Implementing structural reforms, especially in the energy sector, remains crucial to improve the economy's productive capacity and competitiveness.

The recovery in economic activity that began in 2021 was driven by a strong rebound in global economic activity, high commodity prices and easing COVID-19 restrictions. The scarring impact of the pandemic on employment and investment decisions will likely weigh on the recovery over the medium term. Investment remains well below pre-pandemic levels.

The economy grew by 1.4 per cent in the first half of 2022 compared with the first half of 2021. Real GDP grew more than expected in the first quarter of 2022, with output returning to pre-pandemic levels. However, a deteriorating global environment, flooding in KwaZulu-Natal and the Eastern Cape, industrial action in the electricity and mining sectors, and prolonged and intense power cuts resulted in a broad-based contraction across most sectors during the second quarter. The third quarter was marked by frequent and prolonged power cuts, which significantly disrupted economic activity.

The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	5.2%	6.8%	4.7%	4.6%	4.6%

Source: Medium Term Budget Policy Statement 2022.

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.

It is noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2023/24 budget process

2.1 Local government conditional grants allocations

Over the 2023 MTEF period, conditional grant allocations to municipalities will grow below inflation. This is due to a higher 2022/23 baseline (R3.8 billion) added to local government conditional grants in the 2022 Division of Revenue Amendment Act. Over the next three years, total local government resources, including the equitable share and indirect conditional grants increase at an annual average rate of 6 per cent.

The local government equitable share increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.6 per cent over the 2023 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 2023 MTEF period.

The annual Division of Revenue Bill will be published in February 2023 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 2022 Division of Revenue Act to compile their 2023/24 MTREF. In terms of the outer year allocations (2025/26 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2022 Division of Revenue Act for 2022/23. The DoRA is available at:
http://www.treasury.gov.za/documents/national%20budget/2022/default.aspx

2.2 Re-enforcing the 2023 Division of Revenue Bill, (DoRB) to facilitate improved intergovernmental relations

Towards enforcing a system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, the National Treasury would like to remind municipalities of Section 31 of DoRA that articulates the facilitation of personal liability for unnecessary litigation. Going forward, a municipality may therefore only institute litigation against any organ of state, state-owned enterprise, public-and/ or municipal entity after exhausting all dispute resolution mechanisms required and/ or available to the municipality in terms of existing intergovernmental relations processes, policy and/ or any related contract with the municipality, including in terms of the Municipal Finance Management Act, 2003, the Intergovernmental Relations Framework Act, 2005, and/ or the Electricity Regulation Act, 2006 (dispute processes administered by NERSA).

The 2023 DoRB will facilitate the personal liability of and refund of any expenditure related to such litigation to the national revenue fund (NRF) by any person responsible for the institution of litigation by a municipality without having exhausted all the available dispute resolution mechanisms. This will be done through the equitable share off-setting processes. Municipalities, parallel to instituting any litigation against any organ of state, must report such litigation to the Auditor-General, the National Treasury and to the relevant provincial treasury. The report must provide the details of all the dispute resolution processes that were attempted, supported by information explaining the failure of these attempts.

Division of Revenue Amendment Bill, 2022 (DoRAB)

Disaster response funding

Conversion of disaster response grants – To allow for adequate response to the April 2022 floods, funding was shifted between the disaster relief grants in August 2022. R145 million

was shifted from the Provincial Disaster Response Grant to the Municipal Disaster Response Grant and R120 million was shifted from the Municipal Emergency Housing Grant to the Provincial Emergency Housing Grant.

Additional funding for disaster response grants – In response to disasters that have occurred, most of the disaster funding for 2022/23 had been depleted by the time of the tabling of the DoRAB. To enable for response should a disaster(s) occur in the remaining months of the current financial year, R248 million is added to the Municipal Disaster Response Grant to enable immediate response by municipalities.

Additional funding for disaster reconstruction and rehabilitation[1] – For the reconstruction and rehabilitation of municipal infrastructure damaged by flash floods in the Western Cape (Overberg District Municipality, Cape Winelands District Municipality and Garden Route District Municipality) in December 2021 and the April 2022 floods in the Eastern Cape (Winnie Madikizela-Mandela Local Municipality) and KwaZulu-Natal (eThekwini Metropolitan Municipality, uMhlathuze Local Municipality, uThukela District Municipality, uMgungundlovu District Municipality and iLembe District Municipality), R3.3 billion is added to the Municipal Disaster Recovery Grant.

Purchasing of land for relocation of flood victims – R92 million is added to the Informal Settlements Upgrading Partnership Grant: Municipalities for eThekwini Metropolitan Municipality for the purchase of land identified for the relocation of displaced flood victims.

Changes to local government allocations

Roll-over of funds in the Integrated National Electrification Programme (municipal) Grant – R1 million is rolled over in the Integrated National Electrification Programme (municipal) Grant to fund 50 electrification connections in Swellendam in Dikgatlong Local Municipality.

Roll-over of funds in the indirect Regional Bulk Infrastructure Grant – R15 million is rolled over in the indirect Regional Bulk Infrastructure Grant to fund operational payments for the Vaal River pollution remediation project in Emfuleni Local Municipality.

Reprioritisation in the Neighbourhood Development Partnership Grant – R100 million of the Neighbourhood Development Partnership Grant is shifted from Schedule 5, Part B (direct) to Schedule 6, Part B (indirect) to fund project preparation, planning and implementation for municipalities that are having administrative and financial challenges that are affecting project implementation. These funds will be used for projects they were allocated for in the direct component. Affected municipalities are Mogale City Local Municipality, KwaDukuza Local Municipality and Emfuleni Local Municipality.

Changes to gazetted frameworks and allocations

Municipal Disaster Response Grant – The grant framework for the Municipal Disaster Response Grant is amended to allow for spending to respond to the disasters that occurred in December 2021 and April 2022.

Informal Settlements Upgrading Partnership Grant: Municipalities – The grant framework for the Informal Settlements Upgrading Partnership Grant is amended to ring-fence funds for

[1] There was an oversight in the allocations to Western Cape and KwaZulu-Natal, wherein the allocations or parts thereof allocated to the district municipalities in the DoRAB ought to have been allocated to the respective local municipalities in these districts. This is explained in detail in the section "*Correction of errors in the Municipal Disaster Recovery Grant framework and allocations to municipalities*" below.

the purchase of identified land for the relocation of flood victims who were previously residing in informal settlements that were washed away by April 2022 floods in eThekwini Metropolitan Municipality.

Municipal annexures – Changes to previously gazetted municipal allocations include a change of the name of a municipality. The name of Engcobo Local Municipality in the Eastern Cape is updated to Dr A.B. Xuma Local Municipality as per the Gazette published in terms of section 12 of the Local Government: Municipal Structures Act, on 30 May 2022.

Correction of errors in the Municipal Disaster Recovery Grant framework and allocations to municipalities

The National Disaster Management Centre (NDMC) has requested changes to the in-year allocations for the Municipal Disaster Recovery Grant in the DoRAB tabled in Parliament. Part of the funding allocated to uThukela and iLembe district municipalities in KwaZulu Natal (page 36 of the DoRAB), should have been allocated to Alfred Duma and KwaDukuza local municipalities, respectively. The allocations made to the Cape Winelands, Overberg, and Garden Route district municipalities in the Western Cape (page 39 of the DoRAB), should have been made to Breede Valley; Theewaterskloof and Swellendam; and Oudtshoorn and George local municipalities, respectively. These corrections also affect the ring-fencing in the grant framework (page 28 of the DoRAB).

Parliament has approved that the National Treasury correct the allocations and effect the required changes to the MDRG framework, as part of section 15(1) of the 2022 DoRA to ensure that MDRG allocations are correctly allocated to the municipalities assigned for the functions.

3. Pension fund defaults

There has been a growing trend where municipalities are deducting pension from the employees but are not paying it over to their pension fund. This in our view is inconsistent with the intent and spirit of the MFMA and constitute an act of financial misconduct in terms of section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings and potentially also a criminal offence in terms of section 173 of the MFMA read with other applicable legislation. Municipal Councils should refer these actions to the Disciplinary Boards for further investigation and should also consider laying criminal charges against the accounting officer and other responsible officials that has failed to perform the responsibility outlined in terms of section 65(2)(f) of the MFMA which states that “the accounting officer of a municipality must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments”. Municipal Councils should also consider further measures and actions in terms of the Pension Funds Administration Act, as may be applicable.

4. Municipal Standard Chart of Accounts (*m*SCOA)

4.1 Release of Version 6.7 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 6.7 is released with this circular.

Version 6.7 of the chart will be effective from 2023/24 and must be used to compile the 2023/24 MTREF and will be available from 20 December on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

Kindly note that, in accordance with section 8(2)(j) of the Municipal Property Rates Act (MPRA) as amended in 2014, municipalities may apply for categories other than the categories in 8(2)(a) to (i). Towards this end the Minister of Cooperative Governance and Traditional Affairs approved the following categories:

- Sports Clubs and Fields for Bitou Municipality and
- Residential sectional title garages for Drakenstein Municipality.

These categories were only approved for use by municipalities indicated above. System vendors must therefore block the use of these categories for all other municipalities. The Project Summary Document (PSD) on the National Treasury webpage will be aligned to the chart changes in version 6.7 where applicable. The PSD is also available on the above link.

For the National Treasury to consider a new chart change in version 6.8 of the chart, the issue must be logged with all relevant background and details on the *m*SCOA FAQ portal by 31 August 2023. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link. https://lg.treasury.gov.za/ibi_apps/signin

4.2 Amendments to the regulated A1 schedules

The following tables of the A1 Schedule that was regulated in terms of the Municipal Budget and Reporting Regulations (MBRR), have been aligned to the *m*SCOA and Generally Recognised Accounting Standards (GRAP):

- A4: Statement of Financial Performance; and
- A6: Statement of Financial Position

In addition, tables A8 and A10 have been linked to the *m*SCOA data strings and will be included in the 2023/24 budget reports available on the GoMuni portal from 01 July 2023.

The amended and protected version of the A1 schedule will be available from 20 December on the link below:
http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

System vendors and municipalities that are managing their own in-house systems must programme the amended schedules on their financial systems. Input fields for supporting tables that are not part of the non-financial data string must be created to ensure that a complete A schedule is generated from the core municipal financial system.

The *m*SCOA Regulations require that municipalities budget, transact and report on legislated *m*SCOA segments and directly on the core financial system and submit the required data strings directly from this system to the GoMuni Upload portal. To ensure that the data strings submitted are credible, municipalities must:

- Lock the budget adopted by Council on the core municipal financial system before submitting the budget (ORGB) data string to the GoMuni Upload portal;
- Close the core financial system at month-end as required in terms of the MFMA before submitting the monthly data string to the GoMuni Upload portal; and
- Generate the regulated MBRR Schedules (A, B and C) directly from the core municipal financial system.

The preparation of budgets on excel spreadsheets that is captured in the system at a later stage and manual correction of data strings by municipal officials or system providers are not allowed in terms of the *m*SCOA Regulations. Where a municipality makes use of a stand-alone 3rd party sub-system or a system provider has entered into an agreement or consortium for the provision of certain functionality with a 3rd party sub-system provider, such a 3rd party sub-system should host the relevant part of the *m*SCOA chart to seamlessly integrate with the core financial system without manual intervention.

4.3 Credibility of *m*SCOA data strings

The credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2023/24 municipal financial year.

Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.

Municipalities are reminded that incorrect or incomplete data string submissions is considered as non-submission.

The credibility of the *m*SCOA data strings remains a concern in the following areas:

The inclusion of opening balances in data strings

Municipalities and system vendors must ensure that opening balances are included in the budget and in-year data strings. The opening balances at year end (month 12 – M12) of the previous financial year must be rolled over to the first month (M01) and updated with pre-audited (PAUD) and audit (AUDA) adjustments in the current financial year in the *applicable open period*. In other words, if the audit is completed on 31 October, then the changes in the opening balances must be reflected in the in-year submission for November 2022 (M05 submission). If opening balances and changes thereto are not included in the budget and in-year data strings, the C schedules will not populate correctly. This means that the movement of the balance sheet items will not have a starting point and the Statement of Financial Position (balance sheet) will be incorrect.

Accounting for Water Inventory

As per the guidance in MFMA Budget Circular No.115 (dated 04 March 2022), municipalities must budget and account for bulk water purchases as **inventory** under current assets in the Statement of Financial Position as per GRAP 12 (paragraph. 07).

In terms of GRAP 12:

Inventories are assets:

a. In the form of materials or supplies to be consumed in the production process;
b. In the form of materials or supplies to be consumed or distributed in the rendering of services; and
c. Held for sale or distribution in the ordinary course of operations, or
d. In the process of production for sale or distribution.

Inventory acquired through non-exchange transactions should be recorded at its fair value as at the date it is acquired. The cost of inventory, except for non-purified water, will be determined or recognised in accordance with paragraph 25 and 26, which is the primary and secondary costs in getting the water either to the treatment works or to the users of the water.

It is important to note that water cannot be issued if it was not purchased or brought into the inventory through system input transactions. Therefore, the total input volume of water related to water purified and water from natural sources should include both primary and secondary cost components. The allocation of secondary cost to the input volume of water will necessitate the utilisation of the Costing Segment in the *m*SCOA. This is crucial in determining cost reflective tariffs for water.

The fair value of water from natural resources such as boreholes, springs and fountains may be determined by the primary and secondary cost components. Secondary costs include:

- Labour
- Extraction cost
- Distribution cost
- Chemicals/ Treatment
- Maintenance
- Infrastructure
- Depreciation charges

The municipality must account for water from natural resources as follows:

Debit: System Input Volume: Natural Resources
Credit: Gains and Losses: Water at fair value

Water inventory must be budgeted to be acquired and recorded in the Current Assets: Inventory: Water as indicated below. The movement accounts in the *m*SCOA structure makes provision for the different methods of acquiring and the consumption/ issuing of Water inventory.

Current assets:
- Inventory: Water Opening balance: Non-Funding Transactions
- Inventory: Water: System Input volume: Bulk Purchases: Water Treatment/Natural Resources
- Water Authorised Consumption:
  a) Billed Unmetered Consumption
  b) Un-Billed Authorised Consumption
  c) Billed Metered Consumption
- Inventory: Water Losses (Apparent and Real Losses)

Water that is issued to Consumers must be issued from the inventory and expensed in the **Expenditure:** Inventory: Consumed -Water.

Water losses will reduce the Water inventory in current assets and the corresponding amounts should be captured in **Gains and Losses:** Inventory: Water: Fair value

It is important to note that the change in accounting for water through the inventory purchased process and the change of using a methodology to report the balance of water as at year-end may impact on the Annual Financial Statements (AFS). Municipalities must ensure that they update their accounting policy, document this process, and provide comparative figures when assessing and reporting their water balance to ensure that the GRAP guidelines of changes in reporting and materiality is applied correctly.

The Local Government Municipal Property Rates (MPRA) Amendment Act, 2014

Municipalities are reminded that section 8 of the MPRA on the determination of categories of rateable properties has been revised through the Local Government Municipal Property Rates Amendment Act, 2014 ("the Amendment Act").

Municipalities were required to implement the new property categorisation framework by not later than 01 July 2021. The *m*SCOA chart Version 6.7 will only make provision for the new framework. The old framework has been retired and municipalities must prepare their 2023/24 MTREF Budgets accordingly.

Fixed Asset Register

Municipal financials systems must comply with the minimum business processes and system requirements on fixed asset registers as articulated for the asset management module in MFMA Circular No 80. The asset management module should be embedded in the core financial system or seamlessly integrate from a third-party sub-system to the core financial system. This will enable the regular and seamless updating of the fixed asset register. The register must contain the following information as a minimum requirement:

- Description of the asset
- Date of acquisition or brought into use
- Purchase cost
- Location of the asset
- Function responsible for the asset
- Current value
- Depreciation and method utilised
- Remaining life of the asset
- Maintenance information
- Insurance Coverage

Municipalities will be required to upload their updated fixed asset register in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Recording of Schedule 6B Grants in *m*SCOA

Grants allocated in terms of Schedule 6B of DoRA should be recorded in terms of *m*SCOA as an allocation-in-kind. This means that the municipality will only record the transaction once they received a completed asset.

Importantly, a Schedule 6B grant may not be transferred to the end-user of the asset to construct the asset as this is in contravention with the conditional grant framework. If a transferring officer of a Schedule 6B grant consider the municipality capable of constructing its own asset, the grant should be re-gazetted and reclassified as a Schedule 5B grant. The grant will then be transferred directly to the municipality to construct the asset and the receipt and expenditure of the grant must be in accordance with GRAP 17. An adjustments budget in terms of Section 28(2)(b) of the MFMA and Regulation 23(3) of the MBRR must be adopted to include the grant funding and project in the MTREF budget.

In the case where a municipality is constructing an asset for a national department but will not be the end-user of the asset being constructed, the accounting must be done in terms of GRAP 11. There will be VAT implications as the municipality will be a contractor and act as an agent. It is important to ensure that the contract between the municipality and the department outlines the responsibilities of all parties.

Municipalities must ensure that they are making provision for VAT in accordance with the VAT Act, 1991 (Act No. 89 of 1991) and the VAT 419 guide issued by SARS. The National Treasury issued *m*SCOA Circular No.12 (dated 01 October 2021) that provides guidance on the recording of VAT in the *m*SCOA.

Impact of Balance Sheet Budgeting and Movement Accounting on Cash Flow Tables

From the analysis of the *m*SCOA data strings it is evident that the cash flow tables (A7, B7 and C7) are still not populating correctly or completely. This can be contributed to the fact that a number of municipalities still do not use balance sheet budgeting and movement accounting. Guidance on the use of balance sheet budgeting and movement accounting to populate tables A7, B7 and C7 correctly was provided in MFMA Budget Circular No. 107 (dated 04 December 2020) and *m*SCOA Circular No. 11 (dated 04 December 2020).

4.4 Regulation of Minimum Business Processes and System Specifications

National Treasury will review and regulate minimum business processes and system specifications for *m*SCOA by the end of 2024/25. In preparation for the regulation of the minimum requirements, municipalities should ensure that they comply fully with the current minimum business processes and system specifications articulated in MFMA Circular No. 80 (dated 08 March 2016).

Where a municipality is not fully compliant with the *m*SCOA requirements, a *m*SCOA Road Map must be in place to drive and fast track the *m*SCOA implementation in the municipality. The *m*SCOA Steering Committee, chaired by the Accounting Officer or his/ her delegate, must use the *m*SCOA Road Map to track progress and take correction actions where required.

Road Maps must be reviewed and updated annually as part of the budget process is updated and submitted to Council for approval together with their 2023/24 MTREF budget. Municipalities will be required to upload their updated *m*SCOA Road Maps in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Municipalities should ensure that they budget sufficiently to become and remain mSCOA compliant.

Guidance on the content of the *m*SCOA Road Map was provided in MFMA Budget Circular No. 115 (dated 04 March 2022).

4.5 *m*SCOA Training Initiatives

Training to municipalities and municipal system vendors

The National Treasury, in conjunction with CIGFARO, will conduct monthly training sessions aimed at municipalities, municipal system vendors and other relevant role-players. The training will focus on technical aspects of budgeting, transacting and reporting in the *m*SCOA and is aimed at improving the quality of *m*SCOA data strings. The draft programme is attached as **Annexure A.**

***m*SCOA eLearning Course**

The National School of Government is hosting the *m*SCOA eLearning Course that was developed by the National Treasury. The *m*SCOA eLearning Course provides government officials with the basic knowledge on the reform and how to record transactions using the *m*SCOA.

Government institutions can enrol their employees for this course by sending a request for training to the NSG at contactcentre@thensg.gov.za. If your institution has not attended any training with the NSG previously, then you will also be required to register on the NSG database. The *m*SCOA eLearning Course will be offered as no cost until 31 March 2022. Thereafter, delegates will have to pay to attend the course.

Any queries in this regard must be directed to the NSG at contactcentre@thensg.gov.za or tel number: 086 100 8326.

5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure 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.

Municipalities must ensure that they render basic services, maintain their assets and clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in reduced unemployment. Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

5.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circulars 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 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

The purpose of the above mentioned MFMA Circulars is to ensure that the municipalities are using their entire revenue base as the basis for the revenue budget. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

One of the aims of the reconciliation process is to identify exceptions, i.e. records on the roll and not on the billing system and records on the billing system and not on the roll. In addition, the reconciliation must identify duplicated records, missing data, and data errors. These exceptions should then be investigated, and remedial action strategies developed for data cleansing and other corrective actions. The Debtors Ageing data should also form part of the reconciliation process so that "debtors" can be tracked and assessed at a property record level and prioritised for verification of rates liability measured against a MPRA property and owner.

To facilitate reconciliation of the separate databases (Roll and Billing), a unique property identifier (common primary unique link code) must be created and populated for each rateable property on the roll system and on the rates billing system. This property identifier must be unique, without duplicates, and remain constant for the life of the property. The standards adopted by the South African Council for the Property Valuers Profession (SACPVP), namely South African Standard: Municipal Valuations for Property Rating, specifies that the Surveyor General Code SG 21-digit Code, derived, and created from the property description, be applied for all registered full title property defined in terms of part (a) of the definition of property.

For all other MPRA defined property, Part (a) Sectional Title, Part (b) Registered Rights, Part (c) Land Tenure Rights and Part (d) PSI, and apportioned multiple use property in terms of sections 8(2)(i) and 9(2), an added suffixed 5 digits to the SG 21-digit code must be assigned by the designated municipal valuer, thereby creating a unique 26-digit code. The municipality must ensure that the SG21 digit code and 26-digit coding system is applied in their valuation roll management system and billing system and engage with their designated municipal valuer and systems service providers to implement the unique property identifier.

Further it is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2023, must also as best practice compare the current consolidated roll to the new valuation roll. This can identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with s23(1)(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

Furthermore, municipalities are also advised and expected to comply with s8(1) of the MPRA in terms of the billing methodology that needs to be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process.

The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates or whether the municipality is overstating its revenue budget.

A further test would be to reconcile this information with the Deeds Office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll/Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10th working day. A detailed action plan must accompany the reconciliation where variances are noted.

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin. If the municipality experience any challenge uploading the information, a request for an alternative arrangement may be emailed to linda.kruger@treasury.gov.za.

No operation can be sustainable if it does not collect its revenue. A municipality is no different. There is a misconception that a municipality may not interrupt or restrict the supply of water services of a defaulting consumer. The National Treasury confirms that neither the

Water Services Act, 1997 (Act No. 108 of 1997) or any other legislation prevents a municipality from cutting the supply of water to a defaulting consumer unless the consumer is an indigent in which case the water services to that household must be restricted to the national free basic water limit of 6 kilolitre water monthly (or 50 kilowatt hours in the case of free basic electricity monthly). This was confirmed by the Constitutional Court in the matter of Mazibuko and Others v City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009).

Municipalities are urged to use the restriction/ interruption of supply of both water and electricity services as a collection tool. Effective from the tabling and adoption of the 2023/24 MTREF, municipalities' By-laws and policies must facilitate this and clearly stipulate the order in which any partial payment of the consolidated municipal bill (including property rates) will be applied as well as the process before the supply of water and electricity services will be cut. The National Treasury recommended that any partial payment firstly be applied to property rates, wastewater, waste management, water and lastly to electricity. When interrupting or restricting the supply of water it is important that such is undertaken together with the municipal engineer(s) to ensure a continued minimum supply of waste water.

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 (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- A budget adequate to deliver a service of the necessary quality on a sustainable basis; and
- A budget that delivers services at the lowest possible cost.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 (refer item 4.2) on 6 December 2019 and since 2019, encouraged municipalities to utilise the tool. **With effect, the 2023/24 MTREF, all municipalities** (**except** *metropolitan cities and district municipalities that do not provide any services*) **as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format)** illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

This tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. Going forward it is also imperative that every municipality fully embrace the Municipal Standard Chart of Accounts (*m*SCOA): costing component. Considering, *m*SCOA implementation is entering its sixth year of implementation, all municipalities must fully embrace and report also utilising the costing segment correctly. 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.

5.3 Tariffs – achieving a balance between cost-reflectiveness and affordability

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality.

When setting tariffs, it is therefore critical to understand the economic environment specific to the municipality and consideration should include at least –

- *The socio-economic profile undertaken for the municipality* available on the National Treasury GoMuni portal – municipalities are encouraged to annually update their own socio-economic profile using the template model available on GoMuni;
- *The most recent average monthly household income in the municipality* as per Statistics South Africa (Stats SA) available on Statistics South Africa | Improving Lives Through Data Ecosystems (statssa.gov.za);
- *The average property value in the municipality* per its most recent approved general valuation roll and/ or supplementary general valuation roll;
- *The number of indigent households in the municipality,* including any variation in the number of indigent households included in the Equitable Share: free basic services component for the municipality vs the municipality's own indigency level discretion; and
- *The economic drivers and activities specific to the municipal area*[2]*; etc*.

The municipality's tariff-setting or other committee tasked with this role must understand and deliberately reflect on this context during the tariff-setting process. Considering the average monthly household income, the median affordable municipal bill would ideally not exceed proportionally the average monthly household income. This median affordable bill, in combination with the median average property value should inform the basis to determine any rebates to households with income below the median.

It is also important when setting particularly water and electricity tariffs that municipalities consider setting two-tier tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands. For example, in a drought, such tariffs will facilitate the ability to pay for infrastructure and maintenance, treating chemicals and salaries, etc. while parallel facilitating water restriction based on inclining tariffs as consumption increase. Furthermore, it is important to link the municipality's water tariffs to dam levels, also approved as part of the budget process. For example, if the dam levels drop to 60 per cent the first tier of restriction tariffs should become applicable in terms of the municipality's approved tariff policy.

It is also noted that NERSA approves seasonal tariffs for Eskom but not necessarily for the municipality. It is important that the municipality clearly factor this in its tariff application to NERSA, illustrating the cashflow crunch if the municipality is not similarly allowed a seasonal tariff to recover the higher Eskom bulk cost during winter months.

Lastly, municipalities are cautioned against setting tariffs that include operating inefficiencies. This could lead to tariffs falling into the unaffordable range.

The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 per cent target band; therefore, municipalities are required to ***justify all increases in excess of the*** **projected inflation target for 2023/24** in their budget narratives and pay careful attention to

[2] The spatialised tax data is now available through National Treasury for all municipalities that provides an up to date information on economic activity within a municipal boundary.

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.

5.4 Bulk Account Payments and Concessions

During 2018/19, intense work was 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 agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also urged to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. **If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only**.

5.5 Critical Notice Affecting STS Meters

As highlighted in previous MFMA Circular No. 115 (dated 06 December 2022) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens.

The remedy is to visit each meter and enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage and should be issued shortly by National Treasury.

If your municipality or municipality entity is currently in the process of procuring for a solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal contract for the provision of inter alia auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters Terms of Reference (ToR); and

- That, with immediate effect, you must obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for this purpose or any related solution or similar. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any related solution or similar or component thereof, must be directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) Sadesh.Ramjathan@treasury.gov.za.

In this regard, municipalities will have two options to choose from:

- Firstly, to pursue the route of auditing, re-calibrating and re-configuring services for standard transfer specification compliant prepayment meters; and/ or
- Secondly, to replace the old meter with a new smart prepaid meter.

For both options, the municipality will have to budget accordingly as no additional funding will be available through the national fiscus.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

5.6 Completeness and credibility of revenue related information in the Budget

The MBRR regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2023/24 MTREF.

5.7 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2022/23, bulk electricity costs increased moderately at 9.61 per cent, compared to 17.8 per cent in the 2021/22 municipal financial year. Due to Eskom's funding needs, they are seeking higher tariff increases and have applied to NERSA for a 32 per cent hike from 1 April 2023/24. NERSA will make a final decision on the tariff application by 24 December.

In addition, a High Court hearing is still pending on the Multi-Year Price Determination (MYPD 5) application. The urgent High Court review requires NERSA to urgently process the Eskom revenue application for at least one year, as required by law. The timeframes for the review allow for a decision to be made in time for implementation by 1 April 2023.

5.8 Updated Municipal Borrowing Policy Framework

Cabinet approved the Update to the Policy Framework for Municipal Borrowing and Financial Emergencies on the 17th of August, 2022. The purpose of the Update is to re-examine the original Policy Framework, along with the legislation (i.e. Municipal Finance Management Act – MFMA) that was adopted to implement it, considering the experience with municipal borrowing that has accumulated since 2000.

The following key reforms have been introduced through the Update to the Policy Framework for Municipal Borrowing:

- The Policy Framework for Municipal Borrowing has been updated to introduce the necessary reforms that will expand the scope of responsible municipal borrowing and create an environment that attracts more players (e.g. insurers, pension funds, institutional investors and fund managers, and international Development Finance Institutions) in the municipal debt market space. The original core principles underlying municipal borrowing are maintained (i.e. creditworthy municipalities should borrow prudently to finance capital investment, and that there will be no bail-outs by the provincial or national government);

- The updated policy framework clarifies the role of Development Finance Institutions (DFIs), as it was not clearly articulated in the original policy. DFIs are required to pursue clear and agreed developmental goals, as outlined in the policy. The objective of this approach is to ensure that a DFI lending does not crowd out the private sector. Public-sector lenders, both domestic and foreign, should be guided by a social and developmental investment approach in which demonstrable social outcomes are considered alongside potential financial returns;

- The updated policy framework permits and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds, and pledging of conditional grants) that municipalities can use to leverage municipal borrowing. Municipalities are encouraged to explore these alternatives, and innovative infrastructure financing mechanisms permitted subject to the requirements contained in the Municipal Finance Management Act (MFMA) and

- The participation of both private and public sector market participants in the development of a liquid secondary market for municipal debt securities is also encouraged. The policy proposes options that can be explored to support the development and growth of an efficient and liquid market for municipal debt obligations.

The Updated Municipal Borrowing Policy Framework can be accessed at the MFMA website at the following link http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx.

5.9 Tariff Policies

Municipalities must comply with the provisions of Section 74 of the Municipal Systems Act (MSA) which requires that a municipal council must adopt and implement tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. Municipalities should also ensure that the tariff policies adhere to all the principles outlined in section 74(2) of the MSA. A municipality's tariff policies must also take into consideration variable factors such as water shortages and electricity feedback excess into the municipal system from new generation capacity. Municipalities must adopt by-laws to give effect to the implementation and enforcement of their tariff policies.

5.10 Non-Revenue Electricity and Non-Revenue Water/ Revenue Losses:

Water Service Authority municipalities and electricity licensed municipalities are urged to align both their non-revenue water and non-revenue electricity indicators and their set targets in the 2023/24 SDBIPs with identifiable infrastructure or operational projects and/ or programmes. Municipalities should improve on the baseline information included in the SDBIPs by indicating the volume of water losses (i.e., kilolitres/ mega-litres) and the amount of electricity losses (KwH or MWs) for the previous year. This approach will help to determine the progress of municipalities in curbing losses, which impact on municipal revenues, in both non-revenue water and non-revenue electricity.

6. Burial of Councillors

Salaries, allowances and benefits for political office-bearers and members is managed through Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils notice issued by the Minister of Cooperative Governance and Traditional Affairs.

Section 167 of the MFMA provides that a municipality may remunerate its Councillors within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members. Any benefit which is not included in the above-mentioned notice will be deemed irregular expenditure and recovery thereof from the Councillor concerned is mandatory.

Municipalities may also refer to relevant Councillor Pension Scheme or personal funeral policies in existence for any funeral benefits relating to such Councillor

7. Funding choices and management issues

Municipalities are under pressure to generate revenue. 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 2023/24 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;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; 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.

7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 and 2024. The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, in order to root out ghost employees.

According to the 2021 State of Local Government Finance Report, there are about 165 municipalities that are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

7.2 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. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from the councilor(s) concerned.

8. Transfers to municipalities

8.1 Criteria for the release of the Equitable Share

Section 216(2) of the Constitution of South Africa requires that the National Treasury must enforce compliance with the measures established to ensure both transparency and expenditure control in each sphere of government and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures.

The criteria for the release of the Equitable Share Instalments for the 2023/24 municipal financial year are as follows:

- The 2023/24 adopted budget must be funded and adopted by Council as per the legal framework, as required in terms of section 18 of the MFMA and consistent with the Budget Council and Budget Forum resolutions;
    a. The adopted budget must include budget allocations for bulk suppliers current account payments;
    b. Should the adopted budget still be unfunded, then a credible funding plan will be required to show how the municipality intends moving progressively out of this position into a funded state, if this plan has been adopted in the past, then a progress report must be submitted on the framework previously shared to guide municipalities which is aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS);

c. Those municipalities that adopted an unfunded budget must work with their respective Provincial Treasuries to rectify this position in the lead up to the main adjustments budget process in February 2023; and
d. A council resolution showing commitment to address the unfunded position must be submitted by these municipalities to the National Treasury by 01 July 2023.

- Credible *m*SCOA data strings and source documents for the 2023/24 MTREF and 2022/23 audits must be generated directly from the core municipal financial system and successfully uploaded to the Local Government GoMuni Portal. Source documents must be submitted in PDF and no excel based spreadsheet/ templates will be accepted;
- The report submitted by bulk suppliers in terms of section 41 of the MFMA must indicate that the current account has been paid timeously in terms of section 65(2)(e) of the MFMA. In addition, where the municipality has a repayment plan with Eskom and/ or the water boards, proof that the current accounts have been paid and a copy of the agreed upon payment plan (or evidence of negotiations underway with creditors) must be submitted to the National and provincial treasuries;
- Municipalities must provide evidence that SARS, pension and other staff benefits deducted from municipal officials have been paid over the appropriate Funds and/ or institutions;
- The information requested in MFMA Circulars No. 93, 98 and 107 on the reconciliation of the valuation roll have been submitted to the National Treasury as per the required timeframes;
- The Competency Regulations reporting requirements have been complied with;
- Provide a copy of the Unauthorised, Irregular, Fruitless and Wasteful (UIF&W) expenditure register, the latest copy of the Municipal Public Accounts Committee (MPAC) recommendations, Council Resolution on UIFW as well as a copy of the council approved UIFW Reduction Strategy/ Plan, proof of establishment of the Disciplinary Board (or evidence of progress towards their establishment) including evidentiary evidence demonstrating functionality of the Disciplinary Board and updated audit action plan (where the audit has been completed);
- Those municipalities that received an adverse or disclaimed opinions for the 2020/21 financial year will not receive their funding allocation unless there is a council resolution committing to address these opinions with an implementable plan. The resolution must be signed by each member of the Council and submitted to National Treasury by 1 October 2023;
- The Municipal Financial Recovery Service progress reporting framework for financial recovery plans must be complied with by municipalities under intervention in terms of S139 of the Constitution;
- Additionally, those municipalities that have outstanding audits for both the 2020/21 and 2021/22 financial years as well as municipalities with outstanding 2021/22 audit opinions that also received an adverse or disclaimer opinion in 2020/21, will also not receive their allocation; and
- Any other outstanding documents as per the legal framework have been submitted including the AFS submission (municipality only and consolidated AFS).

Failure to comply with the above criteria will result in National Treasury invoking section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

9. The Municipal Budget and Reporting Regulations

9.1 Schedule A – version to be used for the 2023/24 MTREF

National Treasury has released Version 6.7 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.7 of the *m*SCOA classification framework and must be used when compiling the 2023/24 MTREF budget.

All municipalities must prepare their 2023/24 MTREF budgets in their financial systems and produce the Schedule A1 directly from their financial system.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module in the financial system and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on the A1 schedule version 6.7 is not allowed** in terms of the *m*SCOA Regulations.

National Treasury has protected the A1 schedule version 6.7 in order to ensure that the Schedule A1 generated directly from the financial system and not populated manually.

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 6.7. The revised MBRR Schedules for the 2023/24 MTREF and its linkages to the financial and non-financial data string are available on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

9.2 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
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino		Ophulusa.Tshidino@Treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Abigail Maila	012-395 6737	Abigail.Maila@Treasury.gov.za
City of Tshwane and City of Johannesburg Ekurhuleni	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Lesego Leqasa		Lesego.Leqasa@treasury.gov.za

Northern Cape	Mandla Gilimani Sibusisiwe Mchani	012-315 5807 012-315 5539	Mandla.Gilimani@treasury.gov.za Sibusisiwe.Mchani@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
Western Cape Cape Town George	Willem Voigt Enock Ndlovu Kgomotso Baloyi Mandla Gilimani	012-315 5830 012-315 5385 012-315 5866 012-315 5807	WillemCordes.Voigt@treasury.gov.za Enock.Ndlovu@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Sephiri Tlhomeli	012-406 9064	lgdataqueries@treasury.gov.za

National and provincial treasuries will analyse the credibility of the data string submissions.

9.3 Assessing the 2023/24 MTREF budget

National and provincial treasuries will assess the 2023/24 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.

Municipalities should note that the MFMA legislated timeframes for submission of the tabled and adopted budgets are outer timeframes. In this context, different to previous MTREF's, going forward, if the municipality's budget is unfunded, council in terms of MFMA section 74 is requested to table and/ or adopt a budget funding plan together with the budget at the same time.

The Treasuries' **assessment period** of municipal budgets will be from **01 April to 30 June 2023 for both the tabled and adopted budgets**. **However,** (in a context of some municipalities persisting with unfunded budgeting practices)**, if the municipality tabled and/ or adopted an unfunded budget in the 2022/23 MTREF**, the municipality must adjust its schedule of key budget deadlines to facilitate an earlier Treasuries' assessment thereof between 1 April to 15 May 2023 for both tabled and adopted budgets. In this period the national and provincial treasuries will evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that needs to be made must be done before the start of the municipal financial year on 30 June 2023.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked immediately on the financial system at the start of the new municipal financial year on 1 July. 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**.

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.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget together with a funding plan that lacks credibility, they will be required to correct the funding plan and ensure that it is credible. The credible funding plan must be immediately adopted by the Municipal Council, and the changes to the***

budget must be effected in the mid-year adjustments budget to ensure compliance with 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.

10. Submitting budget documentation and A1 schedules for 2023/24 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 2023**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Monday, 03 April 2023**; and
- Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. However, given that municipalities are generating the annual budgets directly from the financial system as required by the *m*SCOA Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to the National Treasury and the relevant provincial treasury in electronic formats ***immediately*** after approval by the municipal council. Therefore, if the annual budget is tabled to council **on 31 May 2023**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Thursday, 01 June 2023.**

Since the 2020/21 MTREF, municipalities are no longer required 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. Electronic copies must be submitted in PDF format to the GoMuni Upload portal.

10.1 Expected submissions for 2023/24 MTREF

The following information should be submitted for the 2023/24 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, SA22, SA23, SA24 etc. and any other information not contained in the financial data string) in the A1 schedule must be submitted in the prescribed *m*SCOA data string in the format published with Version 6.7 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;
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July;
- The National or Provincial treasury input to the tabled budget must be included as an Annexure to the adopted budget together with the municipality's explanation of how such was addressed in the adopted budget. If not, the explanation should provide reasons; and
- The bulk water-and electricity invoices for the 3 months immediately preceding respectively the tabled and adopted budgets, must be included as an annexure to the tabled and adopted budgets as part of supporting the municipalities provision for and calculations of payments to bulk suppliers over the 2023/24 MTREF.

10.2 Portals for the submission of information

Municipalities must ensure that the documents are submitted to the correct portals/ mailboxes. These portals/ mailboxes are:

https://lg.treasury.gov.za/ibi_apps/signin (GoMuni Upload Portal) – All documents required in terms of legislation, including:

- *m*SCOA Data Strings by approved registered users;
- Budget-related and in-year documents and schedules (A, B and C) by approved registered users; and
- Reconciliation of the valuation roll to the financial system (as per MFMA Circular No. 93).

Budget related documents and schedules must be uploaded by approved registered users using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin. The GoMuni Upload Portal does not have the same size restrictions encountered with lgdocuments@treasury.gov.za, but requires all documents to:

- Be in PDF format only; and
- 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 may ***only*** send electronic versions of the above documents to lgdocuments@treasury.gov.za when experiencing problems with the GoMuni Upload Portal.

lgdataqueries@treasury.gov.za – Database related and submission queries and the grant rollover templates.

lgdocuments@treasury.gov.za – Any additional information required by National Treasury that is not listed under the GoMuni Upload portal such as the documents meeting the criteria to release Equitable Share and the contact list information.

FMCMM and Audit Action plans – using the web-enabled systems and as articulated in MFMA Circulars No. 113 and 114.

Please do not submit the same document to ALL the platforms listed above as it means that our Database Team must register the same documents three times which slows down the process. ***Any document/ queries that are submitted to the incorrect portal/ mailbox will be deleted and not processed***.

10.3 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.

10.4 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

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
09 December 2022

Annexure A

Virtual *m*SCOA Training Programme 2023

Month	TOPIC
Jan	**Getting a green submission** • Overview of *m*SCOA chart structure • Submission deadlines • Uploading to the GoMuni Upload portal • Correction of validation errors • Using GoMuni to verify receipt and credibility of submission

Feb	**Preparing the Budget in mSCOA (1)**
	• Preparing the project file (PROR)
	• Projects Typical Workstreams
	• Budgeting for disaster/special projects
	• Infrastructure Management and asset life cycle
	• The funding matrix
	  ○ Allocation of correct funding sources and alignment to the correct segments
	  ○ Funding capital expenditure

March	**Preparing the Budget in *m*SCOA (2)** • Opening balances & Balance sheet budgeting • Budgeting for cash flow • Budgeting for conditional grants
April	**Common Errors in 2023/24 Tabled Budget Data Strings** *(to be corrected in adopted budget (ORGB submission)* • Water Inventory
May	**Common Budgeting Errors** • Operating Expenditure – Deprecation • Bad debts written off • Impairment loss for consumer debtors • Travel and Subsistence
June	**Last change to get the ORGB right** • Functional allocation • Use of Regional segment • Alignment of A1 schedules
July	**Common Transacting and Reporting Errors** • Opening balances • Populating the cash flow • Reporting on conditional grants • Transacting without budget
Aug	**Preparing the pre-audit AFS Data Strings (PAUD)**
Sept	**Common Transacting and Reporting Errors**
Oct	**Preparing the AFS Data Strings (AUDA)**
Nov	**Chart changes for version 6.8**
Dec	**Preparing for the Adjustment Budget**

NATIONAL TREASURY

MFMA Circular No. 123

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2023/24 MTREF

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Introduction

This budget circular is a follow-up to MFMA Circular No. 122 that was issued on 09 December 2022. It aims to provide further guidance to municipalities with the preparation of their 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) budgets and should be read together with the budget circulars that have been issued previously.

The grant allocations as per the 2023 Budget Review and the 2023 Division of Revenue Bill are also key focus areas in this circular. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

GDP is expected to grow by 0.9 per cent in real terms in 2023, compared with an estimate of 1.4 per cent at the time of the medium-term budget policy statement (MTBPS), recovering slowly to 1.8 per cent in 2025.

The economic outlook faces a range of risks, including weaker-than-expected global growth, further disruptions to global supply chains and renewed inflationary pressures from the war in Ukraine, continued power cuts and a deterioration in port and rail infrastructure, widespread criminal activity, and any deterioration of the fiscal outlook.

Government is taking urgent measures to reduce load-shedding in the short term and transform the sector through market reforms to achieve long-term energy security. Several reforms are under way to improve the performance of the transport sector, specifically freight rail and to improve the capability of the state.

The following macro-economic forecasts must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 - 2026

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.7%

Source: Budget Review 2023.

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 2023/24 budget process

2.1 Local government conditional and unconditional grants allocations

Over the 2023 MTEF period, local government allocations will increase by a total of R14.3 billion, made up of R8.1 billion in the local government equitable share and R6.2 billion in direct conditional grants. This takes the total direct allocation to R521.7 billion over the same period. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising.

The *local government equitable share* and related allocations increases at an annual average rate of 7.8 per cent and municipal conditional grants increase by 3.5 per cent over the 2023 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 2023 MTEF period. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

The 2023 Budget has ensured that sufficient provision has been made to ensure that all municipalities are fully subsidised to support indigent households. Following this, R1.35 billion has been left unallocated in the LGES formula for 2023/24 to serve as a precautionary measure should municipal electricity tariffs exceed the 20.7 per cent provided for in the formula (see section 5.7 on why this is above the 18.7 per cent approved by the Energy Regulator). If the actual increase in municipal bulk tariffs exceeds the provision made in the formula, it will be the first call on those unallocated funds. We will consider funding broader cost relief measures for municipalities if funds remain available after that.

The R6.2 billion in direct conditional grants is funded from the Budget Facility for Infrastructure (BFI) and is broken down as follows:

- **R2.2 billion** added to the Urban Settlements Development Grant to fund the implementation of projects in the eThekwini Metropolitan Municipality and the City of Johannesburg;
- **R461 million** added to the Public Transport Network Grant to align funding with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi public transport network project; and
- **R3.4 billion** added to the Regional Bulk Infrastructure Grant to fund 3 water projects in Sol Plaatje Local Municipality, Drakenstein Local Municipality and Nelson Mandela Bay Metropolitan Municipality.

Notable changes to the conditional grants system

Housing emergency grants
Changes to conditional grants in the 2023 Budget include the discontinuation of the conditional emergency housing grants for provinces and municipalities. The baselines of these two grants are shifted to the Department of Human Settlements. This will allow the department to respond quickly in the event of an emergency housing need.

Changes to the INEP conditional grant frameworks
As part of government's efforts to accelerate access to electricity thereby addressing the energy crisis, Eskom and municipal INEP grants will begin funding alternative energy technologies such as rooftop solar and energy-saving devices. Due process must be followed to access funding for these new technologies. As a result, both Eskom and municipalities will need to conform to the set requirements by submitting business plans by 31 October 2023. These business plans, will need to be approved by the Department of Mineral Resources and Energy (DMRE) before they can be implemented. Priority should be given to new connections, i.e., non-grid technology should be targeted at households that do not have access to electricity.

The annual Division of Revenue Bill was published on 22 February 2023. The Bill specifies the grant allocations and municipalities must reconcile their budgets to the numbers published therein in compiling their 2023/24 MTREF.

The Division of Revenue Bill, 2023, which includes the annexures outlining allocations to each municipality is available at:
http://www.treasury.gov.za/documents/national%20budget/2023/default.aspx

2.2 Re-enforcing improved intergovernmental relations in the 2023 Division of Revenue Bill, (DoRB)

In order to strengthen the system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, municipalities are reminded of Section 31(3) of DoRA that provides for the facilitation of personal liability for unnecessary litigation. As required by subsection (1)(a) of this clause, read together with section 41(3) of the Constitution, a municipality may only institute litigation against any organ of state, state-owned enterprise, public- and/ or municipal entity after exhausting all dispute resolution mechanisms required and/ or available to the municipality in terms of existing intergovernmental relations processes, policy and/ or any related contract with the municipality, including in terms of the Municipal Finance Management Act, 2003, the Intergovernmental Relations Framework Act, 2005, and/ or the Electricity Regulation Act, 2006 (dispute processes administered by National Energy Regular of South Africa (NERSA)).

Section 31 is amended to include a clause that requires that where an organ of state decides to institute judicial proceedings against another organ of state, it must, within 10 working days of its decision, notify the National Treasury, the relevant provincial treasury, the Department of Cooperative Governance and the Auditor-General, of the details of compliance with Chapter 4 of the Intergovernmental Relations Framework Act, 2005, including an explanation of the failure to resolve the dispute.

2.3 Conditional grants usage

Conditional grant funds may only be used for the purposes, and subject to the conditions specified in the framework for each conditional grant. These conditions are binding in terms of sections 11 and 12 of the annual Division of Revenue Act. Any instruction by a municipal, provincial, or national official or politician that is inconsistent with the framework of a conditional grant is invalid. Municipalities are reminded that in terms of section 32 of DoRA, spending of a grant that is inconsistent with DoRA is considered irregular or unauthorised expenditure.

3. Pension and medical aid fund defaults

There has been a growing trend where municipalities are deducting pension and/ or medical aid contributions from officials but are not paying it over to their pension- and/ or medical aid fund. This is inconsistent with the intent and spirit of the MFMA and constitutes an act of financial misconduct in terms of section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014 and also a financial offence in terms of section 173 of the MFMA read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Municipal Councils should refer these actions to the Disciplinary Boards for further investigation and should also lay criminal charges against the accounting officer or any other responsible or delegated official who has failed to perform the responsibility outlined in terms of section 65(2)(f) of the MFMA which states that “the accounting officer of a municipality must take all reasonable steps to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments”. Municipal Councils should also consider further measures and actions in terms of the Pension Funds Act, as may be applicable.

4. Municipal Standard Chart of Accounts (*m*SCOA)

4.1 Version 6.7 of the *m*SCOA Chart Go Live

Version 6.7 of the *m*SCOA chart will go live on 13 March 2023, whereafter tabled budget data strings can be uploaded on the GoMuni portal.

For new *m*SCOA chart changes to be considered for version 6.8 of the chart, a Frequently Asked Questions (FAQ) must be logged by 31 August 2023 on the *m*SCOA FAQ database on GoMuni. FAQ queries can be logged at:

https://lg.treasury.gov.za/ibi_apps/portal/mSCOA_FAQ

It is important that the issue logged is described clearly and that sufficient supporting evidence is provided to ensure that all aspects of the issue are considered. After investigating the query logged, the following actions will be taken:

- If the query does not require a chart change, the FAQ will be closed, and feedback will be provided to the logger.
- If the query warrants a chart change, it will be submitted for consideration and approval by the relevant committees within the National Treasury.

Chart changes are communicated in October of each year to allow sufficient time for municipalities and vendors to effect such changes. Chart changes are officially published in the MFMA Budget Circular in December of each year.

4.2 Additional requirements to change municipal financial systems

The cost and risk associated with procuring and implementing a new Enterprise Resource Planning (ERP) financial system necessitate careful consideration and extensive planning to ensure a smooth operational transition. Such a transition takes at least 18 months to conclude and does not come without challenges and disruptions in operations.

The National Treasury will regulate the minimum business processes and system specifications for *m*SCOA by the end of 2024/25. A new transversal tender for the provision of ERP financial systems that complies with these regulations will be put in place once the regulations have been issued. Municipalities should therefore exercise extreme caution when changing their financial systems at this stage to eliminate fruitless and wasteful expenditure by procuring financial systems that might not comply with the said regulations.

Municipalities are reminded to follow the due diligence processes set out in MFMA Budget Circulars No. 93, 98 and *m*SCOA Circulars No 5 and 6 prior to procuring new financial systems to protect them from making incorrect decisions in this regard.

In addition, and **with immediate effect**, municipalities must inform the National and relevant Provincial Treasury of any intention to replace the financial system currently operating at the municipality prior to inviting proposals from system providers. This is a requirement in terms of section 74 of the MFMA. The submission should include:

- A comprehensive motivation with specific reasons for why it is deemed necessary to replace the existing financial system;
- A copy of the service level agreement with minutes of the meetings between the municipality and the current service provider (financial system vendor) during the previous twelve months;
- An assessment to determine which modules of the existing financial system are being utilised by the municipality. Reasons must be provided for modules not in operation. Details and reasons must be provided on the use of third-party systems to provide functionality required in terms of MFMA Circular No. 80;

- An assessment to detail the proficiency of municipal users to utilise the current financial system properly. Reasons must be provided if users are not proficient in the use of the system and the details must be provided on how the system is being operated and transactions are being captured on the system in such cases;
- The date on which the existing financial system was implemented, the procurement and implementation costs and the current operational costs thereof must be disclosed;
- The organisational structure, specifically for the IT department/ function, clearly indicating management capacity and responsibility for operating the financial system;
- A technical assessment should be submitted indicating how the existing ICT infrastructure, server and network comply with the requirements of the current financial system; and
- Copies of all IT strategies, policies and procedural documents including the IT disaster recovery plan must be made available.

The above submissions and all enquiries must be forwarded to lgdocuments@treasury.gov.za. A working committee comprising representatives from the National and Provincial Treasuries, the Office of the Auditor-General and other relevant stakeholders will assess the submissions and respond with its findings. These findings must be tabled in Council and a council resolution must be submitted to lgdocuments@treasury.gov.za within 14 working days after the Council meeting has taken place.

It must be emphasized that the combination of both credible data inputs and an effective financial system is fundamental to ensure the quality and timeliness of financial reporting. If the data input into the financial system is incorrect then any management information generated by the system will lack credibility and reliability for decision making. Furthermore, a municipality with poorly designed business processes will not resolve the problem by implementing a new financial system. Processes must firstly be redesigned with the necessary data validation rules if the municipality is to improve its data integrity. This foundation is integral to ensuring that software applications generate credible information and can be used effectively by municipalities.

5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. The weak economic growth has put pressure 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. It is important to note that the municipal equitable share as a policy instrument is meant to subsidies services to the poorest of the poor and not to pay municipal creditors. This bad practice by municipalities will have to be addressed as a matter of urgency. Municipal creditors should be advised that municipalities cannot use funds allocated for basic service provision to pay creditors.

Municipalities must ensure that they render basic services, maintain their assets and a clean environment. Furthermore, there must be continuous communication with the community and other stakeholders to strengthen awareness and participation and to improve the municipality's reputation. This will assist in attracting investment in the local economy which may result in increased employment.

Some municipalities are experiencing serious liquidity challenges. Therefore, the new leadership is advised to:

- Decisively address unfunded budgets by reducing non-priority spending and improving revenue management processes to enable collection; and
- Address service delivery failures by ensuring adequate maintenance, upgrading and renewal of existing assets to enable reliable service delivery.

5.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circulars 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 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this is a fundamental reason for municipalities not attaining their desired collection rates.

The purpose of the above mentioned MFMA Circulars is to ensure that the municipalities are using their entire revenue base as the basis for the revenue budget. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

One of the aims of the reconciliation process is to identify exceptions, i.e. records on the general valuation roll that are not on the billing system and records on the billing system and vice versa. In addition, the reconciliation must identify duplicated records, missing data, and data errors. These exceptions should then be investigated, and remedial action strategies developed for data cleansing and other corrective actions. The Debtors Ageing data should also form part of the reconciliation process so that “debtors” can be tracked and assessed at a property record level and prioritised for verification of rates liability measured against a MPRA property and owner.

To facilitate reconciliation of the separate databases (General Valuation Roll and Billing), a unique property identifier (common primary unique link code) must be created and populated for each rateable property on the general valuation roll system and on the rates billing system. This property identifier must be unique, without duplicates, and must remain constant for the life of the property. The standards adopted by the South African Council for the Property Valuers Profession (SACPVP), namely South African Standard: Municipal Valuations for Property Rating, specifies that the Surveyor General Code SG 21-digit Code, derived, and created from the property description, be applied for all registered full title properties defined in terms of part (a) of the definition of property.

For all other MPRA defined property, Part (a) Sectional Title, Part (b) Registered Rights, Part (c) Land Tenure Rights and Part (d) PSI and, apportioned multiple use property in terms of sections 8(2)(i) and 9(2), an added suffixed 5 digits to the SG 21-digit code must be assigned by the designated municipal valuer, thereby creating a unique 26-digit code. The municipality must ensure that the SG21 digit code and 26-digit coding system is applied in their valuation roll management system and billing system and engage with their designated municipal valuer and systems service providers to implement the unique property identifier.

Further it is important that municipalities who are performing a general valuation (GV) to implement a new valuation roll on 1 July 2023, must also as best practice compare the current consolidated roll to the new valuation roll. This will identify any anomalies and errors of category of property and market values for review and investigation and the option of lodging an objection by the municipality, where applicable. This process should also identify outliers and shifts in market values by category and area so that tariffs on the new roll can be modelled and determined in an equitable manner to avoid rates shocks.

Municipalities should undertake this exercise as a routine practice during the budget process so that supplementary adjustments to the valuation roll are kept up to date. In order to ensure that the most updated information is used for the reconciliations, municipalities are reminded to adhere and comply with Section 23(1)(2) of the MPRA and therefore use the Part A register as the basis for performing the reconciliations going forward.

Furthermore, municipalities are also advised and expected to comply with Section 8(1) of the MPRA in terms of the billing methodology that should to be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used in the reconciliation process.

The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates or whether the municipality is overstating its revenue budget.

A further test would be to reconcile this information with the Deeds Office registry. In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll/ Part A register to the billing system to the National Treasury on a quarterly basis by no later than the 10th working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

The above information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin. If the municipality experience any challenge uploading the information, a request for an alternative arrangement may be emailed to linda.kruger@treasury.gov.za.

Municipalities are reminded of the need to clearly communicate the GV appeals and objection process to residents to ensure that any disputes are timeously resolved.

Revenue Collection – No operation can be sustainable if it does not collect its revenue. A municipality is no different. There is a misconception that a municipality may not interrupt or restrict the supply of water services of a defaulting consumer. The National Treasury confirms that neither the Water Services Act, 1997 (Act No. 108 of 1997) or any other legislation prevents a municipality from cutting the supply of water to a defaulting consumer unless the consumer is an indigent in which case the water services to that household must be restricted to the national free basic water limit of 6 kilolitre water monthly (or 50 kilowatt hours in the case of free basic electricity monthly). This was confirmed by the Constitutional Court in the matter of Mazibuko and Others v City of Johannesburg and Others (CCT 39/09) [2009] ZACC 28; 2010 (3) BCLR 239 (CC); 2010 (4) SA 1 (CC) (8 October 2009).

Municipalities are urged to use the restriction/ interruption of supply of both water and electricity services as a collection tool. Effective from the tabling and adoption of the 2023/24 MTREF, municipalities' By-laws and policies must facilitate this and clearly stipulate the order in which any partial payment of the consolidated municipal bill (including property rates) will be applied as well as the process before the supply of water and electricity services will be cut. The National Treasury recommended that any partial payment firstly be applied to property rates, wastewater, waste management, water and lastly to electricity. When interrupting or restricting the supply of water it is important that such is undertaken together with the municipal engineer(s) to ensure a continued minimum supply of waste-water.

Municipalities should develop a Wheeling Framework to allow for the transmission of energy across their networks. These wheeling frameworks provide an opportunity for municipalities to generate revenue from their distribution networks. Provincial Treasuries or National Treasury can be approached for support to develop these frameworks.

5.2 Funding Depreciation

The information shared in Circular 115 regarding the funding of the depreciation refers. It is important to note that depreciation represents the cost of using assets in service delivery and forms part of the total cost of providing the municipal service. Accordingly, it should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service, failing which the depreciation will not be cash backed on Table A7 and will remain a journal entry with no value as mentioned in MFMA Circular No. 115.

5.3 Tariff-setting – the impact of loadshedding

Loadshedding not only affects the electricity service but also some municipalities' ability to pump water, thereby negatively impacting the stability of water supplies and the related functioning of the wastewater reticulation network. The loadshedding crisis has been declared a state of disaster and will require tough budgeting choices for municipalities to make sure that basic municipal services are sustained. The regulations published in the Government Gazette No. 48152 on 27 February 2023 in terms of the Disaster Management Act, 2002 (Act 57 of 2002) require municipalities to "ensure continuous operation of water infrastructure and other specified essential infrastructure, including by installing alternative energy sources or other measures to provide an uninterrupted power supply." Municipalities are also required to "mobilise available resources" and "provide funds for this purpose, subject to affordability." As an immediate interim solution back-up electricity to pump water should be prioritised while being mindful of its affordability within the municipality's available funding sources and other critical priorities. The municipality need to adequately plan and prioritise funding in its 2023/24 MTREF for this purpose, including:

- When planning to pump water/ maintain the wastewater service by way of any alternative solution(s), it is important that the municipality properly plan and budget for the associated capital and operational costs to operate and maintain the solution(s) over the 2023/24 MTREF and longer-term;
- Any additional cost the municipality already incurred in this regard during the period of elevated loadshedding since December 2022 should be projected to continue in 2023/24 i.e. diesel to operate a generator;
- Although a state of emergency has been declared to deal with the continual loadshedding challenges in the country, it is likely that loadshedding will continue during the 2023/24 municipal financial year. It is proposed that municipalities factor in the impact of loadshedding on their electricity revenue projections, taking into account current experience in terms of loadshedding practices by Eskom;
- The additional costs of prolonged loadshedding should be considered;
- Municipalities are always asked to try to balance full cost recovery on services with affordability for their residents. In practice, this means that where the full increase in the cost of a service is not passed on to consumers, municipalities must offset the increased costs through savings identified elsewhere in their operations. Therefore, **reducing/ limiting overall expenditure** is a key part of budgeting for the response to loadshedding. The municipality should stick to its core mandate and functions and carefully review overall expenditure to manage the net effect. Measures should include aggressively cutting costs, frills, and vanity projects, dealing with bloated administrations and structures possibly duplicated across Municipal Manager and Mayoral offices, and applying for exemptions from the annual salary increases if these are not affordable;
- While municipalities are urged to maximise efficiency in their operations, tariff setting efforts should consider the need to make additional provision for repairs and maintenance associated with infrastructure breakdowns during loadshedding;
- **Reducing/ limiting overall expenditure –** the municipality should stick to its core mandate and functions – it is necessary to carefully look at the overall expenditure side to manage the net effect, including aggressively cutting costs, fancy, frills, vanity

projects, deal with bloated admin- and structures possibly duplicated across Municipal Manager and Mayoral offices, and apply for exemptions from the annual salary increases; and
- The cost should be considered and included when setting the tariffs of the service(s) to which it relates.

Municipalities should also budget for reduced bulk purchases and sales to municipal customers based on the same loadshedding assumptions cited above.

Municipalities should carefully monitor their Eskom accounts for any penalties that result from increased demand immediately after a period of loadshedding is ended. Eskom has indicated that they will reverse any penalties for exceeding notified maximum demand that results from the implementation of loadshedding. This should be factored into the tariff calculation to ensure that consumers are not overcharged.

Lastly, it is important to note that a municipality may only introduce a load-shedding levy or surcharge with the approval of the Minister of Finance and in terms of the legislated processes set-out in the MFMA and Municipal Fiscal Powers and Functions Act, 2007.

5.4 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 (Financial and Fiscal Commission (FFC), 2011). Credible budgets are critical for local government to fulfil its mandate and ensure financial sustainability.

A credible expenditure budget reflects the costs necessary to provide a service efficiently and effectively, namely:

- A budget adequate to deliver a service of the necessary quality on a sustainable basis; and
- A budget that delivers services at the lowest possible cost.

The National Treasury issued a tariff setting tool and guide as part of MFMA Budget Circular No. 98 (refer item 4.2) on 6 December 2019 and since 2019, has encouraged municipalities to utilise the tool. **With effect, from the 2023/24 MTREF, all municipalities** (**except** *metropolitan cities and district municipalities that do not provide any services*) **as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format)** illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

This tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. Going forward it is also imperative that every municipality fully embrace the Municipal Standard Chart of Accounts (*m*SCOA): costing component. Considering, *m*SCOA implementation is entering its sixth year of implementation, all municipalities must fully embrace and report also utilising the costing segment correctly. 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.

5.5 Tariffs – achieving a balance between cost-reflectiveness and affordability

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality.

When setting tariffs, it is therefore critical to understand the economic environment specific to the municipality and consideration should include at least –

- *The socio-economic profile undertaken for the municipality* available on the National Treasury GoMuni portal – municipalities are encouraged to annually update their own socio-economic profile using the template model available on GoMuni;
- *The most recent average monthly household income in the municipality* as per Statistics South Africa (Stats SA) available on Statistics South Africa | Improving Lives Through Data Ecosystems (statssa.gov.za);
- *The average property value in the municipality* per its most recent approved general valuation roll and/ or supplementary general valuation roll;
- *The number of indigent households in the municipality,* including any variation in the number of indigent households included in the Equitable Share: free basic services component for the municipality vs the municipality's own indigency level discretion; and
- *The economic drivers and activities specific to the municipal area*[1]*; etc*.

The municipality's tariff-setting or other committee tasked with this role must understand and deliberately reflect on this context during the tariff-setting process. Considering the average monthly household income, the median affordable municipal bill would ideally not exceed proportionally approximately 10 to 15 per cent the average monthly household income. This median affordable bill, in combination with the median average property value should inform the basis to determine any rebates to households with income below the median. Furthermore, municipalities contemplating to increase free basic electricity allocations as an indigent relief measure, should do so only after careful consideration of the long-term financial impact that such a decision might have.

It is also important when setting particularly water and electricity tariffs that municipalities are encouraged to set two-tier tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands. For example, in a drought, such tariffs will facilitate the ability to pay for infrastructure and maintenance, treating chemicals and salaries, etc. while parallel facilitating water restriction based on inclining tariffs as consumption increase. Furthermore, it is important to link the municipality's water tariffs to dam levels, also approved as part of the budget process. For example, if the dam levels drop to 60 per cent the first tier of restriction tariffs should become applicable in terms of the municipality's approved tariff policy.

It is also noted that NERSA approves seasonal tariffs for Eskom but not necessarily for the municipality. It is important that the municipality clearly factors this in its tariff application to NERSA, illustrating the cash flow crunch if the municipality is not similarly allowed a seasonal tariff to recover the higher Eskom bulk cost during winter months.

Lastly, municipalities are cautioned against setting tariffs that include operating inefficiencies. This could lead to tariffs falling into the unaffordable range.

[1] The spatialised tax data is now available through National Treasury for all municipalities that provides an up to date information on economic activity within a municipal boundary.

The Consumer Price Index (CPI) inflation is forecasted to be within the 3 to 6 per cent target band; therefore, municipalities are required to ***justify all increases in excess of the* projected inflation target for 2023/24** in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detailed account of their revenue growth assumptions for the different service charges in the budget narrative.

Additional loadshedding considerations when calculating anticipated revenue collection rates include:

- Consumption patterns amongst pre-paid users who work more sparingly with electricity units. This can have a lagging effect on revenue estimations i.e. although units are paid for up front, it is not necessarily used in high-demand periods; and
- A decline in average consumption patterns for post-paid customers.

As part of its debtor management strategy municipalities should clearly communicate the impact of loadshedding on municipal tariff setting, including through education campaigns. Consumers will expect a decrease in their electricity bills as consumption drops due to loadshedding. Not understanding the impact of tariff structures (fixed and demand-driven components) can create distrust and reduce willingness to pay municipal accounts.

5.6 Municipal Debt Relief

An optimally designed debt solution for Eskom can leverage the structural reform of the electricity sector that is needed both on the Eskom side and the municipal side, however, the municipal debt owed to Eskom pose a material risk to any Eskom debt relief package. In parallel the challenge of defaulting municipalities cannot be separated from a consumer culture to not pay for services.

Municipal Debt Relief that is **conditional and application based**, has therefore been sanctioned. The relief is aimed to correct the underlying behaviour and operational practices in defaulting municipalities and Eskom while in parallel, progressively introducing a smart metering solution to change consumer behaviour by instilling a culture of payment for services consumed. The proposal consists of 4 elements:

i. **Eskom will write-off all debt municipalities owe** as on 31 March 2023 (excluding the March 2023 current account). This will be done over three national financial years and require as a critical qualification that municipalities monthly honour their current (monthly consumption) Eskom and water accounts going forward and maintain a minimum average quarterly collection, etc;
ii. Secondly, **new mechanisms are explored to resolve non-payment** – this to include a dispute ombud mechanism and re-assigning the license of persistent defaulters;
iii. Thirdly, Eskom will continue to **implement a regime of installation of pre-paid meters** in Eskom supplied areas to improve Eskom collection. Municipalities are additionally encouraged to adopt a similar operating regime; and
iv. Lastly, the National Treasury will continue to implement municipal revenue enhancement initiatives, including a transversal tender for a smart pre-paid meter solution to change to a forward looking culture of payment of the consolidated municipal bill.

More details on the application process and related conditions for municipalities will soon be outlined and published through a separate MFMA Circular.

5.7 Bulk Account Payments and Concessions

Since 2018/19, intense work was 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 agreed to provide relieve in certain areas. Municipalities are reminded of the following concessions that remain in place:

- The interest rate charged on overdue municipal bulk accounts were reduced from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms were extended from 15 days to 30 days for municipal bulk accounts; and
- Eskom allocation of municipality payments to capital first and then to interest.

These concessions align to the MFMA and are meant to curb municipal growing debt levels by allowing a more conducive payment regime than what was previously employed. In addition, municipalities are urged to budget for and ring-fence their payment of bulk services. Bulk current account payments must be honoured religiously to avoid stringent application of the bulk suppliers' credit control policy.

Municipalities are also urged to enforce a culture of payment for services through their normal credit control processes. In this regard it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. As such, a municipality's allocation of free basic services to all of the municipality's consumers is not funded in the equitable share. Every municipality, during the budget process, must consider the affordability to the municipality when allocating free basic services above the national norm and to consumers other than indigent consumers. **If a municipality has any arrears on any of its bulk supplier's accounts, it must limit its provision of free basic services to registered indigent consumers only**.

5.8 Critical Notice Affecting STS Meters

As highlighted in previous MFMA Circular No. 115 (dated 04 March 2022) municipalities are once again alerted that there is still a pending business risk to the prepayment metering industry that requires urgency of action. The token identifiers (TID) used to identify each credit token will run out of available numbers in November 2024, at which point all STS meters will stop accepting credit tokens.

The remedy is to visit each meter and enter a special set of key change tokens in order to reset the meter memory. Municipalities are advised that the National Treasury, through the Office of the Chief Procurement Officer (OCPO), will soon facilitate a transversal contract for the provision of auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters that align to minimum and critical technical specifications for local government. In this respect the development of the transversal contract for smart prepaid meters as per NRS 049 (per latest approved version) is at an advanced stage and should be issued shortly by National Treasury.

If your municipality or municipality entity is currently in the process of procuring for a solution or is planning to, you are cautioned:

- Against proceeding prior to the OCPO having issued and awarded the transversal contract for the provision of inter alia auditing, re-calibration and re-configuration services for standard transfer specification compliant prepayment meters Terms of Reference (ToR); and
- That, with immediate effect, you must inform and obtain the National Treasury's input prior to proceeding with any current procurement or proposed procurement for this purpose or any related solution or similar. This is to prevent unnecessary and wasteful expenditure on such solutions. Any request for National Treasury's input on the current or planned procurement of any related solution or similar or component thereof, must be

directed to the National Treasury for the attention of the Local Government Budget Analysis Unit (Mr. Sadesh Ramjathan) at Sadesh.Ramjathan@treasury.gov.za.

In this regard, municipalities will have two options to choose from:

- Firstly, to pursue the route of auditing, re-calibrating and re-configuring services for standard transfer specification compliant prepayment meters; and/ or
- Secondly, to replace the old meter with a new smart prepaid meter.

For both options, the municipality will have to budget accordingly as no additional funding will be available through the national fiscus.

Your assistance in proactively ensuring that the municipality and/ or its entities are not adversely affected by these processes will be appreciated.

5.9 Completeness and credibility of revenue related information in the Budget

The MBRR regulates the minimum level of information required from municipalities when compiling, implementing, monitoring, and evaluating the municipality's financial management situation. Failure to include the minimum required information hampers the municipal council, the public and stakeholders' ability to make informed decisions and engage on the matter. It also limits research, studies, and benchmarking undertaken for local, provincial, and national purposes.

The National Treasury would like to take this opportunity to caution municipalities that the MBRR prescribe the minimum level of information municipalities must include as part of their legal reporting obligations.

Going forward the Treasuries will place increased attention and focus on the adequacy of municipalities' submissions. The National Treasury regards this non-compliance to include the minimum level of information as serious and if persistent will consider applying the available legal sanctions, including recourse in terms of section 216(2) of the Constitution. In this context, National Treasury will particularly focus on the completeness of asset management related information as well as the statistical information required in the A, B and C schedules during the 2023/24 MTREF.

5.10 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In January 2023, NERSA approved tariff increases of 18.7 per cent in 2023/24 and 12.7 per cent increase in 2024/25. For purposes of calculating the free basic energy subsidy in the local government equitable share formula, the National Treasury has added 2 per cent to these increases. This is in anticipation of higher increases than those published in January, for municipalities, due to the difference in the financial years of Eskom customers and municipalities meaning that Eskom only has nine months to collect the allowable revenue from municipalities. R1.1 billion is added to the free basic energy subcomponent of the free basic services component of the local government equitable share formula to fund these higher tariff increases. To this end, the free basic electricity subsidy in the local government equitable share is calculated based on a 20.7 per cent tariff increase in 2023/24 and a 14.7 per cent increase in 2024/25. In the absence of an approved tariff increase in the outer year of the MTEF period, the formula assumes an increase of 17.7 per cent in 2025/26. This is the average of the estimated increases for the first two years of the MTEF period.

5.11 Updated Municipal Borrowing Policy Framework

Cabinet approved the Update to the Policy Framework for Municipal Borrowing and Financial Emergencies on the 17th of August, 2022. The purpose of the update was to re-examine the original Policy Framework, along with the legislation (i.e. Municipal Finance Management Act – MFMA) that was adopted to implement it, considering the experience with municipal borrowing that has accumulated since 2000.

The following key reforms have been introduced through the Update to the Policy Framework for Municipal Borrowing:

- The Policy Framework for Municipal Borrowing has been updated to introduce the necessary reforms that will expand the scope of responsible municipal borrowing and create an environment that attracts more players (e.g. insurers, pension funds, institutional investors and fund managers, and international Development Finance Institutions) in the municipal debt market space. The original core principles underlying municipal borrowing are maintained (i.e. creditworthy municipalities should borrow prudently to finance capital investment, and that there will be no bail-outs by the provincial or national government);

- The updated policy framework clarifies the role of Development Finance Institutions (DFIs), as it was not clearly articulated in the original policy. DFIs are required to pursue clear and agreed developmental goals, as outlined in the policy. The objective of this approach is to ensure that a DFI lending does not crowd out the private sector. Public-sector lenders, both domestic and foreign, should be guided by a social and developmental investment approach in which demonstrable social outcomes are considered alongside potential financial returns;

- The updated policy framework permits and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds, and pledging of conditional grants) that municipalities can use to leverage municipal borrowing. Municipalities are encouraged to explore these alternatives, and innovative infrastructure financing mechanisms permitted subject to the requirements contained in the Municipal Finance Management Act (MFMA); and

- The participation of both private and public sector market participants in the development of a liquid secondary market for municipal debt securities is also encouraged. The policy proposes options that can be explored to support the development and growth of an efficient and liquid market for municipal debt obligations.

The Updated Municipal Borrowing Policy Framework can be accessed at the MFMA website at the following link http://mfma.treasury.gov.za/Guidelines/Pages/default.aspx.

5.12 Tariff Policies

Municipalities must comply with the provisions of Section 74 of the Municipal Systems Act (MSA) which requires that a municipal council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of this Act and with any other applicable legislation. Municipalities should also ensure that the tariff policies adhere to all the principles outlined in section 74(2) of the MSA. A municipality's tariff policies must also take into consideration variable factors such as water shortages and electricity feedback excess into the municipal system from new generation capacity. Municipalities are urged to develop wheeling and Small-Scale Embedded Generation (SSEG) frameworks to guide the

development of associated tariffs. Municipalities must adopt by-laws to give effect to the implementation and enforcement of their tariff policies.

5.13 Non-Revenue Electricity and Non-Revenue Water/ Revenue Losses

Water Service Authority municipalities and electricity licensed municipalities are urged to align both their non-revenue water and non-revenue electricity indicators and their set targets in the 2023/24 SDBIPs with identifiable infrastructure or operational projects and/ or programmes. Municipalities should track improvements on the baseline information included in the SDBIPs by indicating the volume of water losses (i.e., kilolitres/ mega-litres) and the amount of electricity losses (KwH or MWs) for the previous year. This approach will help to determine the progress of municipalities in curbing losses, which impact on municipal revenues, in both non-revenue water and non-revenue electricity.

6. Burial of Councillors

Salaries, allowances and benefits for political office-bearers and members is managed through Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils notice issued by the Minister of Cooperative Governance and Traditional Affairs.

Section 167 of the MFMA provides that a municipality may remunerate its Councillors within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members. Any benefit which is not included in the above-mentioned notice constitutes irregular expenditure and recovery thereof from the Councillor concerned is mandatory.

Municipalities may also refer to relevant Councillor Pension Scheme or personal funeral policies in existence for any funeral benefits relating to such Councillor.

7. Funding choices and management issues

Municipalities are under pressure to generate and collect revenue for service delivered. 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 2023/24 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;
- Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water;
- Automate business services where possible to increase efficiencies and lower customer costs;
- Prioritise the filling of critical vacant posts, especially linked to the delivery of basic services; 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, 2014.

7.1 Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 dated 15 September 2021 through the agreement that was approved by the Bargaining Committee of the Central Council in terms of Clause 17.3 of the Constitution should be used when budgeting for employee related costs for the 2023/24 MTREF. In terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 and 01 July 2024 an increase based on the projected average CPI percentages for 2023 (5.4 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023) and 2024 (4.8 per cent according to the Reserve Bank's Monetary Committee Statement for January 2023). The forecasts of the Reserve Bank, in terms of the January 2023 and January 2024, shall be used to determine the projected average CPI. Municipalities are encouraged to perform an annual head count and payroll verification process by undertaking a once-a-year manual salary disbursement, to root out ghost employees.

According to the 2021 State of Local Government Finance Report, there are about 165 municipalities that are in financial distress. These municipalities need to ensure that they seek an early exemption from this dispensation of this salary agreement. Municipalities should also avoid paying out leave in cash while having major financial challenges.

7.2 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. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of Section 167 of the MFMA and must be recovered from councilor(s) concerned.

8. Conditional Grant Transfers to Municipalities

8.1 Criteria for the release of the Equitable Share

The equitable share release criteria for 2023/24 were set out in MFMA Circular No. 122. To assist with managing this process, a guiding checklist has been developed (attached hereto as Annexure A) which municipalities can follow throughout the course of the year to ensure that the required documents are timeously uploaded to the GoMuni platform in line with the prescribed deadlines.

Going forward, municipalities will be required to submit the completed checklist as part of the quarterly performance reporting process for quarter 1 of the municipal financial year. According to section 52(d) of the MFMA, the mayor of a municipality must within 30 days of the end of each quarter, submit a report to council on the implementation of the budget and the financial state of affairs of the municipality. The report must then be submitted to National

and Provincial Treasury within 5 days of being tabled in council as per section 32 of the MBRR. The report for quarter 1 of 2023/24 must therefore be submitted to council by the end of October 2023 and submitted to National and Provincial Treasury by no later than 5 November 2023. By including the completed checklist in this report, municipalities confirm their adherence to the equitable share release criteria, including that all supplementary information (as defined in the checklist) was successfully uploaded to the GoMuni platform.

Please note that most of the information required for the release of the equitable share, is already uploaded/ submitted by municipalities as part of existing reporting requirements throughout the year. There are however a few items (clearly marked in the checklist) that does not have a dedicated storage location (for example, payments of employee benefits) on GoMuni. A dedicated Equitable Share Verification Folder will be created on GoMuni for this purpose.

8.2 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2022 (Act No.5 of 2022) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2022 (Act No. 15 of 2022) (DoRAA), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2022/23 financial year reverts to the National Revenue Fund (NRF), 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 21(2) of the 2022 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 21(2) of the 2022 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance 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 or 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 financial 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 2024 (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 on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore 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 because 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 2023, 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 2022 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 2023;
3. Accurate disclosure of grant performance in the 2022/23 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with to different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2022/23 pre-audited Annual Financial Statements (i.e Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2023 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 2022/23 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 2022/23 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be given a careful consideration;
3. Funding for projects procured 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 2023.

8.3 Unspent conditional grant funds for 2022/23

The process to ensure the return of unspent conditional grants for the 2022/23 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 2023 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 reconciles;

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 2023. The unspent grant values must be determined based on the guidance that was provided in *m*SCOA Circular No. 13 in as far as VAT, retention and interest is concerned; 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 2023.

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 20 October 2023;

Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2023. 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 17 November 2023; and

Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund by 17 November 2023, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 06 December 2023 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.

9. The Municipal Budget and Reporting Regulations

9.1 Alignment of Municipal Budget and Reporting Regulations (MBRR) Schedules

The revised Regulated MBRR Schedules (A1, B, C, D, E and F), as aligned to the *m*SCOA chart and GRAP are published on the National Treasury web page and can be accessed using the following link.

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2023%2d24&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67

The alignment of the A1 Schedules required substantial changes to the reporting formats used for budgeting and reporting purposes which required the creation of new A1 Schedule codes to ensure that the data strings populate the new reporting formats. The relevant changes were also made in the reporting formats relating to versions 6.1 to 6.7 of the *m*SCOA chart to ensure that the historical data are populating when reports are drawn from GoMuni.

To ensure that ERP systems generate the A1 Schedule aligned to version 6.7 of the *m*SCOA chart, municipalities and system vendors should refer to the linkages provided on GoMuni. The following reports on GoMuni should be used for this purpose:

- List *m*SCOA account linkages to A1 Schedule based on 6.7 under menu option *m*SCOA Reporting; and
- List *m*SCOA A1 schedule codes WIP (i.e. new A1 Schedule codes) under menu option *m*SCOA Administration.

Both reports can be located under:

https://lg.treasury.gov.za/ibi_apps/portal/Local_Government_Database

The new format for the non-financial data strings A1D and A1F is available on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2023%2d24&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67

The A1D is the data string which populates information which we do not extract from the TABB while the A1F populates the budget information which we do not extract from the ORGB. Municipalities should ensure that they use the new format when submitting the non-financial data strings.

10. Submitting budget documentation and A1 schedules for 2023/24 MTREF

The MFMA and its Regulations require the submission of *m*SCOA data strings for budgets, in-year reporting, and annual financial statements in a specific format and by a required timeframe. The credibility and accuracy of the *m*SCOA data strings must be verified by municipalities prior to submission to the GoMuni Upload portal. Since the financial system must be locked at the end of the month in order to generate a *m*SCOA data string, municipalities may not open closed periods to correct errors. Errors must be corrected in the next open period. Providers of municipal financial systems must ensure that the necessary internal controls are built into the system to prevent the opening of closed periods on the financial system and the bypassing of such controls. This also applies to the correction of information in closed periods for 3rd party systems that should be integrating with the main financial system in terms of the requirements of the *m*SCOA Regulations.

From 1 July 2023, Municipal Managers and Chief Financial Officers will be required to sign off on the financial and non-financial data strings submitted to the GoMuni Upload portal when they submit their data strings. The schedules prescribed in terms of the Municipal Budget and Reporting Regulations (MBRR) populated from the *m*SCOA data strings on National Treasury's Local Government and Reporting System (LGDRS) must also be signed off monthly. These sign-offs are for audit purposes and serves as a confirmation by the municipality that the data strings submitted are accurate. Details on the submission of the signed-off figures will be communicated in due course.

In terms of Section 171 of the MFMA, financial misconduct by municipal officials includes the provision of incorrect or misleading information in any document which must be submitted to the National Treasury.

From 1 July 2023, the GoMuni Upload portal for the monthly in-year data strings will be closed at 16h00 on the 10th working day of each month. All publications by the National and Provincial Treasuries are now solely sourced from the *m*SCOA data strings submitted by

municipalities and several stakeholders including Statistics South Africa (STATSSA), Auditor General South Africa (AGSA), the Reserve Bank, and NERSA are in the process of streamlining some of their reporting to the information contained on the National Treasury Local Government Database and Reporting System (LGDRS). The resubmission of data strings after the legislated timeframes is not only illegal but also causing challenges in data sets used by various stakeholders for analysis and reporting purposes. **No data string submissions will therefore be accepted by the National Treasury after the 10th working day of the respective month**.

Contact

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JH Hattingh
Chief Director: Local Government Budget Analysis
03 March 2023

ANNEXURE A: Equitable Share Verification Checklist:

General Requirements

Criteria	Verification Requirement	Yes/No
2023/24 Adopted Budget	Council resolution, adopted *m*SCOA budget data strings (ORGB), PDF version of adopted MTREF budget uploaded to GoMuni Upload portal immediately after approval.	
• Is the municipality's completed tariff tool (National Treasury format) included as part of its budget submission (MFMA Budget Circular No. 98 (refer item 4.2).	The completed National Treasury EXCEL tariff tool uploaded to GoMuni with the adopted budget by start of budget year i.e. **1 July 2023**.	
• Are allocations made for bulk suppliers current account payments?	Allocations reflected in *m*SCOA budget data strings (ORGB) and budget schedules/ document.	
If unfunded budget position–	-	
• Is a Budget Funding Plan (BFP) adopted with the budget?	Copy of the adopted Budget Funding Plan uploaded to GoMuni with the adopted budget by start of budget year i.e. **1 July 2023**.	
	PDF version of BFP/progress report uploaded to GoMuni Upload portal by start of budget year i.e. **1 July 2023**.	
	Is the BFP credible and show how the municipality intends moving progressively out of this position into a funded state?	
	In the case of the latest progress report being submitted, is it aligned to the rescue phase of the new approach to Municipal Financial Recovery Service (MFRS)?	
• Council resolution reflecting commitment to address unfunded position.	PDF copy of resolution uploaded to GoMuni Upload portal by start of budget year i.e. **1 July 2023**.	
***m*SCOA**		
• Submission of Data Strings	Successful submission of all financial and non-financial *m*SCOA data strings to the GoMuni Upload portal	
	Timeous submission of all financial and non-financial *m*SCOA data strings to the GoMuni Upload portal	
	Data strings submitted are credible as per the analysis done by NT/PTs	
	Data strings are generated directly from the main municipal financial system	
	The regulated MBRR Schedules are generated directly from the core municipal financial system	
	Successful submission of all financial and non-financial *m*SCOA data strings to the GoMuni Upload portal	
• Submisison of documents	Municipal documents required in terms of legislation and MFMA Circulars have been submitted timeously and in the required format to the GoMuni Upload portal.	
• Financial System Changes	Municipality has followed the processes in Circulars No. 93, 98, 123 and mSCOA Circulars No 5 and 6 to change their financial system.	
UIF & W		
• UIF&W Register	Documents need to be uploaded to NTs eMonitoring Webpage	
• MPAC recommendation on UIF&W		
• Council Resolution on UIF&W		
• UIF&W Reduction Strategy		
Disciplinary Board		
• Does the municipality have a functional disciplinary board?	Proof of establishment (or efforts to establish DC Board) uploaded to NTs eMonitoring Webpage NTs eMonitoring Website.	
Competency Regulations		
• Has the minimum municipal competency regulations reporting requirements been adhered to?	In line with the Competency Regulations, consolidated reporting information must be uploaded to GoMuni by **30 January 2023** and **30 July 2023**.	
Audit Process		
• Opinion Received	Did the municipality receive an adverse or disclaimed audit opinion or had outstanding audits for two consecutive financial years?	
• Adverse or disclaimed audit opinion	Council resolution signed by each member of the Council was was uploaded to NT's eMonitoring Webpage within 1 month after conclusion of the audit process reflecting council's commitment to address the opinion.	
• Is a council approved audit action plan in place?	Audit action plan, together with council resolution, to be uploaded to NT's eMonitoring Webpage within 60 days from audit report issuance.	
Interventions (where applicable)		
• In the event of a discretionary or mandatory intervention in terms of section 139 of the Constitution, is a Financial Recovery Plan (FRP) in place?	The FRP and monthly progress reports submitted in terms of sections 145 and 146 of the MFMA must be uploaded to GoMuni Upload portal for each month since the inception of the FRP.	

Quarterly Requirements

Criteria	Verification Requirement	Quarter 3 (Jan – March)	Quarter 4 (April – June)	Quarter 1 (July – Sept)	Quarter 2 (Oct – Dec)
Bulk Supplier Payments					
• Were current account payments to bulk suppliers (Eskom and Water Boards) timeously made?	PT/NT to verify status according to MFMA S41 Report. No action required from municipality if account in good standing.	-	-	-	-
• *If current account in arrears, are payment agreements in place?*	Copy of payment agreement or evidence of discussions are uploaded to on GoMuni Upload portal.				
Staff benefit Deductions					
• Were a) SARS, b) pension and c) other staff benefits timeously paid over to the relevant funds/institutions?	Proof of payment for each category, for each month of the quarter uploaded to on GoMuni Upload portal.				
Reconciliation of Valuation Roll					
• Has the valuation role been reconciled to the financial system?	In line with MFMA Circulars No. 93, 98 and 107, proof of the verification for each quarter should be uploaded on GoMuni Upload portal.				

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TREASURY CIRCULAR MUN. NO. 5/2023

THE MAYOR, CITY OF CAPE TOWN
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY
THE MAYOR, MATZIKAMA MUNICIPALITY
THE MAYOR, CEDERBERG MUNICIPALITY
THE MAYOR, BERGRIVIER MUNICIPALITY
THE MAYOR, SALDANHA BAY MUNICIPALITY
THE MAYOR, SWARTLAND MUNICIPALITY
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY
THE MAYOR, WITZENBERG MUNICIPALITY
THE MAYOR, DRAKENSTEIN MUNICIPALITY
THE MAYOR, STELLENBOSCH MUNICIPALITY
THE MAYOR, BREEDE VALLEY MUNICIPALITY
THE MAYOR, LANGEBERG MUNICIPALITY
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THE MAYOR, OVERSTRAND MUNICIPALITY
THE MAYOR, CAPE AGULHAS MUNICIPALITY
THE MAYOR, SWELLENDAM MUNICIPALITY
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY
THE MAYOR, KANNALAND MUNICIPALITY
THE MAYOR, HESSEQUA MUNICIPALITY
THE MAYOR, MOSSEL BAY MUNICIPALITY
THE MAYOR, GEORGE MUNICIPALITY
THE MAYOR, OUDTSHOORN MUNICIPALITY
THE MAYOR, BITOU MUNICIPALITY
THE MAYOR, KNYSNA MUNICIPALITY
THE MAYOR, CENTRAL KAROO DISTRICT
THE MAYOR, LAINGSBURG MUNICIPALITY
THE MAYOR, PRINCE ALBERT MUNICIPALITY
THE MAYOR, BEAUFORT WEST MUNICIPALITY

For information

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MUNICIPAL BUDGET CIRCULAR FOR THE 2023/24 MTREF AND ASSOCIATED 2023 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS

1. INTRODUCTION

This Circular should be read in conjunction with National Treasury (NT) MFMA Circulars No. 122 and No. 123 issued on 09 December 2022 and 03 March 2023 respectively.

The purpose of this circular is to:

- Provide an overview of the current fiscal and economic context and key highlights from the 2023 National Budget as well as the 2023 Provincial Budget (Section 3; pages 4-6)
- Provide guidance to municipalities with the **finalisation of the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) Budgets** and accompanied budget documentation (Section 4; pages 7-15), and
- **Brief municipalities on the 2023 Strategic Integrated Municipal Engagements (SIME) process** and related matters (Section 5; pages 15-18).

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government (WCG) has institutionalised the Strategic Integrated Municipal Engagements (SIME; previously referred to as LG MTEC) 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 2023 SIME process builds on the 2021 integrated municipal and Provincial processes to strengthen alignment between municipal and Provincial planning and budgeting and drives the theme of "**Integrated service delivery**", as municipalities are preparing for the second year of the 2022-2027 Integrated Development Planning Cycle.

3. FISCAL AND ECONOMIC CONTEXT

3.1 Economic and Fiscal Environment

The South African economy is expected to slow in 2023 and over the medium term and the risks to the economic outlook remain elevated. Real economic growth is projected to be 2.5 per cent in 2022. However, due to extensive power outages and other domestic logistical constraints, the South African Reserve Bank (SARB) forecasts real GDP growth of only 0.3 per cent in 2023. The SARB has also revised its 2024 and 2025 projections downwards to 0.7 per cent and 1.0 per cent, respectively. The 2023 SIME process will therefore take place in a time of heightened economic uncertainty and downside risks.

The broad-based slowdown of the global economy combined with a weaker economic outlook for South Africa has decelerated growth prospects for the Western Cape. The Province faces challenges such as weak consumer demand, higher inflation and rising interest rates while also being exposed to national challenges of port and rail inefficiencies, labour unrest, and power outages. Consequently, the Western Cape economy is expected to have expanded moderately by 2.0 per cent in 2022 and 1.9 per cent in 2023.

While the expectation has been that inflation would remain steady, annual headline Consumer Price Inflation (CPI) moved to 7.0 per cent in February 2023, largely driven by sharp hikes in food prices. Additionally, the US central bank raised its key interest rates by 25 basis points on the 22 March 2023, which increases the likelihood of a similar interest rate hike for South Africa. An announcement will be made on the 30 March 2023, following the SARB'S Monetary Policy Committee (MPC) meeting next week.

The following macro-economic forecasts for Consumer Price Index (CPI) inflation must be considered when preparing the 2023/24 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2021 – 2026

Fiscal year	2021/22 Actual	2022/23 Estimate	2023/24	2024/25	2025/26
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.7%

Source: NT MFMA Budget Circular No. 123

3.2 2023 National Budget

The 2023 National Budget has been presented in the context of significant economic and social challenges facing South Africa. Key highlights of the national budget include:

- It is projected that the consolidated budget deficit will continue to decline over the MTEF period, narrowing to 3.2 per cent in 2025/26. Total public sector debt is projected to stabilise at 73.6 per cent of GDP by 2025/26, after factoring in the Eskom debt-relief plan. Debt-service costs will rise to R397.1 billion in 2025/26, from R307.2 billion in 2022/23.
- It is anticipated that the gross tax revenue in 2022/23 will amount to R1.69 trillion, R93.7 billion more than the previous estimate from the 2022 Budget estimate. The higher-than-expected revenue is attributed to growth in most major tax bases despite intensified load-shedding and weaker global economic conditions. Given the various pressures over the MTEF period, it is necessary to allocate some of the extra revenue to reducing the fiscal deficit instead of utilising such to fund additional expenses.

- The 2023 Budget includes tax relief measures totalling R13 billion to facilitate the transition to clean energy, increase electricity supply, and alleviate the persistent impact of high fuel prices. Of this amount, R9 billion is provided to encourage households and businesses to invest in renewable energy.

- Over the next three years, the consolidated spending budget amounts to R7.08 trillion, with the bulk of the amount allocated towards the social wage. This encompasses the combined public expenditure on health, education, housing, social protection, transport, employment, and the local amenities.

- The proposed medium-term plan includes additional baseline allocations of R227 billion since the 2022 Budget. These increments are aimed at promoting infrastructure development, crime reduction, and enhancing healthcare and education services. Moreover, the cost of servicing the debt is expected to account for an average of 17.1 per cent of the main budget expenditure over the medium term.

- As the social wage takes up a significant portion of public expenditure, the 2023 MTEF allocates a significant share of nationally collected revenues to Provincial and local government. After setting aside funds for debt servicing costs, contingency and unallocated reserves, and provisional allocations, 41.5 per cent of the revenue generated nationwide will be distributed to provinces, while 10 per cent will be allocated to local government. Moreover, an additional R1.1 billion is allocated to the electricity component of the local government equitable share formula in 2023/24. This will offset additional charges for households that receive free basic electricity within municipalities.

- Over the 2023 MTEF period, local government allocations will increase by a total of R14.3 billion, made up of R8.1 billion in the local government equitable share and R6.2 billion in direct conditional grants.

- 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 2023 MTEF period. The 2023 Budget ensures adequate provision through the local government equitable share to ensure that all municipalities are fully subsidised to support indigent households.

- R1.35 billion has been left unallocated in the LGES formula for 2023/24 to serve as a precautionary measure should municipal electricity tariffs exceed the 20.7 per cent provided for in the formula. If the actual increase in municipal bulk tariffs exceeds the provision made in the formula, it will be the first call on those unallocated funds.

- National government transfers in the form of the provincial equitable share (PES) and Conditional grants are projected to increase from R73.523 billion in the 2022/23 revised estimate to R78.527 billion in 2025/26. This represents an annual average growth rate (AAGR) of 2.2 per cent. The Western Cape's net effect of the annual technical data updates to each of the PES formula components, together with the introduction of the new health risk-adjusted index reduced its PES share from 10.5 per cent in the 2022 MTEF to 10.3 per cent over the 2023 MTEF. The reduction is phased in over the three years to provide greater stability and predictability in the Provincial medium-term planning and budgeting process.

- These changes have a very real and tangible fiscal impact on the Province. Over the 2023 MTEF, the Western Cape's overall adjustment to the baseline together with the annual data updates to the various PES formula components amounted to a reduction of R1.919 billion, due to the impact of the revision to the health risk-adjusted index.

- The Western Cape's Conditional grant allocation over the 2023 MTEF period totals R14.474 billion in 2023/24, R14.408 billion in 2024/25 and R15.079 billion in 2025/26, constituting 17.8 per cent on average of the Province's total receipts.

- The Province's Conditional grant allocation increased by 1.9 per cent from a revised estimate of R14.201 billion in 2022/23. Over the 2023 MTEF, Conditional grants increased by R698.816 million or AAGR of 8.5 per cent. From the various additional allocations, the largest allocation was R417.634 million towards the Provincial Roads Maintenance Grant in 2023/24.

- The aggregate local government equitable share (LGES) increases at an average annual rate of 9.3 per cent from R83.7 billion in 2022/23 to R109.4 billion in 2025/26, mainly to provide for above-inflation escalation costs in bulk electricity and water supply. The equitable share includes allocations for the operational and maintenance costs associated with the provision of free basic services.

- The total LGES applicable for the Western Cape Municipalities equate to R7.343 billion for the 2023/24 financial year, increasing by 10 per cent from the 2022/23 allocation (R6.666 billion). The total allocations to municipalities (including the direct and indirect conditional Grants) are reflected as R13.290 billion in the 2023/24 financial year. The figure reveals a 14 per cent increase from the 2022/23 financial year (R11.637 billion).

The 2023 National Budget documentation is available here.

3.3 2023 Western Cape Provincial Budget

On Tuesday, 14 March 2023, the Western Cape Minister for Finance and Economic Opportunities, Ms. M Wenger, tabled the 2023 Western Cape Budget in the Provincial legislature. The Western Cape's 2023 Budget supports ongoing economic recovery by driving the Provincial priorities of Growth for Jobs, Safety and Wellbeing enabled by Innovation, Culture and Governance. Key highlights of the Provincial budget include:

- Over the three years of the 2023 MTEF, R39.824 billion has been allocated to boost economic growth and create opportunities for our citizens. Additionally, R4.760 billion is allocated to ensure safer communities and R170.911 billion has been allocated to ensure the wellbeing of residents in the Western Cape, which includes key services such as Education and Health. Lastly, R19.270 billion is allocated towards Innovation, Culture and Governance, the enablers of these key policy priority areas.

- By functional area, the three largest expenditures in 2023/24 are; education (R29.548 billion), health (R28.805 billion), and infrastructure and economic affairs (R11.7 billion). An additional R350 million has been allocated towards education infrastructure to accelerate infrastructure delivery to respond to a growth in demand for places in our schools.

- The 2023 Budget has a strong focus on improving energy resilience in the province with R1.1 billion set aside for the MTEF period, R598.475 million of this already allocated. The WCG aims to reduce the impact of loadshedding, improve advances in the green economy, set up a strong pipeline of green energy projects, scale up support to municipalities to help them get more power into the grid, and identify critical transmission infrastructure upgrades. Over the 2023 MTEF, the Department of Economic Development and Tourism (DEDAT) is allocated R24.0 million to improve energy resilience in municipalities. Additionally, the Department of Local Government will receive a total of R57.5 million to help municipalities pilot renewable energy solutions and includes the provision of specialists to find best-fit renewable energy options as well as the creation of municipal energy master plans. Additionally, R40 million will be allocated in each year

across the MTEF period for energy related project preparation support, particularly by municipalities, under the management of the Department of Infrastructure.

- The Department of Infrastructure is allocated significant funding for project preparation support. This includes earmarked allocations for mixed-use developments. A total of R32.4 million is allocated for mixed-use developments in the 2023/24 financial year and includes projects in Stikland North, Oude Molen, Leeuwenhof, Leeuloop and Caledon.

- The Western Cape Government will spend R80.319 billion across all municipal areas in the Province. The 2023 expenditure distribution per region is as follows: Cape Metro (R55.148 billion; 68.7 per cent), Cape Winelands (R9.643 billion; 12.01 per cent), Garden Route District (R7.356 billion; 9.16 per cent) West Coast District (R4.088 billion; 5.09 per cent) Overberg (R2.917 billion; 3.63 per cent) and Central Karoo District (R1.101 billion; 1.37 per cent).

- In addition to the WCG's emphasis on energy resilience, focus will also be placed on the ease of doing business, by working to improve the efficiency of the Port of Cape Town, by implementing the Municipal Ease of Doing Business Planning and Building Permit Reform Programme, and by improving the processes which inform Environmental Impact Assessments.

- The Western Cape Provincial Government has allocated R2.8 billion in conditional grants to municipalities in 2023/24 that must be taken up in municipal budgets. These allocations, as well as forward projections for the rest of the 2023/24 MTREF period are set out in Provincial gazette number 8730 of 14 March 2023 (available with the rest of the Provincial budget documents at the link above). The allocations to each municipality have also been summarised in an allocation letter sent to each municipality. These grants cover a wide range of functions, from strengthening the capacity of municipalities to deliver on their mandates to funding capital projects and delivering services on behalf of the province. The purpose of each grant is set out in its grant framework in the gazette.

- Municipalities are encouraged to refer to Chapter 6 of the Overview of Provincial Revenue and Expenditure (OPRE) which outlines the spatial distribution and the sectoral breakdown of education, health and wellness, infrastructure, and other Provincial expenditure across the Metro, district, and local municipalities in the Western Cape. Additionally, Chapter 3 of the Overview of Provincial Municipal Infrastructure Investment (OPMII) summarises the Provincial Government's infrastructure investment plans in each municipality. For further information on provincial allocations, kindly direct queries to:
  Budgetoffice.provincialtreasury@westerncape.gov.za

- The 2023 Provincial Budget documentation can be accessed here.

4. NATIONAL AND PROVINCIAL BUDGET GUIDELINES

The NT and PT circulars provide guidance to municipalities on revenue, expenditure and accounting related matters for consideration when compiling their 2023/24 MTREF budgets. Please note the following important matters:

- Municipalities are advised to consult MFMA Circulars No. 122 (2022) and No. 123 (2023) for guidance in respect of planning and budgeting towards the 2023 MTREF, available at this link.

- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2023 MTREF Budget documents and table it as part of the budget documentation in the municipal council.

4.1 Key focus areas for the 2023/24 budget process

4.1.1 Local government conditional and unconditional grant allocations

- Over the 2023 MTEF period, NT will undertake the following reforms to refine the local government equitable share formula:
  - **Introduce a cost differential model** which considers factors such as distances, topography and settlement type in the basic services component.
  - **Introduce a separate component for municipal health services and an explicit sub-component for the firefighting function** in the local government equitable share formula.
  - **Develop an objective criterion which municipalities can be benchmarked against in relation to their administrative functions** and explore policy options related to financing infrastructure in small and rural municipalities.

4.1.2 Re-enforcing improved intergovernmental relations in the 2023 Division of Revenue Bill, (DORB)

- In order to strengthen the system of good intergovernmental relations as envisaged in the Chapter 3 of the Constitution and subsequent related legislation, municipalities are reminded of Section 31(3) of DoRA that provides for the facilitation of personal liability for unnecessary litigation.
- Section 31 is amended to include a clause that requires that where an organ of state decides to institute judicial proceedings against another organ of state, it must, within 10 working days of its decision, notify the National Treasury, the relevant provincial treasury, the Department of Cooperative Governance and the Auditor-General, of the details of compliance with Chapter 4 of the Intergovernmental Relations Framework Act, 2005, including an explanation of the failure to resolve the dispute.

4.1.3 Conditional Grants Usage and transfers to municipalities

- Conditional grant funds may only be used for the purposes, and subject to the conditions specified in the framework for each conditional grant.
- These conditions are binding in terms of sections 11 and 12 of the annual Division of Revenue Act. Any instruction by a municipal, provincial, or national official or politician that is inconsistent with the framework of a conditional grant is invalid.
- Municipalities are reminded that in terms of section 32 of DoRA, spending of a grant that is inconsistent with DoRA is considered irregular or unauthorised expenditure.
- To assist municipalities with the criteria for the equitable share release for 2023/24, municipalities are to follow the guiding checklist provided by NT (in MFMA Circular No. 123). This checklist can be followed throughout the year to ensure that all documents are uploaded to the GoMuni platform. Municipalities will also be required to submit the completed checklist as part of the quarterly performance reporting process for quarter 1 of the financial year. By including the completed checklist in the report, municipalities confirm their adherence to the equitable share release criteria including that all supplementary information has been submitted onto Go-Muni.
- Section 21 of the Division of Revenue Act, 2022 (Act No.5 of 2022) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2022 (Act No. 15 of 2022) (DoRA) requires that any conditional allocation or portion thereof that is not spent at the end of the 2022/23 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in

terms of subsection (2). Municipalities should therefore refer to NT Circular MFMA No. 123 for the list of information to include when requesting a rollover in terms of section 21(2) of the 2022 DoRA and for information on cases where NT may decline an application.

- NT must first see that the unspent allocations are committed to identifiable projects for the funds to be rolled over. Furthermore, if National Treasury receives the application after 31 August 2023, the application will be declined. Additionally, no rollover requests will be considered for municipalities with vacant or acting CFOs and MMs for a period exceeding 6 months from the date of vacancy.

4.2 The Revenue Budget

4.2.1 Setting cost-reflective tariffs

The basis of compiling a credible budget includes the setting of cost-reflective tariffs. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. Guidance for the setting of cost-reflective tariffs are as follows:

- Municipalities are advised to balance full cost recovery on services with affordability for residents. National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other consumers while ensuring the financial sustainability of the municipality. If the municipality's initial tariff calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.

- Where the full increase in the cost of a service is not passed onto consumers, municipalities must offset the increased costs through savings identified elsewhere in their operations. While municipalities are urged to maximise efficiency in their operations, tariff setting efforts should consider the need to make additional provision for repairs and maintenance associated with infrastructure breakdowns during loadshedding. Municipalities are cautioned against setting tariffs that include operating inefficiencies as this could lead to tariffs becoming unaffordable to consumers. Municipalities are encouraged to set two-part tariffs, that include a basic availability charge to recover the fixed (direct and indirect) cost associated with the service in conjunction with consumption-based tariff bands, where possible.

- As communicated in MFMA Circulars (122:13 and 123:10), with effect from the 2023/24 MTREF, all municipalities (except metropolitan cities, and district municipalities that do not provide any services) as part of both the tabled and adopted MTREF submissions, must submit the completed National Treasury Tariff Tool (in excel format); illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective.

- The completion of the National Treasury tariff Tool will assist in setting tariffs that are cost-reflective and enable a municipality to recover costs to fulfil its mandate. A key aspect of the funding allocation criteria is the assessment whether the Municipality completed the "National Treasury Excel Tariff Tool uploaded to GoMuni with the adopted budget by the start of the budget year i.e. I July 2023". A key success factor is that every municipality fully embrace the Municipal Standard Chart of Accounts (mSCOA), costing component.

- Flowing from the above, municipalities are requested to provide Provincial Treasury with an update regarding the process of cost reflective tariff setting; and more specifically how the municipality has adopted and populated the National Treasury Tariff Tool (in excel format) to date, prior to the SIME engagements.

- Based on the deliberations in the Budget and the In-Year Monitoring (IYM) Workshop (held 13 January 2023) as well as the presentation by the Budget and Revenue Advisor of National Treasury, the resolution was that Municipalities phase in the implementation of the Tariff Tool and fill in the Revenue and Expenditure Tabs in the National Treasury Tariff Tool, factoring in also the populating of the Surplus and Revenue Required Tabs. The presentation by National Treasury regarding the Standardised Tariff Setting Tool Presentation can be found here.

4.2.2 Tariff setting – the impact of loadshedding

Municipalities are advised to take account of the impact of loadshedding and the loss of customers on both on the expenditure and revenue side of the budget and rebalance their expenditure and revenue budgets accordingly. Municipalities need to adequately plan and prioritise funding in its 2023/24 MTREF budget for this purpose, taking cognisance of the following:

- Bulk purchases represent approximately one third of municipal expenditure. Due to the prolonged energy crisis which resulted in continued loadshedding, electricity demand by businesses and households has been curtailed. As municipalities are selling electricity at a mark-up, the resultant revenue from lower electricity purchases is expected to be significantly less. The announcement by the Minister of Finance that individuals may claim up to R15 000 rebate personal income tax for the 2023/24 tax year on the acquisition of solar panels up R60 000 will mean that many wealthier individuals may switch to solar PV panels for electricity. This will further reduce electricity demand and sales.

- Municipalities are advised to prioritise the maintenance and refurbishment of their electricity networks to prevent any further disruptions in electricity supply in addition to loadshedding. In this regard, municipalities are advised to synchronise the maintenance schedules of their electricity networks with that of their local loadshedding schedules.

- Apart from negatively affecting electricity services, loadshedding also impacts municipalities' ability to pump water, which negatively affects the stability of water supplies and related functioning of the wastewater reticulation network. NT recommends that back-up electricity to pump water be prioritised while remaining mindful of affordability, the availability of funding sources and other critical expenditure priorities. The Western Cape Government has availed R88 million to assist municipalities with the acquisition of back-up generators for this purpose in the 2022/23 financial year.

- The blocking of electricity purchases via prepaid meter sales or recovering of portions of outstanding debt through electricity prepaid purchases have traditionally been an effective credit control mechanism. Municipalities can therefore expect a rise in outstanding consumer debt as the demand for electricity drops. Municipalities are therefore advised to explore alternative and innovative credit control methods.

- Municipalities should carefully monitor their Eskom accounts for any penalties that result from increased demand immediately after a period of loadshedding is ended. Additionally, municipalities must factor in the fact that Eskom will reverse penalties for exceeding notified maximum demand that results from loadshedding when calculating tariffs. This will ensure that consumers are not overcharged.

- A load-shedding levy or surcharge may only be introduced with the approval of the Minister of Finance and in terms of legislative processes set out in the MFMA and the Municipal Fiscal Powers and Functions Act, 2007.

4.2.3 Eskom Debt Relief

The debt relief for Eskom announced by the national Minister of Finance includes a pass on of relief to municipalities with arrear amounts owed to Eskom. Municipal Debt Relief will be conditional and application based. The relief is aimed to correct the underlying behaviour and operational practices in defaulting municipalities and Eskom while, in parallel, progressively introducing a smart metering solution to change consumer behaviour by reinforcing a culture of payment for services. The initial proposal from National Treasury consists of 4 elements:

- Eskom will write-off all debt municipalities owe as on 31 March 2023 (excluding the March 2023 current account). This will be done over three national financial years and require as a critical qualification that municipalities honour their current (monthly consumption) Eskom and water accounts going forward and maintain a minimum average quarterly collection;
- Secondly, new mechanisms are explored to resolve non-payment – this to include a dispute Ombud mechanism and re-assigning the license of persistent defaulters;
- Thirdly, Eskom will continue to implement a regime of installation of pre-paid meters in Eskom supplied areas to improve Eskom collection. Municipalities are additionally encouraged to adopt a similar operating regime; and
- Lastly, the National Treasury will continue to implement municipal revenue enhancement initiatives, including a transversal tender for a smart pre-paid meter solution to change to a forward-looking culture of payment of the consolidated municipal bill.

More details on the application process and related conditions for municipalities will soon be outlined and published through a separate MFMA Circular issued by National Treasury. The application process is likely to focus on ensuring the sustainability of future payments to Eskom so that municipalities do not fall behind on payments in future.

Furthermore, municipalities must ensure that structural deficiencies within the electricity trading service are addressed to ensure that municipalities that benefit from the debt relief do not relapse and default on the Eskom payment obligations.

There are currently four (4) municipalities in the Western Cape are eligible to potentially benefit from this debt relief. Provincial Treasury will engage directly with these municipalities as more information becomes available on the application process and how to manage payments under existing arrear agreements while applying for relief. NT MFMA Circular No. 123 is clear that in all circumstances municipalities must pay their current accounts timeously.

4.3 Additional Budget Considerations:

The matters discussed below are noteworthy considerations to be taken into account in the finalisation of municipalities tabled budgets:

4.3.1 Eskom Bulk Tariff Increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. The following guidelines should be taken into consideration:

- In January 2023, NERSA approved tariff increases of 18.7 per cent in 2023/24 and 12.7 per cent increase in 2024/25. For purposes of calculating the free basic energy subsidy in the local government equitable share formula, the National Treasury has added 2 per cent to these increases. This was provided in anticipation of higher increases for municipalities than those published in January due to the difference in the financial years of Eskom customers and

municipalities. However, the actual bulk tariff increase for municipalities is slightly lower, meaning that the subsidy in the equitable share has received an above-cost increase.

- R1.1 billion is added to the free basic energy subcomponent of the free basic services component of the local government equitable share formula to fund these higher tariff increases. To this end, the free basic electricity subsidy in the local government equitable share is calculated based on a 20.7 per cent tariff increase in 2023/24 and a 14.7 per cent increase in 2024/25. In the absence of an approved tariff increase in the outer year of the MTEF period, the formula assumes an increase of 17.7 per cent in 2025/26. This is the average of the estimated increases for the first two years of the MTEF period.

- The National Energy Regulator of South Africa (NERSA) released its guideline for municipal tariff increases on 16 March 2023. NERSA approved an increase of 18.49 per cent for municipalities for the 2023/24 financial year and approved an average tariff increase of 18,65 per cent for Eskom's standard tariff customers. Municipalities will realise a lower increase of 18.49 per cent, because in the first three months (April to June) of Eskom's financial year, they will not experience an increase due to the municipal financial year commencing on 1 July. A lower tariff for municipalities is possible if there was an over-recovery in the period from April – June based on the previous approved increase.

- NERSA has now clarified the bulk tariff increase that municipalities will pay for 2023/24, but they must still publish the guideline for determining the tariff increases that municipalities can apply to their customers. Municipalities will need this information to be able to complete their budgets. It is hoped that the guideline is published shortly. If it is not, Municipalities are advised to use the assumptions from the guideline for 2022/23 and make clear in their budget documents that the final electricity tariff increases will be adjusted to align with the final NERSA guideline tariff increases.

- The table below illustrates examples of how the 2022/23 NERSA guideline could be used to calculate estimated tariff increases for municipal customers. In both examples the tariff increase is in the region of 15 per cent. NERSA may make other changes and are likely to update the "contribution" shares of different costs, so Municipalities are warned that the guideline increase will differ from the examples below. However, these examples are provided to give municipalities a ballpark indicator of likely increases in the absence of a published guideline.

	2022/23 NERSA Guideline			**Example 1 2023/24 (only updating bulk cost)**		**Example 2 2023/24 (updating bulk cost and CPI)**	
	Contribution	**% increase**	**Guideline**	**% increase**	**Guideline**	**% increase**	**Guideline**
Bulk purchases	74.0%	8.61%	6.37%	18.49%	13.7%	18.49%	13.7%
Repairs and maintenance	8.9%	4.40%	0.39%	4.40%	0.4%	5.30%	0.5%
Salaries	3.8%	4.40%	0.17%	4.40%	0.2%	5.30%	0.2%
Finance costs	2.1%	2.00%	0.04%	2.00%	0.0%	2.00%	0.0%
Bad debts provision	3.9%	4.40%	0.17%	4.40%	0.2%	5.30%	0.2%
Charges from other municipal departments	1.8%	4.40%	0.08%	4.40%	0.1%	5.30%	0.1%
General expenditure	5.5%	4.40%	0.24%	4.40%	0.2%	5.30%	0.3%
			7.47%		**14.78%**		**14.99%**

Source: Provincial Treasury, own calculations

4.3.2 Cost Containment

Provincial Treasury has observed a wide range of innovative cost containment practices being implemented by municipalities, reflecting a notable shift in the way cost containment has conventionally been perceived. Initially, it was purely a process of cost elimination to relieve budget pressures associated with the constrained fiscal environment. Municipalities are now starting to acknowledge cost containment as a dynamic and reflective process that aims to achieve greater operational efficiencies in the medium to long term. These innovations, as noted by PT through the various in-year monitoring processes and consideration of municipal cost containment reports, can broadly be categorized as follows:

Elimination	Conventional cost containment approach whereby all non-essential and nice-to-have expenses are reduced. Includes investigating and removing duplicate or redundant functions.
Adaption	Cost saving opportunities associated with the new-way-of-work. Examples include flexible operating hours that reduces the need for overtime; having online engagements to reduce travel and subsistence; hybrid working arrangements; shift systems to reduce overtime etc.
Bundling	Combining services to reduce costs. Typical example would be to make use of a single service provider for certain important business functions, shared service model.
Automation	Significant efficiency made by automating certain business processes. However capital intensive and can lead to job redundancies, increased training costs etc.
Optimisation	Identifying and reviewing case, project and process workflows to remove bottlenecks, and promote system integration. Gains from optimisation and automation can also be realized through attrition of staff, if efficiency gains can be used to reduce the need to replace staff when they leave the municipality.
Substitution	Exploring more cost-effective alternative goods and services (maximise value for money) without compromising service level standards.
Repurposing	Transforming, adapting or redeploying certain strategic assets at the end of its original life cycle to fulfil another purpose. This will reduce the need for complete replacement of existing tools, technologies and even processes.
Deferment	Strictly applies to non-essential goods and services only. Municipalities should under no-circumstances defer financial obligations or repairs and maintenance. Examples include holding off on non-mandatory training and refurbishment or upgrading of administrative and community facilities.

- While cost containment in the above context is an ongoing process, municipalities are reminded of the requirement to set clear and quantifiable targets as part of its cost cutting commitments. Over the last financial year, Provincial Treasury has noted a marked regression in the submission of the quarterly Municipal Cost Containment Regulations (MCRR) (2019) reports. Municipalities are advised to timeously adhere to the MCCR reporting requirements and where possible, incorporate the quarterly disclosure reports as part of the reports submitted in terms of S52 of the MFMA. Provincial Treasury will henceforth take a more critical view of the information reported by municipalities to ascertain whether underspending is being passed off as a saved cost.

- Provincial Treasury is aware of the need for a differentiated cost containment approach for each municipal category and will continue to work closely with National Treasury to review the existing Regulations. Municipalities are however in the interim requested to consider and apply innovative cost containment measures and report in line with MFMA Circular No.82 (2016) and the MCCR (2019).

4.3.3 Cost Drivers

While there is an immediate need to safeguard municipal revenue streams that are directly impacted by the effect of loadshedding on consumer consumption patterns, it is equally important for each municipality to critically review the cost drivers within its expenditure framework ahead of the tabling of the 2023/24 budget. Some of the most prominent expenditure drivers to be considered as part of a municipality's budget assumptions are as follows:

- *Provision for indigent households:* The constrained fiscal environment, including high levels of food price inflation and rising interest rates, continues to impact heavily on disposable household income. Households are reducing discretionary spend to afford necessities. Some reduction in spending on consumption of trading services should be expected. However, the larger impact on municipal budgets is likely to come from an increase in indigent household applications and municipalities should anticipate this and provide for the cost in their budget.

- *Increase in fuel prices:* While fuel price inflation has slowed between December 2022 and January 2023, a year-on-year comparison reveals a 13.1 per cent increase from January 2022. Geo-political uncertainty persists (notably the Ukraine/Russian war) which does leave fuel prices susceptible to ongoing fluctuations. That said, the decision to not increase fuel taxes in the national budget provides a measure of relief to consumers. Fuel is a major cost driver for municipalities in general, but additional provision needs to be made for fuel costs associated with alternative power solutions (such as generators). Municipalities are advised to provide for at least the volumes of fuel that have been consumed monthly for additional generator usage since loadshedding escalated in December 2022.

- *Repairs and Maintenance:* It is crucial that municipalities continue to make adequate provision for the routine care and upkeep of assets to prevent breakdowns and service delivery disruptions. Such provision must be in line with the national norm of 8 per cent of the asset value of Property, Plant and Equipment. Municipalities need to also make additional provision within their operating budget for repairs and maintenance associated with network breakdowns resulting from loadshedding (most notably, electricity and water breakdowns).

  At the recent TIME engagements, municipalities expressed the concern that loadshedding does not only result in the additional need for repairs and maintenance, but in certain instances causes the complete breakdown/failure of electricity and water assets. As many of these assets were not soon due for replacement or renewal, no provision for their replacement would have been made in the MTEF budget. Municipalities should consider increasing their capital replacement reserve contribution to provide for such asset replacement and renewals. This would recognise that the need for replacement or renewal of these assets is likely to be required much earlier than originally planned.

  Additional costs associated with the increase in repairs and maintenance efforts include, but are not limited to, a significant increase in overtime; the use of sub-contractors; as well as inventory consumed. Municipalities must ensure that adequate provision is made in the budget for these specific line-items as part of the repairs and maintenance function.

- *Contracted services:* Due to the technical nature of electrical technology, municipalities are expected to make use of skilled and experienced consultants and service providers to assist with the transition to renewable energy sources. Leading industry experts are currently advising the WCG on this subject and the learnings applicable to local government will be shared with municipalities. Municipalities must carefully manage the use of consultants in line with the MCCR and are advised to consult either Provincial Treasury or the Municipal Energy

Resilience (MER) team of the Western Cape Government before making any long-term commitments relating to energy procurement or advisors.

- *Security services:* As loadshedding intensifies, municipalities are reporting an increase in illicit activities, especially in terms of theft and vandalism affecting municipal assets. Municipalities should thoroughly review the impact of crime on its asset base ahead of the new financial year and where needed, make sufficient provision to safeguard property, plant and equipment.

4.4 Capital Budget Spend and Borrowings

Infrastructure investment has been identified as a key driver of economic growth. The 2023 Overview of Provincial and Municipal Infrastructure Investment 2023 notes that municipalities and Provincial departments in the Western Cape budget for almost the same levels of infrastructure investment, with municipalities budgeting for a total of 11.8 billion in capital spending in their 2022/3 original budgets, compared to the R11.6 billion in the Province's 2023/24 budget. However, in-year monitoring reports consistently note that municipalities struggle to spend their full capital budgets and this underperformance is confirmed in the annual financial statements. Improving capital spending is a key priority for enabling economic growth and will be an important focus of the SIME engagements this year. Municipalities need to plan for an appropriate capital funding mix and then ensure that they put in place appropriate project preparation and procurement planning to be able to deliver on their planned capital spending.

The update to the National Policy Framework for Municipal Borrowing and Financial Emergencies was approved on the 17 August 2022. The Policy Framework is accessible at this link. Key reforms introduced in this regard include:

- Measures to expand the scope of responsible municipal borrowing and create the environment for more players (e.g. insurers, pension funds, institutional investors, fund managers and international Development Finance Institutions) to take part in the municipal debt market. In particular, the participation of private and public sector market participants in the development of a liquid secondary market for municipal debt securities is encouraged. This is incorporated while ensuring that the core principles underlying municipal borrowing are maintained, namely that credit worthy municipalities should borrow responsibly to finance capital investments whilst confirming that there will be no bailouts by provincial or national government as stipulated in section 51 of the MFMA.

- Clearer definition of the role of Development Finance Institutions (DFIs) to ensure that their lending does not crowd out the private sector. DFI's are encouraged to pursue clear and agreed upon developmental goals and public-sector lenders should be guided by social and developmental investment approaches where social outcomes are considered alongside potential financial returns.

- The updated policy allows for and clarifies innovative infrastructure financing mechanisms (such as pooled financing mechanisms, project finance, tax increment financing, revenue bonds and pledging of conditional grants) that municipalities can use to leverage municipal borrowing.

4.5 Municipal Standard Chart of Accounts (mSCOA)

Version 6.7 of the mSCOA chart is now live and all tabled budget data strings can be uploaded on the GoMuni portal. Please note the following:

- NT will regulate the minimum business processes and system specifications for mSCOA by the end of 2024/25. A new transversal tender for the provision of ERP financial systems that complies with these regulations will be put in place once the regulations have been issued. Municipalities are cautioned against changing financial systems at this stage, as fruitless and wasteful expenditure may be incurred should the procured financial system not comply with regulations. Additionally, any intention to replace the financial system currently operating needs to be communicated to NT and PT before any proposals from system providers are received. See MFMA Circular No. 123 for information on what the submission to the relevant Treasuries should include, which should be forwarded to lgdocuments@treasury.gov.za for a response.

- The MFMA and its Regulations require the submission of mSCOA data strings for budgets, in-year reporting, and annual financial statements in a specific format and by a required timeframe. The credibility and accuracy of the mSCOA data strings must be verified by municipalities prior to submission to the GoMuni Upload portal. Since the financial system must be locked at the end of the month in order to generate a mSCOA data string, municipalities may not open closed periods to correct errors. Errors must be corrected in the next open period. Providers of municipal financial systems must ensure that the necessary internal controls are built into the system to prevent the opening of closed periods on the financial system and the bypassing of such controls. This also applies to the correction of information in closed periods for 3rd party systems that should be integrating with the main financial system in terms of the requirements of the mSCOA Regulations.

- From 1 July 2023, the schedules populated from the mSCOA data strings on NT's Local Government and Reporting System will need to be signed off monthly for audit purposes. This serves as the municipality's confirmation that the data strings submitted are accurate. Additionally, the GoMuni Upload portal for the monthly in-year data strings will be closed at 16h00 on the 10th working day of each month. No data string submissions will be accepted by NT after that.

5. 2023/24 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 2023) 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 draft IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and draft 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 tabled 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 municipality's draft IDP has not been completed.

5.2 Failure to Table Draft Budgets and IDPs by End March 2023

If a municipality has failed to complete the relevant processes applicable for the review and revision of the annual budget and the compilation of an 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 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 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 (MBRR). In addition to the requirement to inform the MEC of impending non-compliance with the MFMA, mayors and accounting officers are requested to inform PT should they have reasons to believe that that their municipality's budget might not be tabled/approved timeously due to dynamics in council. This will enable PT to engage with municipal officials to prepare for any possible action (including in terms of 139(4) of the Constitution) that may be required if a budget is not adopted.

In the event of actual non-compliance by a municipality with time provisions concerning the annual budget, the mayor must inform council, the MEC for Finance and NT, in writing, of such non-compliance and any remedial action or corrective measures the municipality intends to implement. Such a notification must be done in accordance with section 63 and Schedule G of the MBRR.

Municipalities are cautioned that any delay to table the budget in terms of section 16(2) of the MFMA could compromise the ability to approve the budget before the start of the financial year as required by section 16(1) of the MFMA. Failure to approve the budget before the start of the financial year will automatically invoke the provisions of sections 25(1) and 55 of the MFMA. Should a municipality not approve the budget by the start of the new financial year, the provincial executive MUST intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget or revenue-raising measures are approved. These steps include, but are not limited to, dissolving council and appointing an administrator and approving a temporary budget or revenue raising measures to provide for the continued functioning of the municipality.

Municipalities are kindly requested to communicate any changes to the confirmed tabling dates (as it appears in **Annexure A** to PT via Tania.Bosser@westerncape.gov.za by **27 March 2023**.

5.3 Submitting budget documentation and schedules for 2023/24 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 NT and the relevant provincial treasury. If the annual budget is tabled in council on 31 March 2023, the **final date of submission of the electronic budget documents and corresponding mSCOA data strings is Friday, 1 April 2023**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget. However, given that municipalities are generating the annual budgets directly from the financial system as required by the *m*SCOA Regulations and that the budgets must be verified before it is locked on the financial system and transacted against, municipalities must submit the approved budget to NT and the relevant provincial treasury in electronic formats ***immediately*** after approval by the municipal council. Therefore, if the annual budget is tabled to council **on 31 May 2023**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Wednesday, 1 June 2023.**

The accompanying document submission checklist (***see Annexure B***) provides a list of the documentation required by Provincial Government. Electronic budget and IDP related documents must be provided in PDF format. The designated municipal official needs to complete and sign the accompanying checklist (***Annexure B***) as confirmation that the set of budget, IDP and related documents have been submitted.

Municipalities should note that NT will no longer accept submissions by email, NT will now only accept uploads via the GoMuni portal. The development work on the GoMuni Upload portal has been concluded and municipalities must submit all documents required for the 2023/24 MTREF in terms of legislation, as per the guidance provided in MFMA Circular No 122 (2022), via the **GoMuni Upload Portal**. The upload portal can be accessed on *https://lguploadportal.treasury.gov.za* from 1 April 2023. All municipal officials that currently have access to the LG Upload portal will be granted access to the GoMuni Upload portal. New users will have to complete and submit a *Request for Access* to lgdataqueries@treasury.gov.za. The request form will be available on the GoMuni login page under *New Registrations*.

Municipalities must also 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 **Annexure C**. Provincial Treasury will engage further with NT and municipalities to establish whether in future it is feasible for documentation to only be uploaded to the GoMuni portal. At present, municipalities are still required to separately submit all documentation to PT (as required in the MFMA chapter 4 (22)(b)).

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
MFMA Co-Ordination	Dian Cronje	021 483 0390	Dian.Cronje@westerncape.gov.za
Public Finance	Isaac Tsie	021 483 6241	Isaac.Tsie@westerncap.gov.za
	Thobelani Ntshingila	021 483 6100	Thobelani.Ntshingila@westerncape.gov.za
Budget Office	Nadia Rinquest	021 483 8692	Nadia.Rinquest@westerncape.gov.za
	Kim Engel	021 483 8459	Kim.Engel@westerncape.gov.za
Fiscal Policy	Malcolm Booysen	021 483 3386	Malcolm.Booysen@westerncape.gov.za
Cash Management	Anthea Paries	021 483 5472	Anthea.Paries@westerncape.gov.za
Accounting	Faez Salie	021 483 4252	Faez.Salie@westerncape.gov.za

Municipalities may also contact the following officials at NT for assistance.

Responsible Area	Official	Tel. No.	Email
Western Cape	Kgomotso Baloyi	012 315 5866	Kgomotso.Baloyi@treasury.gov.za
Cape Town	Willem Voigt	012 315 5830	WillemCordes.Voigt@treasury.gov.za
George	Mandla Gilimani	012 315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Sephiri Tlhomeli	012 406 9064	lgdataqueries@treasury.gov.za

5.4 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.

5.5 Strategic Integrated Municipal Engagement (SIME) Process

Integrated planning and budgeting focusses on strengthening the alignment of planning and budgeting in the Province, and places emphasis on enhancing the provincial and local government interface. The SIME engagements, which takes place in May 2023, precedes the approval and implementation of municipal budgets. The engagements afford the WCG the opportunity to provide feedback on its assessment of the municipal planning and budgeting efforts for the upcoming financial year and for the 2023 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. The assessment of the tabled IDPs will be undertaken by the Department of Local Government, in close contact 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 SIME engagements will primarily focus on strategic issues emanating from municipalities' draft IDPs and tabled annual budgets to gear municipalities for sustainable growth and development.

The overall objectives of the 2023/24 SIME process and the key messages therefore emphasise:

- **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 across all spheres of government;

- **Identification of areas that require support** as well as opportunities for collaboration and partnerships.

The 2023 SIME engagements are planned to be in person. Confirmation of the arrangements will be confirmed individually with each municipality.

- The SIME engagements are provisionally scheduled to take place from 17 April 2023 to 17 May 2023, subject to confirmation from the municipalities. PT is currently in communication with each Municipality to confirm the date and time of each of the engagements.

6. CONCLUSION

Municipalities should consider and apply the contents of this budget circular in the 2023/24 planning and budgeting process.

Please direct any queries regarding this circular to Nadia Rinquest at: Nadia.Rinquest@westerncape.gov.za.

David Savage
2023.03.23 21:41:32 +02'00'

MR D SAVAGE
HEAD OFFICIAL: PROVINCIAL TREASURY

ANNEXURE A

CONFIRMED 2023 BUDGET TABLING DATES

Municipality	Confirmed date
City of Cape Town	Wednesday, March 29, 2023
Matzikama	Tuesday, March 28, 2023
Cederberg	Friday, March 31, 2023
Bergrivier	Tuesday, March 28, 2023
Saldanha Bay	Thursday, March 30, 2023
Swartland	Thursday, March 30, 2023
West Coast District Municipality	Wednesday, March 29, 2023
Witzenberg	Tuesday, March 28, 2023
Drakenstein	Friday, March 31, 2023
Stellenbosch	Wednesday, March 29, 2023
Breede Valley	Tuesday, March 28, 2023
Langeberg	Tuesday, March 28, 2023
Cape Winelands District Municipality	Thursday, March 23, 2023
Theewaterskloof	Wednesday, March 29, 2023
Overstrand	Wednesday, March 29, 2023
Cape Agulhas	Friday, March 31, 2023
Swellendam	Thursday, March 30, 2023
Overberg District Municipality	Monday, March 27, 2023
Kannaland	Friday, March 31, 2023
Hessequa	Wednesday, March 29, 2023
Mossel Bay	Thursday, March 30, 2023
George	Thursday, March 30, 2023
Oudtshoorn	Friday, March 31, 2023
Bitou	Friday, March 31, 2023
Knysna	Friday, March 31, 2023
Garden Route District Municipality	Tuesday, March 28, 2023
Laingsburg	Thursday, March 30, 2023
Prince Albert	Friday, March 31, 2023
Beaufort West	Friday, March 31, 2023
Central Karoo District Municipality	Friday, March 31, 2023

ANNEXURE B

DOCUMENT SUBMISSION CHECKLIST FOR THE 2023/24 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 6.7*** of Schedule A1 and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 25, 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, SA14, SA22, SA23, 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 6.7 of the A1 schedule***			
Draft Service Delivery and Budget Implementation Plan			
Procurement Plan			
Draft Service Level Standards			
Signed Quality Certificate as prescribed in the MBRR			
D Schedules specific for the entities (where applicable)			
The bulk water- and electricity invoices for the 3 months immediately preceding the tabled budget, must be included as an annexure to the tabled budget as part of supporting the municipalities provision for and calculations of payments to bulk suppliers over the 2023/24 MTREF			
National Treasury tariff tool (in excel format) As per MFMA Circular 122 page 10, with effect, from the 2023/24 MTREF, **all municipalities** (*except metropolitan cities and district municipalities that do not provide any services*) as part of both the tabled and adopted MTREF submissions must submit the completed National Treasury tariff tool (in excel format) illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective. If the municipality's initial calculation results in high increases to facilitate cost-reflectiveness, it is recommended that such are phased in over 3 to 5 years. The municipality's strategy in this regard should be included as part of the budget narratives.			
Budget Related Policies			
Information on any amendments to budget related policies			
Suite of budget related policies			
Long Term Financial Plan			

Budget Documentation	Yes	No	N/A
IDP and Related Documentation			
Council Resolution in terms of the tabled amended IDP			
Proposed amendments to the IDP			
The memorandum referred to in Regulation 3(2) of the Local Government: Municipal Planning and Performance Management Regulations of 2001			
A copy of the predetermined programme, in light of the requirements of section 29(1) of the Municipal Systems Act 32 of 2000, which the municipality is utilizing to guide the process for the drafting, consideration and adoption of the proposed IDP Amendment			
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 Plan			
Integrated Waste Management Plan			
Council Resolution in terms of the adoption of the Integrated Waste Management Plan			
Air Quality Management Plan			
Council Resolution in terms of the adoption of the Air Quality Management Plan			
Coastal Management Plan *(Coastal Municipalities only)*			
Council Resolution in terms of the adoption of the Coastal Management Plan			
Biodiversity Management Plan *(if relevant)*			
Invasive Species Monitoring, Control and Eradication Plan			
Climate Change Strategy			
Human Settlements 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: _____

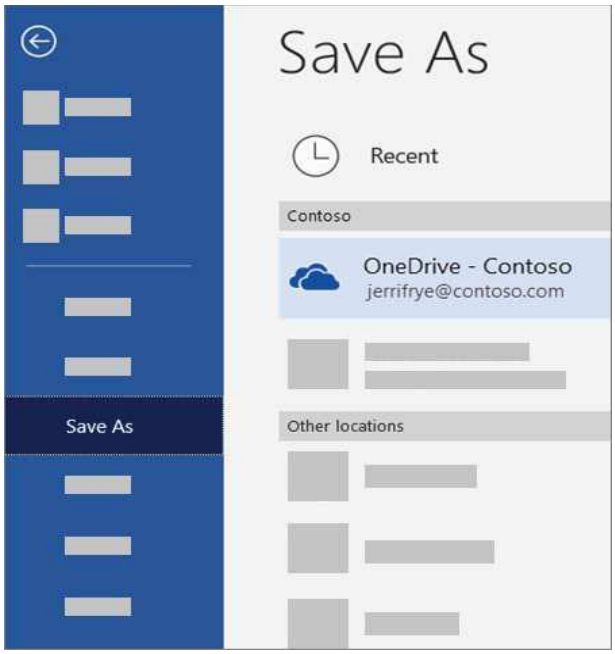
ANNEXURE C

The following instructions provide a guide for the upload of budget documentation onto OneDrive.

- **<u>How to upload documents to One drive:</u>**

  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 2023 Budget Documents) and place all the budget related documents within it.



  2. 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.2023)
  - Name of document submitted (e.g. Draft Budget, Draft IDP, Draft SDBIP etc.)

    E.g.: DC1 2023 Draft Amended IDP

    E.g.: DC1 2023 MTREF Main Budget

    E.g.: DC1 2023 Draft SDBIP

NB! Please note the Dropbox option is blocked on the government network and the OneDrive option is to be utilised.

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

	The green colour indicates that the result is within the norm and is acceptable
	The red colour indicates that the result is not acceptable and corrective actions/plans should be put in place to improve the results.
	Data should be captured in the blue colour cell to calculate a ratio.
#	In situations where the results are not within the acceptable norm, corrective actions/plans should be taken (and referenced)

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) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		13%	*2022/23 Projected 3*	
				Total Operating Expenditure	1 594 971 364		
				Taxation Expense	-		
				Total Capital Expenditure	236 019 596		
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) × 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	*2022/23 Projected 3*	
				PPE, Investment Property and Intangible Impairment			
				PPE at carrying value	3 820 864 727		
				Investment at carrying value	132 846 000		
				Intangible Assets at carrying value	8 202 881		
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%	*2022/23 Projected 3*	Repairs & maintenance compises 16.80% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
				Total Repairs and Maintenance Expenditure	267 944 215		
				PPE at carrying value	3 820 864 727		
				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%		99%	*2022/23 Projected 3*	
					Gross Debtors closing balance	138 847 954		
					Gross Debtors opeining balance	126 616 877		
					Bad debts written Off	-		
					Billed Revenue	1 137 582 800		
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%		0%	*2022/23 Projected 3*	The norm range appears incorrect
					Consumer Debtors Bad debts written off	-		
					Consumer Debtors Current bad debt Provision	46 258 377		
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		30 days	*2022/23 Projected 3*	Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Gross debtors	138 847 954		
					Bad debts Provision	46 258 377		
					Billed Revenue	1 137 582 800		
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	*2022/23 Projected 3*	
					Cash and cash equivalents	31 307 906		
					Unspent Conditional Grants			
					Overdraft			
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 434 812 090		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.71	*2022/23 Projected 3*	
					Current Assets	594 291 116		
					Current Liabilities	346 807 516		
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%		6%	*2022/23 Projected 3*	
					Interest Paid	48 056 000		
					Redemption	50 623 488		
					Total Operating Expenditure	1 594 971 364		
					Taxation Expense			
		(Overdraft + Current Finance Lease Obligation + Non current	Statement of Financial			36%		

2	Debt (Total Borrowings) / Revenue	Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue -	Position, Statement of Financial Performance, Budget, IDP and AR	45%	Total Debt	479 776 719	*2022/23 Projected 3*	
					Total Operating Revenue	1 498 152 661		
					Operational Conditional Grants	166 183 796		

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%		15557%	*2022/23 Projected 3*	
					Cash and cash Equivalents	31 307 906		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	70 005 332		
					Unspent Grants			
					Net Assets	3 699 045 798		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 695 823 298		

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%	*2022/23 Projected 3*	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 498 152 661		
					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	1 594 971 364		
					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%	*2022/23 Projected 3*	
					Total Electricity Revenue	578 502 339		
					Total Electricity Expenditure	543 769 630		
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%	*2022/23 Projected 3*	
					Total Water Revenue	154 432 770		
					Total Water Expenditure	148 858 064		
						-1%		We noted that this

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%	Total Refuse Revenue	96 834 597	*2022/23 Projected 3*	indicator went below zero and the organisation will be proactive in this regard
					Total Refuse Expenditure	97 766 118		
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%		5%	*2022/23 Projected 3*	
					Total Sanitation and Water Waste Revenue	112 181 355		
					Total Sanitation and Water Waste Expenditure	106 907 803		
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		1%	*2022/23 Projected 3*	
					Number of Active Debtors Accounts (Previous)	53 000		
					Number of Active Debtors Accounts (Current)	53 721		
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%	*2022/23 Projected 3*	
					CPI	5%		
					Total Revenue (Previous)	1 491 211 751		
					Total Revenue (Current)	1 583 069 343		
		(Period under review's Total Revenue Excluding capital				4%		
			Statement of Financial		CPI	5%		

3	Revenue Growth (%) - Excluding capital grants	grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI	Total Revenue Exl.Capital (Previous)	1 438 553 209	*2022/23 Projected 3*	
					Total Revenue Exl.Capital (Current)	1 498 152 661		

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		30 days	*2022/23 Projected 3*	
					Trade Creditors	89 059 900		
					Contracted Services	165 541 017		
					Repairs and Maintenance	142 531 005		
					General expenses	137 907 429		
					Bulk Purchases	384 160 956		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	236 019 596		
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	1 594 971 364		
					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%	*2022/23 Projected 3*	
					Employee/personnel related cost	504 478 028		
					Councillors Remuneration	12 335 376		
					Total Operating Expenditure	1 594 971 364		
					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	269 929 373		
					Total Operating Expenditure	1 594 971 364		
					Taxation Expense			

E. Grant Dependency

			Statement of Financial Position, Budget, AFS			48%		

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	Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None	Internally generated funds	32 143 075	*2022/23 Projected 3*	
					Borrowings	80 174 839		
					Total Capital Expenditure	236 019 596		

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		14%	*2022/23 Projected 3*	
					Internally generated funds	32 143 075		
					Total Capital Expenditure	236 019 596		

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%	*2022/23 Projected 3*	
					Total Revenue	1 583 069 343		
					Government grant and subsidies	166 183 796		
					Public contributions and Donations	12 662 378		
					Capital Grants	72 254 304		

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%	*2022/23 Projected 3*	
					Actual Capital Expenditure	236 019 596		
					Budget Capital Expenditure	236 019 596		
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%	*2022/23 Projected 3*	
					Actual Operating Expenditure	1 594 971 364		
					Budget Operating Expenditure	1 594 971 364		
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%	*2022/23 Projected 3*	
					Actual Operating Revenue	1 498 152 661		
					Budget Operating Revenue	1 498 152 661		
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%	*2022/23 Projected 3*	
					Actual Service Charges and Property Rates Revenue	1 137 582 800		
					Budget Service Charges and Property Rates Revenue	1 137 582 800		

NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results

	The green colour indicates that the result is within the norm and is acceptable
	The red colour indicates that the result is not acceptable and corrective action/plans should be put in place to improve the results.
	Data should be captured in the blue colour cell to calculate a ratio.
#	In situations where the results are not within the acceptable norm, corrective actions/plans should be taken and referenced

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) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		11%	*2023/24 Projected 2*	
					Total Operating Expenditure	1 742 211 876		
					Taxation Expense			
					Total Capital Expenditure	209 409 052		
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) × 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	*2023/24 Projected 2*	
					PPE, Investment Property and Intangible Impairment			
					PPE at carrying value	3 859 136 094		
					Investment at carrying value	138 346 000		
					Intangible Assets at carrying value	7 908 770		
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%	*2023/24 Projected 2*	Repairs & maintenance compises 16.8% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	293 295 744		
					PPE at carrying value	3 859 136 094		
					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%		98%	*2023/24 Projected 2*	
					Gross Debtors closing balance	161 825 092		
					Gross Debtors opeining balance	138 691 001		
					Bad debts written Off	-		
					Billed Revenue	1 261 534 324		
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%		0%	*2023/24 Projected 2*	The norm range appears incorrect
					Consumer Debtors Bad debts written off	-		
					Consumer Debtors Current bad debt Provision	50 416 496		
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		32 days	*2023/24 Projected 2*	Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Gross debtors	161 825 092		
					Bad debts Provision	50 416 496		
					Billed Revenue	1 261 534 324		
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	*2023/24 Projected 2*	
					Cash and cash equivalents	116 301 670		
					Unspent Conditional Grants			
					Overdraft			
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 573 643 325		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.96	*2023/24 Projected 2*	
					Current Assets	683 320 688		
					Current Liabilities	349 426 334		
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%		6%	*2023/24 Projected 2*	
					Interest Paid	49 658 000		
					Redemption	58 245 327		
					Total Operating Expenditure	1 742 211 876		
					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%		32%	*2023/24 Projected 2*	
					Total Debt	471 531 392		
					Total Operating Revenue	1 676 576 687		
					Operational Conditional Grants	184 953 360		
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%		18403%	*2023/24 Projected 2*	
					Cash and cash Equivalents	116 301 670		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	77 846 109		
					Unspent Grants			
					Net Assets	3 797 994 465		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 794 765 965		

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%	*2023/24 Projected 2*	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 676 576 687		
					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	1 742 211 876		
					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%		5%	*2023/24 Projected 2*	
					Total Electricity Revenue	625 655 957		
					Total Electricity Expenditure	595 046 835		
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%		-1%	*2023/24 Projected 2*	
					Total Water Revenue	164 563 559		
					Total Water Expenditure	165 465 230		
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%	*2023/24 Projected 2*	
					Total Refuse Revenue	104 634 185		
					Total Refuse Expenditure	104 393 528		
5	Net Surplus /Deficit Sanitation and Waste	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and	= or > 0%		3%	*2023/24 Projected 2*	
					Total Sanitation and Water Waste Revenue	127 423 360		

	Water	Expenditure/ Total Sanitation and Waste Water Revenue × 100	AR		Total Sanitation and Water Waste Expenditure	123 799 890		

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%	*2023/24 Projected 2*	
					Number of units purchased and/or generated	233 677 322		
					Number of units sold	220 450 304		
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%	*2023/24 Projected 2*	
					Number of kilolitres purchased and/or purified	6 925 359		
					Number of kilolitres sold	5 263 273		

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		1%	*2023/24 Projected 2*	
					Number of Active Debtors Accounts (Previous)	47 274		
					Number of Active Debtors Accounts (Current)	47 693		
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		7%	*2023/24 Projected 2*	
					CPI	5%		
					Total Revenue (Previous)	1 611 225 934		
					Total Revenue (Current)	1 730 869 427		
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		11%	*2023/24 Projected 2*	
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 509 016 888		
					Total Revenue Exl.Capital (Current)	1 676 576 687		

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	*2023/24 Projected 2*	
					Trade Creditors	100 608 401		
					Contracted Services	300 623 580		
					Repairs and Maintenance	293 295 744		
					General expenses	164 252 013		
					Bulk Purchases	429 805 282		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	209 409 052		
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	1 742 211 876		
					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	537 911 058		
					Councillors Remuneration	12 513 913		
					Total Operating Expenditure	1 742 211 876		
					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	300 623 580		
					Total Operating Expenditure	1 742 211 876		
					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		32%	*2023/24 Projected 2*	
					Internally generated funds	18 012 704		
					Borrowings	50 000 000		
					Total Capital Expenditure	209 409 052		
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		9%	*2023/24 Projected 2*	
					Internally generated funds	18 012 704		
					Total Capital Expenditure	209 409 052		
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%	*2023/24 Projected 2*	
					Total Revenue	1 730 869 427		
					Government grant and subsidies	184 953 360		
					Public contributions and Donations	-		
					Capital Grants	54 292 740		
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%	*2023/24 Projected 2*	
					Actual Capital Expenditure	209 409 052		
					Budget Capital Expenditure	209 409 052		
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%	*2023/24 Projected 2*	
					Actual Operating Expenditure	1 742 211 876		
					Budget Operating Expenditure	1 742 211 876		
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%	*2023/24 Projected 2*	
					Actual Operating Revenue	1 676 576 687		
					Budget Operating Revenue	1 676 576 687		
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%	*2023/24 Projected 2*	
					Actual Service Charges and Property Rates Revenue	1 261 534 324		
					Budget Service Charges and Property Rates Revenue	1 261 534 324		

NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2
Interpretation of results

	The green colour indicates that the result is within the norm and is acceptable
	The red colour indicates that the result is not acceptable and corrective actions/plans should be put in place to improve the results.
	Data should be captured in the blue colour cell to calculate a ratio.
#	In situations where the results are not within the acceptable norm, corrective actions/plans should be taken and referenced

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) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%	7%	*2024/25 Projected 1*	
				Total Operating Expenditure	1 843 369 312		
				Taxation Expense			
				Total Capital Expenditure	130 324 850		
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) × 100	Statement of Financial Position, Notes to the AFS and AR	0%	0%	*2024/25 Projected 1*	
				PPE, Investment Property and Intangible Impairment			
				PPE at carrying value	3 838 162 851		
				Investment at carrying value	143 846 000		
				Intangible Assets at carrying value	7 602 110		
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%	8%	*2024/25 Projected 1*	Repairs & maintenance compises 17.02% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
				Total Repairs and Maintenance Expenditure	314 838 606		
				PPE at carrying value	3 838 162 851		
				Investment Property at Carrying value	143 846 000		
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%	99%	*2024/25 Projected 1*	
				Gross Debtors closing balance	168 892 433		
				Gross Debtors opeining balance	161 825 092		
				Bad debts written Off	-		
				Billed Revenue	1 360 702 356		

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%		0%	*2024/25 Projected 1*	The norm range appears incorrect
					Consumer Debtors Bad debts written off	-		
					Consumer Debtors Current bad debt Provision	54 616 196		
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		31 days	*2024/25 Projected 1*	Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Gross debtors	168 892 433		
					Bad debts Provision	54 616 196		
					Billed Revenue	1 360 702 356		
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		3 Month	*2024/25 Projected 1*	
					Cash and cash equivalents	85 977 989		
					Unspent Conditional Grants			
					Overdraft			
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 672 088 539		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.38	*2024/25 Projected 1*	We noted that this indicator went below the norm and the organisation will be proactive in this regard.
					Current Assets	658 341 006		
					Current Liabilities	476 832 329		
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%		6%	*2024/25 Projected 1*	
					Interest Paid	51 817 000		
					Redemption	50 906 657		
					Total Operating Expenditure	1 843 369 312		
					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%		30%	*2024/25 Projected 1*	
					Total Debt	480 624 735		
					Total Operating Revenue	1 777 621 469		
					Operational Conditional Grants	200 916 250		
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 -	Statement Financial Position, Budget and AR	100%		17711%	*2024/25 Projected 1*	
					Cash and cash Equivalents	85 977 989		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	85 829 923		
					Unspent Grants			
					Net Assets	3 729 691 580		
					Share Premium			

		Revaluation Reserve) x 100			Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 726 463 080		

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%	*2024/25 Projected 1*	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 777 621 469		
					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	1 843 369 312		
					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%		7%	*2024/25 Projected 1*	
					Total Electricity Revenue	714 079 445		
					Total Electricity Expenditure	661 281 260		
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%		3%	*2024/25 Projected 1*	
					Total Water Revenue	177 202 061		
					Total Water Expenditure	171 683 917		
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%	*2024/25 Projected 1*	We noted that this indicator went below zero and the organisation will be proactive in this regard
					Total Refuse Revenue	111 476 803		
					Total Refuse Expenditure	112 052 336		
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%		0%	*2024/25 Projected 1*	
					Total Sanitation and Water Waste Revenue	147 334 323		
					Total Sanitation and Water Waste Expenditure	147 625 300		

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%	*2024/25 Projected 1*	
					Number of units purchased and/or generated	224 330 229		
					Number of units sold	211 632 292		

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	6 509 838	*2024/25 Projected 1*	
					Number of kilolitres sold	4 947 477		
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)	47 693	*2024/25 Projected 1*	
					Number of Active Debtors Accounts (Current)	47 693		
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		5%		
					CPI	5%	*2024/25 Projected 1*	
					Total Revenue (Previous)	1 730 869 427		
					Total Revenue (Current)	1 817 856 319		
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		6%		
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 676 576 687	*2024/25 Projected 1*	
					Total Revenue Exl.Capital (Current)	1 777 621 469		
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		29 days		
					Trade Creditors	111 845 211		
					Contracted Services	323 451 858		
					Repairs and Maintenance	314 838 606		
					General expenses	164 418 455		
					Bulk Purchases	484 562 475	*2024/25 Projected 1*	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	130 324 850		
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		*2024/25 Projected 1*	
					Total Operating Expenditure	1 843 369 312		
					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%		31%	*2024/25 Projected 1*	
					Employee/personnel related cost	549 447 349		
					Councillors Remuneration	13 013 810		
					Total Operating Expenditure	1 843 369 312		
					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%		18%	*2024/25 Projected 1*	Cost analysis conducted to deliver cost effective services.
					Contracted Services	323 451 858		
					Total Operating Expenditure	1 843 369 312		
					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%	*2024/25 Projected 1*	
					Internally generated funds	-		
					Borrowings	60 000 000		
					Total Capital Expenditure	130 324 850		
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		0%	*2024/25 Projected 1*	
					Internally generated funds	-		
					Total Capital Expenditure	130 324 850		
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		91%	*2024/25 Projected 1*	
					Total Revenue	1 817 856 319		
					Government grant and subsidies	200 916 250		
					Public contributions and Donations	-		
					Capital Grants	40 234 850		
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%	*2024/25 Projected 1*	
					Actual Capital Expenditure	130 324 850		
					Budget Capital Expenditure	130 324 850		
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%	*2024/25 Projected 1*	
					Actual Operating Expenditure	1 843 369 312		
					Budget Operating Expenditure	1 843 369 312		
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%	*2024/25 Projected 1*	
					Actual Operating Revenue	1 777 621 469		
					Budget Operating Revenue	1 777 621 469		

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%	*2024/25 Projected 1*	
					Actual Service Charges and Property Rates Revenue	1 360 702 356		
					Budget Service Charges and Property Rates Revenue	1 360 702 356		

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%	16%	14%	13%	11%	7%
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	0%	0%	0%	0%	0%	0%	0%	0%
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	8%	6%	5%	6%	7%	7%	7%	8%
Debtors Management									
1	Collection Rate	95%	98%	96%	100%	100%	99%	98%	99%
2	Bad Debts Written-off as % of Provision for Bad Debt	100%	3%	1%	1%	0%	0%	0%	0%
3	Net Debtors Days	30 days	31 days	52 days	45 days	29 days	30 days	32 days	31 days
Liquidity Management									
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	1 - 3 Months	7 Month	7 Month	6 Month	5 Month	4 Month	4 Month	3 Month
2	Current Ratio	1.5 - 2:1	3.10	2.75	2.47	1.85	1.71	1.96	1.38
Liability Management									
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	6% - 8%	7%	7%	7%	7%	6%	6%	6%
2	Debt (Total Borrowings) / Revenue	45%	44%	41%	41%	38%	36%	32%	30%
FINANCIAL PERFORMANCE									
Efficiency									
1	Net Operating Surplus Margin	= or > 0%	4%	8%	0%	-6%	-6%	-4%	-4%
2	Net Surplus /Deficit Electricity	0% - 15%	13%	8%	9%	6%	6%	5%	7%
3	Net Surplus /Deficit Water	= or > 0%	16%	16%	10%	2%	4%	-1%	3%
4	Net Surplus /Deficit Refuse	= or > 0%	-6%	5%	-13%	0%	-1%	0%	-1%
5	Net Surplus /Deficit Sanitation and Waste Water	= or > 0%	10%	-2%	4%	7%	5%	3%	0%

Distribution Losses									
1	Electricity Distribution Losses (Percentage)	7% - 10%	6%	6%	7%	6%	6%	6%	6%
2	Water Distribution Losses (Percentage)	15% - 30%	24%	26%	28%	25%	25%	24%	24%
Revenue Management									
1	Growth in Number of Active Consumer Accounts	None	0%	0%	3%	6%	1%	1%	0%
2	Revenue Growth (%)	= CPI	6%	9%	2%	10%	6%	7%	5%
3	Revenue Growth (%) - Excluding capital grants	= CPI	7%	11%	0%	11%	4%	11%	6%
Expenditure Management									
1	Creditors Payment Period (Trade Creditors)	30 days	26 days	33 days	31 days	30 days	30 days	26 days	29 days
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	0%	3%	0%	0%	0%	0%	0%	0%
3	Remuneration as % of Total Operating Expenditure	25% - 40%	34%	33%	34%	32%	32%	32%	31%
4	Contracted Services % of Total Operating Expenditure	2% - 5%	17%	15%	16%	17%	17%	17%	18%
Grant Dependency									
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	None	47%	43%	85%	53%	48%	32%	46%
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	None	26%	19%	68%	23%	14%	9%	0%
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	None	89%	90%	87%	92%	93%	92%	91%
BUDGET IMPLEMENTATION									
1	Capital Expenditure Budget Implementation Indicator	95% - 100%	100%	77%	91%	100%	100%	100%	100%
2	Operating Expenditure Budget Implementation Indicator	95% - 100%	96%	91%	97%	100%	100%	100%	100%
3	Operating Revenue Budget Implementation Indicator	95% - 100%	107%	100%	100%	100%	100%	100%	100%
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	95% - 100%	102%	101%	103%	100%	100%	100%	100%

ANNEXURE I

mSCOA IMPLEMENTATION

MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA):

POST IMPLEMENTATION STATUS OF mSCOA PROJECT – MAY 2023

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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 previously (up to 31 December 2019), as part of the reporting to Council.

2. Updated status 2022/2023: March 2023 (Quarter 3)

MFMA Budget Circular No. 122 (9 Dec 2022) guided as follows:

"Regulation of Minimum Business Processes and System Specifications

National Treasury will review and regulate minimum business processes and system specifications for mSCOA by the end of 2024/25. In preparation for the regulation of the minimum requirements, municipalities should ensure that they comply fully with the current minimum business processes and system specifications articulated in MFMA Circular No. 80 (dated 08 March 2016).

Where a municipality is not fully compliant with the mSCOA requirements, a mSCOA Road Map must be in place to drive and fast track the mSCOA implementation in the municipality. The mSCOA Steering Committee, chaired by the Accounting Officer or his/ her delegate, must use the mSCOA Road Map to track progress and take correction actions where required.

Road Maps must be reviewed and updated annually as part of the budget process is update and submitted to Council for approval together with their 2023/24 MTREF budget. Municipalities will be required to upload their updated mSCOA Road Maps in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Municipalities should ensure that they budget sufficiently to become and remain mSCOA

compliant."

Communication with the service provider is taking place on a regular basis with the attendance of all SAMRAS Usergroup workshops and meetings by senior Finance Directorate - and ICT Department staff in this regard. In providing insight regarding monitoring of progress with the development and implementation of web-based modules, the following background –

A senior delegation from the service provider (SOLVEM) made an on-site courtesy visit on 12 September 2022 and general systems information and incidents logs status were discussed and reviewed. Overstrand will continue to monitor progress with reference to implementation, especially relating to the client-wide implementation of the Expenditure/SCM module.

Challenges were experienced with the August 2022 reporting cycle system information extracts and reports, and although the incidents were logged timeously with the service provider, the issues were only resolved after the reporting due dates. A report on the system failure was requested from the service provider, and submitted to Provincial Treasury in response to an official enquiry by them.

The next Usergroup meeting was held on 20 October 2022 via the Teams platform. For Overstrand, the status quo is maintained regarding further considerations with regard to system implementation, pending the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

Usergroup meetings allow 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 was in process. Confirmation of the dates for the next workshop and meeting are awaited.

The mSCOA committee currently follows a process of monthly monitoring with regard to before-mentioned development and implementation of web-based modules at sites as we become aware of information. Assurance of sucessfull implementation of web-based modules and the organogram are regarded as a pre-requisite for embarking on implementation of these modules.

The Action Plan of the municipality is based on the communication received from Solvem, containing the high level information of the modules required (migration to the web) to ensure integration with 3rd party systems and implementation of functionality with regard to workflow and document mangement. It is however important to note that the following status update for March 2022, is still relevant to the extent that none of those impelmentations could be confirmed as completed and successfully implemented in the respective municipal environments.

The most recent Usergroup meeting was held on 6 April 2023 in hybrid format, in person and via the Teams platform. For Overstrand, the status quo remains the same as at the end of March 2023 regarding further considerations with regard to system implementation. The municipality follows up regarding the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

This development will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, as well as the relevant spheres of government as might be applicable, inclusive of any assessment outcome. The admnistration will maintain continuation of quarterly reports as part of Budget Reports, due to the process currently still not leading to a close-out report in the current financial period.

3. Status 2022/2023 – December 2022 (Quarter 2)

Quarter 2 now combined with Quarter 3

September 2022 (Quarter 1)
A two-person delegation from the service provider (Solvem) made an on-site courtesy visit on 12 September 2022 and general systems information and incidents logs status were discussed and reviewed. Overstrand will continue to monitor progress with reference to implementation, especially relating to the client-wide implementation of the Expenditure/SCM module.

Challenges were experienced with the August 2022 reporting cycle system information extracts and reports, and although the incidents were logged timeously with the service provider, the issues were only resolved after the reporting due dates. A report on the system failure was requested from the service provider, and submitted to Provincial Treasury in response to an official enquiry by them.

The next Usergroup meeting is scheduled for 20 October 2022, and Council will be updated in the next quarterly report, as applicable.

National Treasury budgetary mSOCA guidance / communications:

The absence of any clear direction from National Treasury in terms of the anticipated outcome of the mSCOA systems audits as previously communicated, inclusive of National Treasury's envisaged transversal tender process and specifications, compounded challenges for municipalities. NT did not share any further information regarding the mentioned audits and confirmed in MFMA Budget Circular No. 112 (6 Dec 2021) the following: "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."

The following was furthermore stated: "Municipalities that procured systems through the RT25-2016 transversal tender must approach the market to procure a new service

provider for system support and maintenance. Due to the high financial investment in procuring financial systems, it is not cost effective to change financial systems every 3 to 5 years. Also, the expiry of the SLA does not necessitate the procurement of a new financial system - unless the system that is being used is not complying with the required business processes and system specifications." From before-mentioned it can be derived that NT will not provide for any further communication to Local Government with regard to the before-mentioned release of audit results to assist municipalities with the outcome of their process in this regard. It is rather stated in the circular again that "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 should ensure that they budget sufficiently to become and remain mSCOA compliant."

National Treasury issued the following Circulars and guidance relating to mSCOA from December 2021 to March 2022:

i. *Municipal Budget Circular (No 112) for the 2022/23 MTREF - 04 December 2021;*
ii. *Municipal Budget Circular (No 115) for the 2022/23 MTREF - 04 March 2022:)*

The Draft and Final budgets were compiled according to the latest chart available on the financial system:

- mSCOA Segment Detail – (Final Version 6.6 – 6 Dec 2021) for implementation 2022/22
- mSCOA Segment Detail – (6.6.1. Patch to Version 6.6 – 4 Mar 2022) for implementation 2022/23

It was furthermore now advised in the Budget Circular for this draft budget cycle (No 112): "That the credibility of the mSCOA data strings remains a concern although we have observed a marked improvement in some areas. At the core of the problem is:

- The incorrect use of the mSCOA 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; 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 number of municipalities are still transacting on their legacy systems that are not the functionality of their financial systems, while they are paying for maintenance and support for the mSCOA enabling system that was procured. This constitute fruitless and wasteful expenditure; 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 2022/23, 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.

Municipalities should refer to the guidance provided in the mSCOA circulars issued by the National Treasury to classify their transactions correctly."

Section 5.3 of the circular also addresses the Regulation of Minimum Business Processes and System Specifications as follows:

"One of the key objectives of the mSCOA reform is to ensure that municipalities are planning, 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.
All municipalities and municipal entities had to comply with the mSCOA Regulations by 1 July 2017. MFMA Circular No. 80 (Annexure B) provided guidance on the minimum business processes and system specifications for all categories of municipalities (A, B and C). Anumber of Regulations and best practices as per the MFMA Circulars have been introduced since the issuing of MFMA Circular No. 80 in 2016.
The National Treasury will expand and regulate the business processes and system specifications in 2022/23 to these new developments. If your municipality has not yet achieved the minimum required level of mSCOA implementation, then a detailed action plan (road map) must be developed to indicate how the municipality will fast track the implementation of mSCOA."

The Overstrand mSCOA Committee will at all times 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, this also in accordance with previous confirmations in this regard.

4. SAMRAS Usergroup Workshops & Meetings:

The service provider of the SAMRAS system (Solvem) arranged for 2 day-sessions Tuesday 7 June 2022 to Wednesday 8 June 2022 to assist them in testing the development of modules up to date, indicating that they are looking forward to getting the best out of the training and workshop sessions to improve their product and user experience.

The two days were followed by the quarterly Usergroup meeting on 9 June 2022.

The following status reported on for Quarter 3 thus still applies –

"The service provider is still in process of continuous development of the Web system modules, with ongoing efforts to migrate West Coast District Municipality, Stellenbosch Municipality, George Municipality, Breede Valley Municipality and Bitou Municipality among other, starting with the initial steps (organogram, commodity codes, contract management data), in preparing (municipalities at various stages currently) for the roll-out of primarily the SCM web module, as the new version to replace the current classic version of the system ultimately."

The municipality is awaiting feedback from the service provider with regard to the testing of the Organogram functionality, a prerequisite for any other modules to be implemented in the web.

Previous SOLVEM SAMRAS Usergroup workshop and Usergroup meeting took place as a hibrid virtual/physical sessions on 3 - 4 November 2021.

The service provider is still in process of continuous development of the Web system modules, with ongoing efforts to migrate West Coast District Municipality, Stellenbosch Municipality, George Municipality, Breede Valley Municipality and Bitou Municipality among other, starting with the initial steps (organogram, commodity codes, contract management data), in preparing (municipalities at various stages currently) for the roll-out of primarily the SCM web module, as the new version to replace the current classic version of the system ultimately. On request of Overstrand Municipality to view a demo of the Asset Register, the municipality was advised that the web version is not ready yet. This is regarded as one of the critical considerations of a desirable The next SAMRAS Usergroup workshop and Usergroup meetings scheduled for March 2022 were phost-phoned on request of the service provider, to April 2022.

The necessary evidence and confirmation required, confirming that the service provider is in a position to provide the required resources is currently considered by the Overstrand mSCOA / conversion committee. Before-mentioned, inclusive of an updated and detailed project plan for a viable migration process, with regard to the SCM module to the web-based platform identified by SAMRAS as a critical priority, and during 2021 listed for actioning in the third quarter of the 2021/2022 financial year. The municipality is however currently aware of one municipality where this module has been implemented and funtional, though not representing the complete supply chain management functionality and workflow areas representative of formal procurement processes. During the next quarter (Apr 2022 onwards) a site visit to a municipality, who will be able to demonstrate the functionality of the implementation in the production environment, is envisaged.

It is again confirmed that the administration will consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational- and/or monetary perspective in this regard. As stated in previous reporting, the status as at 31 December 2021 remains the same with regard to the absence of any clear direction from National Treasury in terms of the outcome of systems audits.

The mSCOA committee currently follows a process of monitoring progress with regard to before-mentioned development and implementation of web-based modules at sites as we become aware of information. Assurance of sucessfull implementation of web-based modules is regarded as a pre-requisite for embarking on implementation of these modules.

Matters regarded of impportance and impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, with the continuation of quarterly reports as part of the Budget Report, due to the process currently still not leading to a close-out report in the current financial period.

5. Previous quarter/historic status up to December 2021

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 feedback provided to municipalities a year ago (March 2021) 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 Overstrand mSCOA Committee awaited 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.

mSCOA Circulars

The inclusion of the following reference with regard to most recent mSCOA circulars in the past 2 years aims to provide Council with an overview of progress made by National Treasury in the roll-out of the mSCOA Regulation thus far -

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.

Municipal SCOA Circular No. 12 – 01 October 2021: Guidance on Value Added Tax (VAT)

The purpose of this circular is to provide guidance to municipalities on how to budget, transact and report for Value Added Tax (VAT) using the Municipal Standard Chart of Accounts (mSCOA) chart.

The following guidance is provided in Circulr 12:

- When municipalities prepare their MTREF budgets, it must be exclusive of VAT and therefore the regulated budget Tables A4 and A5 must be VAT exclusive.
- It should also be noted that the accounts for Input and Output Tax on the mSCOA chart is named Input and Output VAT and irrecoverable debt is referred to as bad debt. Therefore, where reference is made to the VAT accounts in the chart in the examples used to explain the VAT transactions, Input and Output VAT and bad debt is used as per the mSCOA chart.
- These discrepancies in the terminology will be corrected in version 6.6 of the chart.

ANNEXURE J

DMP 2023-2024

DEMAND MANAGEMENT PLAN 2023/2024

									Planned / Estimated dates							
DMP REF #	Directorate [R]	Project Name / Tender Description	Existing /Current Contract Number	Expiry Date of current contract	New Tender Number	Contract Owner	Estimated Total Project Cost / Income	Proposed Procurement Process to follow	Submission of specifications	BSC	Advert	Closing Date	BEC	BAC	Commencement of contract	New Contract expiry date
SECTION A: REPEATABLE / MULTI-YEAR CONTRACTS																
A1	MANAGEMENT SERVICES	PROVISION OF MULTI-FUNCTIONAL OFFICE MACHINES	SC2211/2021	2024/06/30	TBC	VAN ASPEREN J	R 2 500 000.00	SECTION 116 (3) / TRANSVERSAL	2023/10/02	2023/10/19	2023/10/25	2024/11/24	2024/01/18	2024/02/02	2024/07/01	2027/06/30
A2	MANAGEMENT SERVICES	LEASE AGREEMENT FOR THE HOWSTAN / ONRUS RADIO MAST SITE FOR HOSTING 4 X ANTENNAE WITH RFG ELECTRONICS CC	SCD3271/2020	2024/06/30	TBC	JOHNSON C	R 260 000.00	DEVIATION	2023/04/01	N/A	N/A	N/A	N/A	N/A	2023/07/01	2026/06/30
A3	MANAGEMENT SERVICES	PROVISION OF WIDE FORMAT PLOTTER PRINTERS	SCD3349/2021	2024/06/30	TBC	VAN ASPEREN J	R 600 000.00	DEVIATION / TRANSVERSAL	2023/10/02	2023/10/19	2023/10/25	2024/11/24	2024/01/18	2024/02/02	2024/07/01	2027/06/30
A4	FINANCE	PROVISION OF BANKING SERVICES	SC1933/2019	2024/06/30	TBC	KING B	R 9 000 000.00	TENDER	2023/09/29	2023/10/04	2023/10/20	2024/01/12	2024/02/22	2024/03/01	2024/07/01	2029/06/30
A5	FINANCE	UNDERWRITING AND MANAGEMENT OF THE SHORT-TERM INSURANCE PORTFOLIO OF THE OVERSTRAND MUNICIPALITY	SC2188/2021	2024/06/30	TBC	VORSTER H	R 24 735 000.00	TENDER	2023/10/27	2023/11/15	2023/12/01	2024/01/05	2024/02/29	2024/03/15	2024/07/01	2027/06/30
A6	FINANCE	PROVISION OF WATER AND ELECTRICITY METER READING SERVICES	SC2145/2020	2024/06/30	TBC	HOONEBERG E	R 7 113 800.00	TENDER	2023/10/20	2023/11/08	2023/11/17	2023/12/01	2024/01/26	2024/02/16	2024/07/01	2027/06/30
A7	FINANCE	PROVISION OF CASH IN TRANSIT SERVICES	SC2158/2020	2024/06/30	TBC	HOONEBERG E	R 1 300 000.00	TENDER	2023/10/20	2023/11/15	2023/11/24	2023/11/30	2024/02/08	2024/02/23	2024/07/01	2027/06/30
A8	FINANCE	PROVISION OF METER READING SOFTWARE FOR MOBILE DEVICES	SC2152/2020	2024/06/30	TBC	HOONEBERG E	R 500 000.00	TENDER	2023/10/20	2023/11/08	2023/11/17	2023/12/01	2024/01/26	2024/02/16	2024/07/01	2027/06/30
A9	FINANCE	SUPPLY & DELIVERY OF TISSUE PAPER PRODUCTS, CLEANING MATERIALS, DISINFECTANTS AND SANITIZERS	SC2176/2021	2024/06/30	TBC	ROETS C	R 11 326 310.99	TENDER	2023/08/31	2023/09/14	2023/09/29	2023/10/27	2024/01/25	2024/02/09	2024/07/01	2027/06/30
A10	FINANCE	PROVISION OF ON-LINE ELECTRONIC SEARCHES AND VERIFICATION OF INFORMATION	SCD3317/2021	2024/06/30	TBC	HOONEBERG E	R 3 200 000.00	TENDER	2023/10/20	2023/11/15	2023/11/24	2023/11/30	2024/02/08	2024/02/23	2024/07/01	2027/06/30
A11	FINANCE	SUPPLY AND DELIVERY OF OVERALL. PROTECTIVE CLOTHING, PERSONAL PROTECTIVE EQUIPMENT (PPE) AND UNIFORMS	SC2187/2021	2024/06/30	TBC	ROETS C	R 8 863 391.00	TENDER	2023/09/30	2023/10/12	2023/10/27	2023/12/01	2024/02/29	2024/03/15	2024/07/01	2027/06/30
A12	FINANCE	SUPPLY AND DELIVERY OF WHEELIE BINS, HARDWARE, LUBRICANTS AND PAINT PRODUCTS	SC2175/2021	2024/06/30	TBC	ROETS C	R 5 880 597.86	TENDER	2023/10/31	2023/11/16	2024/01/19	2024/02/23	2024/04/23	2024/05/08	2024/07/01	2027/06/30
A13	FINANCE	SUPPLY AND DELIVERY OF PLASTIC TOILET DOORS	SC2204/2021	2024/06/30	TBC	ROETS C	R 283 331.25	TENDER	2023/11/30	2023/12/14	2024/01/19	2024/02/23	2024/04/23	2024/05/08	2024/07/01	2027/06/30
A14	FINANCE	CASEWARE LICENCE RENEWAL	SCD3414/2022	2023/07/31	TBC	KING B	R 94 000.00	DEVIATION	2023/07/01					2023/07/14	2023/08/01	2024/07/31
A15	PROTECTION SERVICES	INTERGRATED CLOUD AIDED DISPATCH SOLUTION	SC2156/2020	2024/06/30	TBC	SMITH L	R 124 896.00	TENDER	2023/09/01	2023/09/28	2023/10/11	2023/10/25	2023/11/09	2023/12/01	2024/07/01	2027/06/30
A16	PROTECTION SERVICES	SUPPLY AND DELIVERY OF NON-PERISHABLE AND PERISHABLE GOODS AND DISASTER MANAGEMENT ITEMS	SC2195/2021	2024/06/30	TBC	SMITH L	R 1 680 000.00	TENDER	2023/09/01	2023/09/28	2023/10/11	2023/10/25	2023/11/09	2023/12/01	2024/07/01	2027/06/30
A17	PROTECTION SERVICES	APPOINTMENT OF A SERVICE PROVIDER FOR THE INSTALLATION IMPLEMENTATION, OPERATION, SUPPORT AND MAINTENANCE OF AN ADVANCE TRAFFIC CONTRAVENTION MANAGEMENT SYSTEM	SC2183/2021	2024/06/30	TBC	FRASER R	R 3 600 000.00	TENDER	2023/10/11	2023/10/18	2023/11/01	2023/12/08	2024/02/08	2024/02/16	2024/07/01	2027/06/30
A18	PROTECTION SERVICES	CLEARING OF MUNICIPAL AND PRIVATE ERVEN IN THE OVERSTRAND MUNICIPAL AREA	SC2178/2021	2024/06/30	TBC	SMITH L	R 2 728 167.00	TENDER	2023/09/01	2023/09/28	2023/10/11	2023/10/25	2023/12/01	2023/12/08	2024/07/01	2027/06/30
A19	PROTECTION SERVICES	PROVISION OF SECURTIY GUARDING SERVICES ON AN AS AND WHEN REQUIRED BASIS	SC2218/2021	2024/06/30	TBC	SMITH L	R 11 230 686.00	TENDER	2023/09/01	2023/09/28	2023/10/11	2023/10/25	2023/11/09	2023/12/01	2024/07/01	2027/06/30
A20	PROTECTION SERVICES	SERVICE AND REPAIR OF SPECIALISED EQUIPMENT – JAWS OF LIFE	SCD3372/2021	2024/06/30	TBC	SMITH L	R 600 000.00	TENDER	2023/09/01	2023/09/28	2023/10/11	2023/10/25	2023/11/09	2023/12/01	2024/07/01	2027/06/30
A21	PROTECTION SERVICES	SERVICE AND REPAIR OF BAY DOORS AT FIRE STATIONS ACROSS OVERSTRAND JURISDICTION	N/A	N/A	TBC	SMITH L	R 100 000.00	TENDER	2023/09/01	2023/09/28	2023/10/11	2023/10/25	2023/11/09	2023/12/01	2024/07/01	2027/06/30
A22	PROTECTION SERVICES	SUPPLY AND DELIVERY OF UNIFORM AND HUMAN PROTECTIVE CLOTHING	SC2055/2019	2024/06/30	TBC	SMITH L	R 2 172 363.00	TENDER	2023/09/01	2023/09/28	2023/10/11	2023/10/25	2023/11/09	2023/12/01	2024/07/01	2027/06/30
A23	INFRASTRUCTURE AND PLANNING	OPERATION OF NEW MATERIALS RECOVERY FACILITY (MRF), HERMANUS	SC2182A/2021	2024/10/31	TBC	MITCHELL C	R 10 437 000.00	TENDER	2024/05/06	2024/05/15	2024/05/31	2024/07/05	2024/08/22	2024/09/06	2024/11/01	2027/06/30
A24	INFRASTRUCTURE AND PLANNING	APPOINTMENT OF ARCHITECTS, ARCHITECTURAL TECHNOLOGISTS, STRUCTURAL ENGINEERS AND QUANTITY SURVEYORS	SC2205/2021	2024/06/30	TBC	COETZEE L	R 6 000 000.00	TENDER	2024/01/01	2024/01/01	2024/02/01	2024/03/01	2024/04/01	2024/05/01	2024/07/01	2027/06/30
A25	INFRASTRUCTURE AND PLANNING	TRANSPORT OF CONTAINERISED MUNICIPAL SOLID WASTE AND CHIPPING OF GARDEN WASTE	SC2244/2021	2024/06/30	TBC	MITCHELL C	R 53 547 952.00	TENDER	2024/01/08	2024/01/17	2024/02/02	2024/03/08	2024/05/02	2024/05/10	2024/07/01	2027/06/30
A26	COMMUNITY SERVICES	MANAGEMENT OF GANSBAAI CARAVAN PARK	SC2202/2021	2024/06/30	TBC	SOLOMONS J	TBC	TENDER	2024/02/15	2024/02/22	2024/03/01	2024/03/18	01/07/2024	30/06/2025	2024/07/01	2025/06/30
A27	COMMUNITY SERVICES	PROVISION OF HYGIENE SERVICES AND PEST CONTROL AT OVERSTRAND MUNICIPALITY	SC2186/2021	2024/06/30	TBC	WYNGAARD A	R 1 000 000.00	TENDER	2024/01/12	2024/01/17	2024/01/24	2024/02/23	2024/03/14	2024/02/22	2024/07/01	2027/06/30
A28	COMMUNITY SERVICES	REPAIR AND MAINTENANCE OF DIESEL BOILER SYSTEMS AT ONRUS CARAVAN PARK	SC2219/2021	2024/06/30	TBC	WYNGAARD A	R 500 000.00	TENDER	2024/01/12	2024/01/17	2024/01/24	2024/02/23	2024/03/14	2024/02/22	2024/07/01	2027/06/30
A29	COMMUNITY SERVICES	SUPPLY, INSTALLATION, MAINTENANCE AND SERVICING OF AIR CONDITIONERS TO MUNICIPAL OFFICES BUILDINGS	SC2169/2020	2024/06/30	TBC	MARX T	R 300 000.00	TENDER	2024/01/12	2024/01/17	2024/01/24	2024/02/23	2024/03/14	2024/02/22	2024/07/01	2027/06/30
A30	COMMUNITY SERVICES	HIRING OF SEWERAGE VACUUM TANKERS	SC2217/2021	2024/06/30	TBC	STEENBERG T	R 12 000 000.00	TENDER	2024/02/15	2024/02/22	2024/02/28	2024/03/28	2024/04/29	2024/05/17	2024/07/01	2029/06/30
A31	COMMUNITY SERVICES	SUPPLY, DELIVERY AND APPLICATION OF FERTILIZER TO SPORTS FIELDS IN THE OVERSTRAND	SC2209/2021	2024/06/30	TBC	MARX T	R 4 000 000.00	TENDER	2023/09/15	2023/09/28	2023/10/12	2023/11/09	2023/11/23	2023/11/30	2024/07/01	2027/06/30
A32	COMMUNITY SERVICES	SUPPLY AND ERECTING OF FENCES AND REPAIRS ON AN "AS AND WHEN REQUIRED" BASIS IN THE OVERSTRAND AREA	SC2199/2021	2024/06/30	TBC	MARX T	R 5 000 000.00	TENDER	2024/01/12	2024/01/17	2024/01/24	2024/02/23	2024/03/14	2024/02/22	2024/07/01	2027/06/30
A33	COMMUNITY SERVICES	PROVISION OF SMALL WORKS AND MAINTENANCE AS AND WHEN NEEDED	SC2256/2020	2024/06/30	TBC	STEENBERG T	R 45 000 000.00	TENDER	2024/02/15	2024/02/22	2024/02/28	2024/03/28	2024/04/29	2024/05/17	2024/07/01	2029/06/30
A34	COMMUNITY SERVICES	CHEMICAL CONTROL OF WEEDS ON SPORT TURF & PUBLIC OPEN SPACES IN THE OVERSTRAND	SC2196/2021	2024/06/30	TBC	MARX T	R 1 600 000.00	TENDER	2023/11/01	2024/11/15	2024/11/29	2024/01/30	2024/02/22	2024/02/15	2024/07/01	2027/06/30
A35	COMMUNITY SERVICES	REFURBISHMENT, MAINTENANCE AND SERVICING OF HAWSTON POOL AND/OR PUMPS	SC2258/2022	2024/06/30	TBC	PLAATJIES B	R 400 000.00	TENDER	2024/01/12	2024/01/17	2024/01/24	2024/02/23	2024/03/14	2024/02/22	2024/07/01	2027/06/30

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									Planned / Estimated dates							
DMP REF #	Directorate [R]	Project Name / Tender Description	Existing /Current Contract Number	Expiry Date of current contract	New Tender Number	Contract Owner	Estimated Total Project Cost / Income	Proposed Procurement Process to follow	Submission of specifications	BSC	Advert	Closing Date	BEC	BAC	Commencement of contract	New Contract expiry date
SECTION B: CAPITAL PROJECTS																
B1	INFRASTRUCTURE & PLANNING	REPLACEMENT OF OVERSTRAND WATER PIPES	SC 2319/2022	2024/06/30	TBC	BLIGNAUT H	R 11 000 000.00	TENDER	2023/08/11	2023/08/23	2023/09/08	2023/10/13	2023/12/07	2023/12/15	2024/01/15	2025/06/30
B2	INFRASTRUCTURE & PLANNING	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	N/A	N/A	TBC	BLIGNAUT H	R 26 100 000.00	TENDER	2024/04/19	2024/05/01	2024/05/17	2024/06/21	2024/08/29	2024/09/06	2024/09/30	2026/06/30
B3	INFRASTRUCTURE & PLANNING	UPGRADE HERMANUS WELL FIELDS PHASE 2	N/A	N/A	TBC	BLIGNAUT H	R 4 000 000.00	TENDER	2023/09/08	2023/09/20	2023/10/06	2023/11/10	2024/01/18	2024/01/26	2024/02/21	2025/06/30
B4	INFRASTRUCTURE & PLANNING	PEARLY BEACH WATER TOWER REFURBISH AND WTW PROCESS UPGRADE	N/A	N/A	TBC	BLIGNAUT H	R 3 750 000.00	TENDER	2023/08/11	2023/08/23	2023/09/08	2023/10/13	2023/12/07	2023/12/15	2024/01/15	2024/06/30
B5	INFRASTRUCTURE & PLANNING	NEW DISINFECTION SYSTEM AT PREEKSTOEL WTW AND WASTEWATER TREATMENT	N/A	N/A	TBC	BLIGNAUT H	R 16 500 000.00	TENDER	2023/08/04	2023/08/16	2023/09/01	2023/10/06	2023/11/30	2023/12/08	2024/01/15	2025/06/30
B6	INFRASTRUCTURE & PLANNING	UPGRADING OF PUMPSTATIONS & RISING MAINS	SC 2171/2020	2023/06/30	TBC	BLIGNAUT H	R 6 800 000.00	TENDER	2023/09/08	2023/09/20	2023/10/06	2023/11/10	2024/01/18	2024/01/26	2024/02/21	2025/06/30
B7	INFRASTRUCTURE & PLANNING	KLEINMOND WWTW UPGRADE	SC2318/2022	2024/06/30	SC2318A/2022	BLIGNAUT H	R 3 554 350.00	CIRCULAR 62 EXTENSION	2023/07/28	N/A	N/A	N/A	2023/08/10	2023/08/18	2023/08/21	2024/06/30
B8	INFRASTRUCTURE & PLANNING	REPLACEMENT OF OVERSTRAND WATER PIPES	SC2319/2022	2024/06/30	SC2319A/2022	BLIGNAUT H	R 3 780 000.00	CIRCULAR 62 EXTENSION	2023/07/28	N/A	N/A	N/A	2023/08/10	2023/08/18	2023/08/21	2024/06/30
B9	INFRASTRUCTURE & PLANNING	TELEMETRY SYSTEM UPGRADE	N/A	N/A	TBC	BLIGNAUT H	R 1 000 000.00	DEVIATION	2023/10/13	N/A	N/A	N/A	N/A	N/A	2023/10/30	2024/06/30
B10	INFRASTRUCTURE & PLANNING	UPGRADE HAWSTON SPORT COMPLEX	N/A	N/A	TBC	HENDRIKS D	R 3 902 000.00	TENDER	2023/08/28	2023/09/11	2023/09/21	2023/10/27	2023/11/30	2023/12/08	2024/01/12	2024/06/30
B11	INFRASTRUCTURE & PLANNING	REHABILITATE ROADS BLOMPARK	N/A	N/A	TBC	HENDRIKS D	R 3 640 000.00	TENDER	2023/06/30	2023/07/10	2023/07/17	2023/08/18	2023/09/21	2023/09/29	2023/11/03	2024/06/30
B12	INFRASTRUCTURE & PLANNING	REHABILITATE ROADS STANFORD	N/A	N/A	TBC	HENDRIKS D	R 1 000 000.00	TENDER	2023/06/30	2023/07/10	2023/07/17	2023/08/18	2023/09/21	2023/09/29	2023/11/03	2024/06/30
B13	INFRASTRUCTURE & PLANNING	UPGRADE STORMWATER INFRASTRUCTURE- PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	N/A	N/A	TBC	HENDRIKS D	R 10 458 390.00	TENDER	2023/05/15	2023/05/29	2023/06/08	2023/07/14	2023/08/17	2023/08/25	2023/09/29	2024/06/30
B14	INFRASTRUCTURE & PLANNING	MASAKHANE HOUSING PROJECT BULK STORMWATER (PHASE 2)	N/A	N/A	TBC	HENDRIKS D	R 1 900 000.00	TENDER	2023/08/28	2023/09/11	2023/09/21	2023/10/27	2023/11/30	2023/12/08	2024/01/12	2024/06/30
B15	INFRASTRUCTURE & PLANNING	HAWSTON SPORT GROUNDS NETBALL/TENNIS COURTS SEATING	N/A	N/A	TBC	HENDRIKS D	R 98 000.00	FORMAL QUOTATION	2023/07/28	2023/08/10	2023/08/18	2023/08/25	2023/10/12	2023/10/20	2023/11/27	2024/01/31
B16	INFRASTRUCTURE & PLANNING	HAWSTON INDUSTRIAL BUSINESS HUB(F2/2)	N/A	N/A	TBC	HENDRIKS D	R 112 112.00	FORMAL QUOTATION	2023/08/28	2023/09/11	2023/09/21	2023/09/29	2023/11/16	2023/11/24	2024/01/12	2024/06/30
B17	INFRASTRUCTURE & PLANNING	VOELKLIP DROP OFF &MINI DROP OFF ELECTRIC FENCING	N/A	N/A	TBC	MITCHELL C	R 90 000.00	FORMAL QUOTATION	2023/07/25	2023/08/08	2023/08/16	2023/09/08	2023/10/05	2023/10/13	2023/11/14	2024/06/30
B18	INFRASTRUCTURE & PLANNING	UPGRADE CHIPPING AREA	N/A	N/A	TBC	MITCHELL C	R 400 000.00	TENDER	2023/08/21	2023/08/30	2023/09/15	2023/10/20	2023/12/07	2023/12/15	2024/01/22	2024/06/30
SECTION C: AD-HOC PROCJECTS FUNDED FROM OPERATIONAL BUDGET																
C1	COMMUNITY SERVICES	SUPPLY AND DELIVER OF OFFICE CHAIRS AND EQUIPMENT	N/A	N/A	TBC	MARX T	R 200 000.00	FORMAL QUOTATION	2023/07/14	2023/07/19	2023/07/26	2023/08/18	2023/09/07	2023/09/15	2023/10/02	2024/06/30
C2	COMMUNITY SERVICES	SUPPLY AND DELIVER POLYWOOD PRODUCTS	N/A	N/A	TBC	MARX T	R 200 000.00	FORMAL QUOTATION	2023/07/14	2023/07/19	2023/07/26	2023/08/18	2023/09/07	2023/09/15	2023/10/02	2024/06/30
C3	INFRASTRUCTURE & PLANNING	STANFORD CLOSED LANDFILL REHABILITATION	N/A	N/A	TBC	MITCHELL C	R 5 767 650.00	TENDER	2023/08/21	2023/08/30	2023/09/15	2023/10/20	2023/12/07	2023/12/15	2024/01/22	2024/06/30
C4	INFRASTRUCTURE & PLANNING	ENVIRONMENTAL PPE	N/A	N/A	TBC	DE VILLIERS L	R 300 000.00	TENDER	2023/05/05	2023/05/05	2023/05/24	2023/06/02	2023/07/13	2023/07/28	2023/08/21	2023/06/30
C5	MANAGEMENT SERVICES	FIRST AID, FIRE MARSHALL & HEALTH & SAFETY REPS TRAINING	N/A	N/A	N/A	D S ARRISON	R 180 000.00	FORMAL QUOTATION	2023/07/31	2022/08/16	2022/08/25	2022/09/22			2023/10/01	2026/06/30
C6	MANAGEMENT SERVICES	WEEDEATER & BRUSHCUTTER TRAINING	N/A	N/A	N/A	D S ARRISON	R 90 000.00	FORMAL QUOTATION	2023/07/31	2022/08/16	2022/08/25	2022/09/22			2023/10/01	2026/06/30
C7	MANAGEMENT SERVICES	COACHING & MENTORING TRAINING	N/A	N/A	N/A	D S ARRISON	R 170 000.00	FORMAL QUOTATION	2023/07/31	2022/08/16	2022/08/25	2022/09/22			2023/10/01	2024/06/30
C8	MANAGEMENT SERVICES	LEADERSHIP TRAINING	N/A	N/A	N/A	D S ARRISON	R 150 000.00	FORMAL QUOTATION	2023/07/31	2022/08/16	2022/08/25	2022/09/22			2023/10/01	2024/06/30
C9	MANAGEMENT SERVICES	HERBICIDE & PRUNING OF TREES TRAINING	N/A	N/A	N/A	D S ARRISON	R 80 000.00	FORMAL QUOTATION	2023/07/31	2022/08/16	2022/08/25	2022/09/22			2023/10/01	2026/06/30
C10	MANAGEMENT SERVICES	OHS ACT CONSTRUCTION & MACHINERY REGULATIONS TRAINING	N/A	N/A	N/A	D S ARRISON	R 195 000.00	FORMAL QUOTATION	2023/07/31	2022/08/16	2022/08/25	2022/09/22			2023/10/01	2024/06/30
C11	MANAGEMENT SERVICES	ORHVS REGULATIONS TRAINING	N/A	N/A	N/A	D S ARRISON	R 190 000.00	FORMAL QUOTATION	2023/07/31	2022/08/16	2022/08/25	2022/09/22			2023/10/01	2024/06/30
C12	MANAGEMENT SERVICES	ADVANCED DRIVING TRAINING	N/A	N/A	N/A	D S ARRISON	R 180 000.00	FORMAL QUOTATION	2023/07/31	2022/08/16	2022/08/25	2022/09/22			2023/10/01	2024/06/30
SECTION D: LAND SALES / LEASING																
D1	INFRASTRUCTURE & PLANNING	SALE OF ERF 6924 KLEINMOND (284M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/07/14	2023/02/08	2023/08/18	2023/09/22	2023/10/18	2023/10/27	N/A	N/A
D2	INFRASTRUCTURE & PLANNING	LEASE, MANAGEMENT AND MAINTENANCE (or SALE) OF ERF 9199 HERMANUS (SITUATED IN ZWELIHLE) FOR COMMUNITY PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/07/28	2023/08/08	2023/08/25	2023/09/29	2023/10/25	2023/11/03	N/A	N/A
D3	INFRASTRUCTURE & PLANNING	SALE OF ERF 6214 HERMANUS (361M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2024/02/08	2024/02/21	2024/03/08	2024/04/12	2024/05/08	2024/05/17	N/A	N/A
D4	INFRASTRUCTURE & PLANNING	SALE OF ERF 484 GANSBAAI (694M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/07/14	2023/08/02	2023/08/18	2023/09/22	2023/10/18	2023/10/27	N/A	N/A
D5	INFRASTRUCTURE & PLANNING	SALE OF ERF 7082 HERMANUS (312M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/07/14	2023/08/02	2023/08/18	2023/09/22	2023/10/18	2023/10/27	N/A	N/A
D6	INFRASTRUCTURE & PLANNING	SALE OF FOUR PORTIONS OF ERF 1 HAWSTON FOR BUSINESS PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/09/08	2023/09/20	2023/10/06	2023/11/10	2023/11/22	2023/12/01	N/A	N/A

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									Planned / Estimated dates							
DMP REF #	Directorate [R]	Project Name / Tender Description	Existing /Current Contract Number	Expiry Date of current contract	New Tender Number	Contract Owner	Estimated Total Project Cost / Income	Proposed Procurement Process to follow	Submission of specifications	BSC	Advert	Closing Date	BEC	BAC	Commencement of contract	New Contract expiry date
D7	INFRASTRUCTURE & PLANNING	LEASE, DEVELOPMENT, MANAGEMENT AND MAINTENANCE OF THREE PORTIONS OF ERF 407 HAWSTON FOR COMMUNITY PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/09/08	2023/09/20	2023/10/06	2023/11/10	2023/11/22	2023/12/01	N/A	N/A
D8	INFRASTRUCTURE & PLANNING	SALE OF UNREGISTERED ERF 3231 HAWSTON (2,812M² IN EXTENT) FOR BUSINESS PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/09/08	2023/09/20	2023/10/06	2023/11/10	2023/11/22	2023/12/01	N/A	N/A
D9	INFRASTRUCTURE & PLANNING	SALE OF ERF 6559 KLEINMOND (575M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/07/14	2023/08/02	2023/08/18	2023/09/22	2023/10/18	2023/10/27	N/A	N/A
D10	INFRASTRUCTURE & PLANNING	SALE OF ERF 3274 KLEINMOND (595M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/09/29	2023/10/11	2023/10/27	2023/12/01	2024/01/04	2024/01/12	N/A	N/A
D11	INFRASTRUCTURE & PLANNING	SALE OF ERF 3300 KLEINMOND (595M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/09/29	2023/10/11	2023/10/27	2023/12/01	2024/01/04	2024/01/12	N/A	N/A
D12	INFRASTRUCTURE & PLANNING	LEASE/SALE OF TWO PORTIONS OF ERF 3374 GANSBAAI (MASAKHANE) FOR CHURCH PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/08/04	2023/08/16	2023/09/01	2023/08/12	2024/01/04	2024/01/12	N/A	N/A
D13	INFRASTRUCTURE & PLANNING	LEASE OF VARIOUS PORTIONS OF MUNICIPAL PROPERTIES FOR THE ERECTION OF TELECOMMUNICATION MASTS	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/11/17	2023/11/29	2024/01/05	2024/02/09	2024/02/28	2024/03/08	N/A	N/A
D14	INFRASTRUCTURE & PLANNING	SALE OF ERF 2788 HERMANUS (496M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/11/17	2023/11/29	2024/01/05	2024/02/09	2024/02/28	2024/03/08	N/A	N/A
D15	INFRASTRUCTURE & PLANNING	SALE OF REMAINDER ERF 4324 KLEINMOND FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/08/04	2023/08/16	2023/09/01	2023/12/08	2024/01/04	2024/01/12	N/A	N/A
D16	INFRASTRUCTURE & PLANNING	SALE OF ERF 751 HAWSTON (310M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/08/04	2023/08/16	2023/09/01	2023/12/08	2024/01/04	2024/01/12	N/A	N/A
D17	INFRASTRUCTURE & PLANNING	SALE OF ERF 1851 GANSBAAI (4000M² IN EXTENT) FOR BUSINESS/INDUSTRIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/08/25	2023/09/05	2023/09/15	2023/10/20	2023/11/07	2023/11/17	N/A	N/A
D18	INFRASTRUCTURE & PLANNING	SALE OF REMAINDER ERF226 PRINGLEBAY (±1300M² IN EXTENT) FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/11/17	2023/11/29	2024/01/05	2024/02/09	2024/02/28	2024/03/08	N/A	N/A
D19	INFRASTRUCTURE & PLANNING	LEASE OF A PORTION OF ERF 210 GANSBAAI (±7500M² IN EXTENT) FOR NURSERY / SMALL BUSINESS PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/08/25	2023/09/05	2023/09/15	2023/10/20	2023/11/07	2023/11/17	N/A	N/A
D20	INFRASTRUCTURE & PLANNING	LEASE AND MAINTENANCE OF A PORTION OF ERF 462 FRANSKRAALSTRAND (FRANSRKAAL MUSEUM) FOR SMALL BUSINESS PURPOSES	N/A	N/A	TBC	LE ROUX A	Income Tender	TENDER	2023/08/25	2023/09/05	2023/09/15	2023/10/20	2023/11/07	2023/11/17	N/A	N/A

ANNEXURE K

ESKOM BULK ELECTRICITY INVOICES

Eskom

ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PRIVATE BAG X3
KLEINMOND
7195

KM FEB. '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

Eskom
TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	8805321340
SECURITY HELD	0.01
BILLING DATE	2023-03-02
TAX INVOICE NO	880063738098
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-01
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 334110
BANK ACC NO: 340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	252.40
ADMINISTRATION CHARGE		R	3,801.84
TRANSMISSION NETWORK CAPACITY		R	86,940.00
DIST. NETWORK CAPACITY CHARGE		R	169,260.00
NETWORK DEMAND CHARGE		R	308,961.60
ANCILLARY SERVICE (ALL)		R	9,058.41
ENERGY CHARGE (STD)	614,248.00	R	663,879.24
ENERGY CHARGE (PEAK)	247,143.00	R	388,088.65
ENERGY CHARGE (OFF)	648,345.00	R	444,375.66
ELECTRIFICATION AND RURAL SUBS (ALL)		R	177,091.92
SERVICE CHARGE		R	8,434.44
TOTAL CHARGES FOR BILLING PERIOD		R	2,260,144.16

ACCOUNT SUMMARY FOR FEBRUARY 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-03-04)	R	2,898,799.83
PAYMENT(S) RECEIVED	ACB Payment - 2023-02-28	R	-2,898,799.83
TOTAL CHARGES FOR BILLING PERIOD		R	2,260,144.16
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	339,021.63

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 2,599,165.79
0.00	0.00	0.00	0.00	2,599,165.79		

ACCOUNT NO / REFERENCE NO
8805321340

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0282714100

Post Office 0934 8805321340

11341 8805321340 >>>>>> 9207 2880 5321 3403

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TOTAL AMOUNT DUE
2,599,165.75

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-04-01

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

PAGE RUN NO	EE 362
BILL GROUP	
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WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
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WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PRIVATE BAG X3
KLEINMOND
7195

YOUR ACCOUNT NO	8805321340
BILLING DATE	2023-03-02
TAX INVOICE NO	880063738098
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-01
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	7,000.00
UTILISED CAPACITY	7,000.00

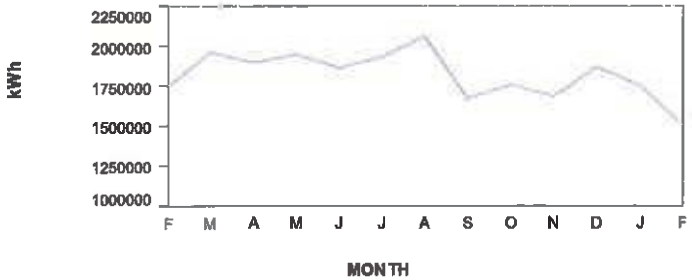
CONSUMPTION DETAILS (2023-02-01 - 2023-02-28)

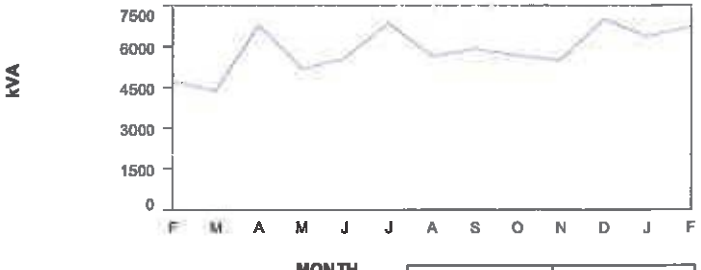
ENERGY CONSUMPTION OFF PEAK kWH	648,345.00
ENERGY CONSUMPTION STD kWh	614,247.50
ENERGY CONSUMPTION PEAK kWh	247,142.50
ENERGY CONSUMPTION ALL kWh	1,509,735.00
DEMAND CONSUMPTION - OFF PEAK	5,550.00
DEMAND CONSUMPTION - STD	6,740.00
DEMAND CONSUMPTION - PEAK	5,450.00
DEMAND READING - KW/KVA	6,740.0
LOAD FACTOR	33.0

PREMISE ID NUMBER 8805321426 TARIFF NAME: Megaflex

KLEINMOND MAIN SUPPLY 1/92 REMOTE

Administration Charge @ R135.78 per day for 28 days	R	3,801.84
TX Network Capacity Charge 7,000 kVa @ R12.42 : = R12.42/kVA	R	86,940.00
Network Capacity Charge 7,000 kVA @ R24.18 : = R24.18/kVA	R	169,260.00
Network Demand Charge 6,740 kVA @ R45.84 = R45.84 /kVA	R	308,961.60
Ancillary Service Charge 1,509,735 kWh @ R0.006 /kWh	R	9,058.41
Low Season Standard Energy Charge 614,248 kWh @ R1.0808 /kWh	R	663,879.24
Low Season Peak Energy Charge 247,143 kWh @ R1.5703 /kWh	R	388,088.65
Low Season Off Peak Energy Charge 648,345 kWh @ R0.6854 /kWh	R	444,375.66
Electrification and Rural Subsidy 1,509,735 kWh @ R0.1173 /kWh	R	177,091.92
Residual Connection Charge @ R252.40	R	252.40
SERVICE CHARGE	R	8,434.44
TOTAL CHARGES	R	2,260,144.16





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 26
GANSBAAI
7220

SF FEB '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

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WEB: WWW.ESKOM.CO.ZA

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TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	8968844003
SECURITY HELD	1215000.01
BILLING DATE	2023-03-03
TAX INVOICE NO	896321410397
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-03
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	7,438.00
ADMINISTRATION CHARGE		R	3,801.84
TRANSMISSION NETWORK CAPACITY		R	37,260.00
DIST. NETWORK CAPACITY CHARGE		R	72,540.00
NETWORK DEMAND CHARGE		R	74,983.70
ANCILLARY SERVICE (ALL)		R	2,909.84
ENERGY CHARGE (STD)	194,748.00	R	210,483.64
ENERGY CHARGE (PEAK)	84,639.00	R	132,908.62
ENERGY CHARGE (OFF)	205,587.00	R	140,909.33
ELECTRIFICATION AND RURAL SUBS (ALL)		R	56,887.45
SERVICE CHARGE		R	8,434.44
TOTAL CHARGES FOR BILLING PERIOD		R	748,556.86

ACCOUNT SUMMARY FOR FEBRUARY 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-03-06)	R	912,371.72
PAYMENT(S) RECEIVED	ACB Payment - 2023-02-28	R	-912,371.72
TOTAL CHARGES FOR BILLING PERIOD		R	748,556.86
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	112,283.53

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 860,840.39
0.00	0.00	0.00	0.00	860,840.39		

ACCOUNT NO / REFERENCE NO
8968844003

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283132962

Post Office 0934 8968844003

11341 8968844003

>>>> 9207 2896 8844 0031

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EasyPay

TOTAL AMOUNT DUE
860,840.35

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-04-03

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
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E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 26
GANSBAAI
7220

YOUR ACCOUNT NO	8968844003
BILLING DATE	2023-03-03
TAX INVOICE NO	896321410397
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-03
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	3,000.00
UTILISED CAPACITY	3,000.00

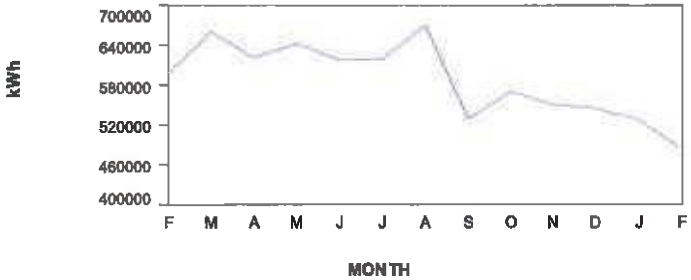
CONSUMPTION DETAILS (2023-02-01 - 2023-02-28)

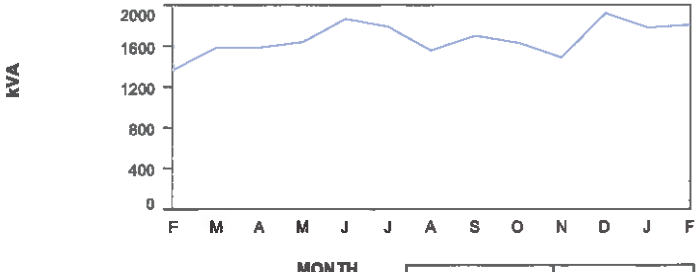
ENERGY CONSUMPTION OFF PEAK kWH	205,586.63
ENERGY CONSUMPTION STD kWh	194,748.48
ENERGY CONSUMPTION PEAK kWh	84,638.80
ENERGY CONSUMPTION ALL kWh	484,973.91
DEMAND CONSUMPTION - OFF PEAK	1,812.48
DEMAND CONSUMPTION - STD	1,635.76
DEMAND CONSUMPTION - PEAK	1,525.93
DEMAND READING - KW/KVA	1,812.48
REACTIVE ENERGY - OFF PEAK	93,619.16
REACTIVE ENERGY - STD	74,684.68
REACTIVE ENERGY - PEAK	30,476.36
LOAD FACTOR	41.00

PREMISE ID NUMBER 8968844173 TARIFF NAME: Megaflex

STANFORD MAIN SUPPLY,1/3239,I

Administration Charge @ R135.78 per day for 28 days	R	3,801.84
TX Network Capacity Charge 3,000 kVa @ R12.42 : = R12.42/kVA	R	37,260.00
Network Capacity Charge 3,000 kVA @ R24.18 : = R24.18/kVA	R	72,540.00
Network Demand Charge 1,635.77 kVA @ R45.84 = R45.84 /kVA	R	74,983.70
Ancillary Service Charge 484,974 kWh @ R0.006 /kWh	R	2,909.84
Low Season Standard Energy Charge 194,748 kWh @ R1.0808 /kWh	R	210,483.64
Low Season Peak Energy Charge 84,639 kWh @ R1.5703 /kWh	R	132,908.62
Low Season Off Peak Energy Charge 205,587 kWh @ R0.6854 /kWh	R	140,909.33
Electrification and Rural Subsidy 484,974 kWh @ R0.1173 /kWh	R	56,887.45
Standard Connection Charge @ R7,438.00	R	7,438.00
SERVICE CHARGE	R	8,434.44
TOTAL CHARGES	R	748,556.86





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNCIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 26
GANSBAAI
7220

GB FEB. '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
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WEB: WWW.ESKOM.CO.ZA

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TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	6270348035
SECURITY HELD	1215000.01
BILLING DATE	2023-03-02
TAX INVOICE NO	627857558161
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-01
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 334110
BANK ACC NO: 340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

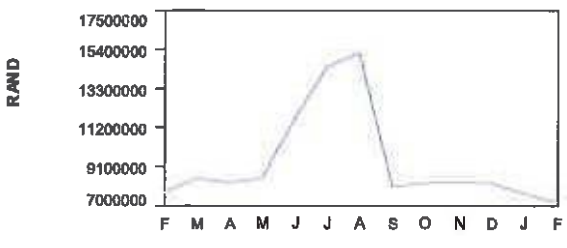
ACCOUNT TRANSACTION SUMMARY

NON REBATABLE MONTHLY RENTAL		R	1,153.00
ADMINISTRATION CHARGE		R	3,801.84
TRANSMISSION NETWORK CAPACITY		R	173,880.00
DIST. NETWORK CAPACITY CHARGE		R	338,520.00
NETWORK DEMAND CHARGE		R	595,129.26
ANCILLARY SERVICE (ALL)		R	27,857.48
ENERGY CHARGE (STD)	1,761,211.00	R	1,903,516.85
ENERGY CHARGE (PEAK)	784,044.00	R	1,231,184.29
ENERGY CHARGE (OFF)	2,097,659.00	R	1,437,735.48
ELECTRIFICATION AND RURAL SUBS (ALL)		R	544,613.81
SERVICE CHARGE		R	8,434.44
TOTAL CHARGES FOR BILLING PERIOD		R	6,265,826.45

ACCOUNT SUMMARY FOR FEBRUARY 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-03-03)	R	7,689,148.98
PAYMENT(S) RECEIVED	Cash - 2023-02-28	R	-7,689,148.98
TOTAL CHARGES FOR BILLING PERIOD		R	6,265,826.45
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	939,873.97

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 7,205,700.42
0.00	0.00	0.00	0.00	7,205,700.42		



ACCOUNT NO / REFERENCE NO
6270348035

NAME
OVERSTRAND LOCAL MUNCIPALITY

FAX NUMBER
0283840241

Post Office 0934 6270348035

11341 6270348035 >>>> 9207 2627 0348 0357

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EasyPay

TOTAL AMOUNT DUE
7,205,700.40

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-04-01

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
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OVERSTRAND LOCAL MUNCIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 26
GANSBAAI
7220

YOUR ACCOUNT NO	6270348035
BILLING DATE	2023-03-02
TAX INVOICE NO	627857558161
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-01
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	14,000.00
UTILISED CAPACITY	14,000.00

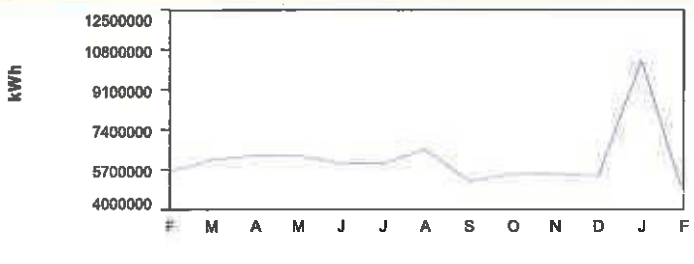
CONSUMPTION DETAILS (2023-02-01 - 2023-02-28)

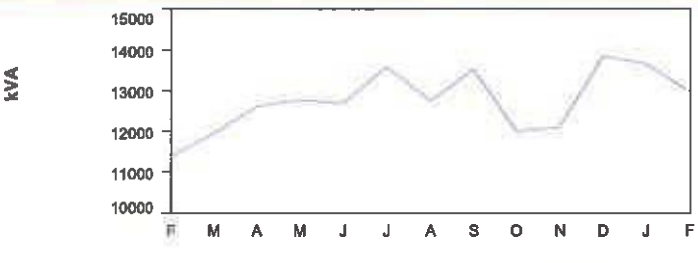
ENERGY CONSUMPTION OFF PEAK kWH	2,097,659.12
ENERGY CONSUMPTION STD kWh	1,761,211.14
ENERGY CONSUMPTION PEAK kWh	784,043.64
ENERGY CONSUMPTION ALL kWh	4,642,913.90
DEMAND CONSUMPTION - OFF PEAK	12,991.19
DEMAND CONSUMPTION - STD	12,982.75
DEMAND CONSUMPTION - PEAK	12,131.45
DEMAND READING - KW/KVA	12,991.1
REACTIVE ENERGY - OFF PEAK	580,266.1
REACTIVE ENERGY - STD	464,782.78
REACTIVE ENERGY - PEAK	196,094.25
LOAD FACTOR	53.00

PREMISE ID NUMBER 6270348907 TARIFF NAME: Megaflex

GANSBAAI MAIN SUPPLY 1/3218,I

Administration Charge @ R135.78 per day for 28 days	R	3,801.84
TX Network Capacity Charge 14,000 kVa @ R12.42 : = R12.42/kVA	R	173,880.00
Network Capacity Charge 14,000 kVA @ R24.18 : = R24.18/kVA	R	338,520.00
Network Demand Charge 12,982.75 kVA @ R45.84 = R45.84 /kVA	R	595,129.26
Ancillary Service Charge 4,642,914 kWh @ R0.006 /kWh	R	27,857.48
Low Season Standard Energy Charge 1,761,211 kWh @ R1.0808 /kWh	R	1,903,516.85
Low Season Peak Energy Charge 784,044 kWh @ R1.5703 /kWh	R	1,231,184.29
Low Season Off Peak Energy Charge 2,097,659 kWh @ R0.6854 /kWh	R	1,437,735.48
Electrification and Rural Subsidy 4,642,914 kWh @ R0.1173 /kWh	R	544,613.81
Premium Connection Charge @ R1,153.00	R	1,153.00
SERVICE CHARGE	R	8,434.44
TOTAL CHARGES	R	6,265,826.4





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VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

HS FEB. '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

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SMS: 35328

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WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	6796230414
SECURITY HELD	1870000.01
BILLING DATE	2023-03-02
TAX INVOICE NO	679649409080
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-01
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

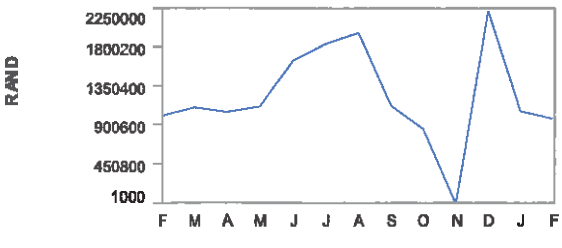
ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	6,220.38
ADMINISTRATION CHARGE		R	3,801.84
TRANSMISSION NETWORK CAPACITY		R	49,680.00
DIST. NETWORK CAPACITY CHARGE		R	96,720.00
NETWORK DEMAND CHARGE		R	102,973.60
ANCILLARY SERVICE (ALL)		R	3,273.40
ENERGY CHARGE (STD)	216,073.00	R	233,531.70
ENERGY CHARGE (PEAK)	88,082.00	R	138,315.16
ENERGY CHARGE (OFF)	241,411.00	R	165,463.10
ELECTRIFICATION AND RURAL SUBS (ALL)		R	63,994.89
SERVICE CHARGE		R	8,434.44
TOTAL CHARGES FOR BILLING PERIOD		R	**872,408.51**

ACCOUNT SUMMARY FOR FEBRUARY 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-03-04)	R	1,088,984.96
PAYMENT(S) RECEIVED	ACB Payment - 2023-02-28	R	-1,088,984.96
TOTAL CHARGES FOR BILLING PERIOD		R	872,408.51
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	130,861.27

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 1,003,269.78
0.00	0.00	0.00	0.00	1,003,269.78		



ACCOUNT NO / REFERENCE NO
6796230414

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283162632

Post Office 0934 6796230414

11341 6796230414

>>>>>> 9207 2679 6230 4149

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TOTAL AMOUNT DUE
1,003,269.75

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-04-01

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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BILL GROUP	
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Eskom

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	6796230414
BILLING DATE	2023-03-02
TAX INVOICE NO	679649409080
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-04-01
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	4,000.00
UTILISED CAPACITY	4,000.00

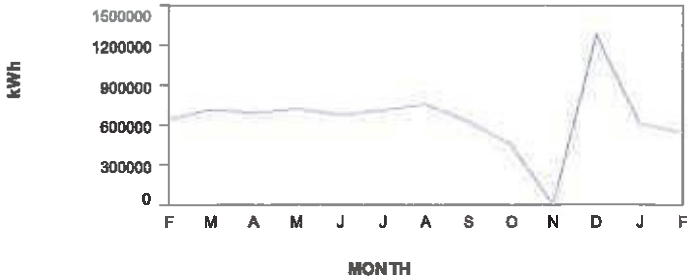
CONSUMPTION DETAILS (2023-02-01 - 2023-02-28)

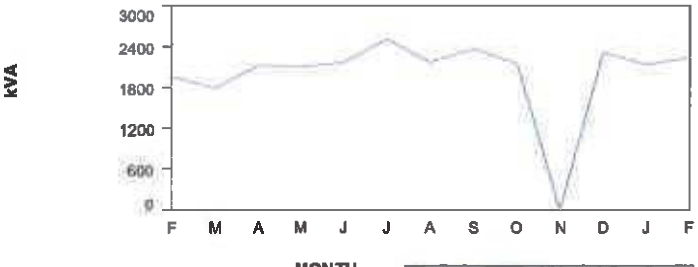
ENERGY CONSUMPTION OFF PEAK kWH	241,410.88
ENERGY CONSUMPTION STD kWh	216,072.98
ENERGY CONSUMPTION PEAK kWh	88,082.20
ENERGY CONSUMPTION ALL kWh	545,566.06
DEMAND CONSUMPTION - OFF PEAK	1,942.86
DEMAND CONSUMPTION - STD	1,923.22
DEMAND CONSUMPTION - PEAK	2,246.37
DEMAND READING - KW/KVA	2,246.3
REACTIVE ENERGY - OFF PEAK	95,777.2
REACTIVE ENERGY - STD	71,468.47
REACTIVE ENERGY - PEAK	27,026.21
LOAD FACTOR	36.00

PREMISE ID NUMBER 6796230441 **TARIFF NAME:** Megaflex

HAWSTON MAIN SUPPLY,1/3056/2,I

Administration Charge @ R135.78 per day for 28 days	R	3,801.84
TX Network Capacity Charge 4,000 kVa @ R12.42 : = R12.42/kVA	R	49,680.00
Network Capacity Charge 4,000 kVA @ R24.18 : = R24.18/kVA	R	96,720.00
Network Demand Charge 2,246.37 kVA @ R45.84 = R45.84 /kVA	R	102,973.60
Ancillary Service Charge 545,566 kWh @ R0.006 /kWh	R	3,273.40
Low Season Standard Energy Charge 216,073 kWh @ R1.0808 /kWh	R	233,531.70
Low Season Peak Energy Charge 88,082 kWh @ R1.5703 /kWh	R	138,315.16
Low Season Off Peak Energy Charge 241,411 kWh @ R0.6854 /kWh	R	165,463.10
Electrification and Rural Subsidy 545,566 kWh @ R0.1173 /kWh	R	63,994.89
Standard Connection Charge R2,476.29	R	2,476.29
Standard Connection Charge R3,744.09	R	3,744.09
SERVICE CHARGE	R	8,434.44
TOTAL CHARGES	R	872,408.5





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

HM FEB. '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	7917853150
SECURITY HELD	5915000.01
BILLING DATE	2023-03-01
TAX INVOICE NO	791264482938
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-03-31
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 334110
BANK ACC NO: 340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

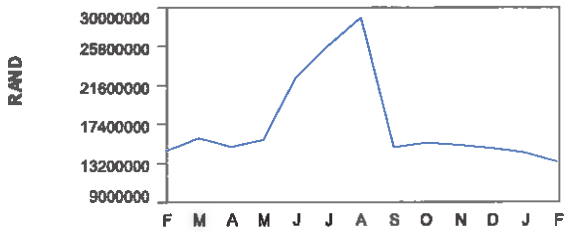
ACCOUNT TRANSACTION SUMMARY

NON REBATABLE MONTHLY RENTAL		R	2,967.00
ADMINISTRATION CHARGE		R	10,556.56
TRANSMISSION NETWORK CAPACITY		R	426,700.00
DIST. NETWORK CAPACITY CHARGE		R	535,700.00
NETWORK DEMAND CHARGE		R	882,075.10
ANCILLARY SERVICE (ALL)		R	48,622.91
ENERGY CHARGE (STD)	3,348,176.00	R	3,547,089.57
ENERGY CHARGE (PEAK)	1,515,941.00	R	2,333,112.98
ENERGY CHARGE (OFF)	3,692,723.00	R	2,479,579.67
ELECTRIFICATION AND RURAL SUBS (ALL)		R	1,003,717.33
URBAN LOW VOLTAGE SUBSIDY		R	423,600.00
SERVICE CHARGE		R	165,280.64
TOTAL CHARGES FOR BILLING PERIOD		R	11,859,001.76

ACCOUNT SUMMARY FOR FEBRUARY 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-03-03)	R	14,619,023.99
TOTAL CHARGES FOR BILLING PERIOD		R	11,859,001.76
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	1,778,850.27

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 28,256,876.02
0.00	0.00	0.00	14,619,023.99	13,637,852.03		



ACCOUNT NO / REFERENCE NO
7917853150

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283162632

Post Office 0934 7917853150

11341 7917853150

>>>> 9207 2791 7853 1506

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EasyPay

TOTAL AMOUNT DUE
28,256,876.00

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
14,619,023.99

DUE DATE
2023-03-31

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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BILL GROUP	
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WESTERN REGION
PO BOX 377 BELVILLE 7535

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OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	7917853150
BILLING DATE	2023-03-01
TAX INVOICE NO	791264482938
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-03-31
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	15,000.00
UTILISED CAPACITY	15,000.00

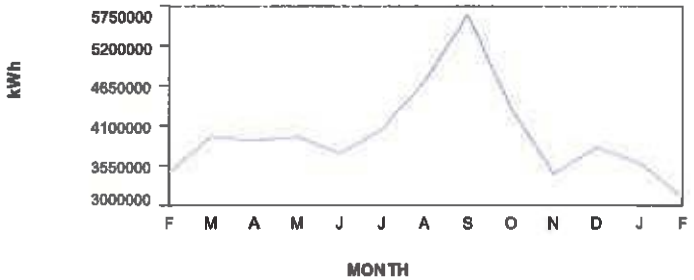
CONSUMPTION DETAILS (2023-02-01 - 2023-02-28)

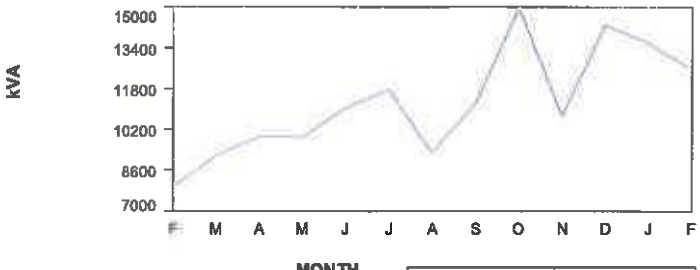
ENERGY CONSUMPTION OFF PEAK kWH	1,301,436.15
ENERGY CONSUMPTION STD kWh	1,260,156.72
ENERGY CONSUMPTION PEAK kWh	558,987.80
ENERGY CONSUMPTION ALL kWh	3,120,580.67
DEMAND CONSUMPTION - OFF PEAK	12,608.67
DEMAND CONSUMPTION - STD	12,584.64
DEMAND CONSUMPTION - PEAK	12,065.75
DEMAND READING - KW/KVA	12,608.6
REACTIVE ENERGY - OFF PEAK	177,215.1
REACTIVE ENERGY - STD	184,129.56
REACTIVE ENERGY - PEAK	68,875.04
LOAD FACTOR	36.00

PREMISE ID NUMBER 7917853832 TARIFF NAME: Megaflex

HERMANUS MAIN SUPPLY 1/3091 REMOTE

Administration Charge @ R188.51 per day for 28 days	R	5,278.28
TX Network Capacity Charge 15,000 kVa @ R12.42 : = R12.42/kVA	R	186,300.00
Network Capacity Charge 15,000 kVA @ R24.18 : = R24.18/kVA	R	362,700.00
Network Demand Charge 12,584.64 kVA @ R45.84 = R45.84 /kVA	R	576,879.90
Ancillary Service Charge 3,120,581 kWh @ R0.006 /kWh	R	18,723.49
Low Season Standard Energy Charge 1,260,157 kWh @ R1.0808 /kWh	R	1,361,977.69
Low Season Peak Energy Charge 558,988 kWh @ R1.5703 /kWh	R	877,778.86
Low Season Off Peak Energy Charge 1,301,436 kWh @ R0.6854 /kWh	R	892,004.23
Electrification and Rural Subsidy 3,120,581 kWh @ R0.1173 /kWh	R	366,044.15
Premium Connection Charge @ R2,967.00	R	2,967.00
SERVICE CHARGE	R	165,280.64
TOTAL CHARGES	R	4,815,934.24





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WESTERN REGION
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WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	7917853150
BILLING DATE	2023-03-01
TAX INVOICE NO	791264482938
ACCOUNT MONTH	FEBRUARY 2023
CURRENT DUE DATE	2023-03-31
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	20,000.00
UTILISED CAPACITY	20,000.00

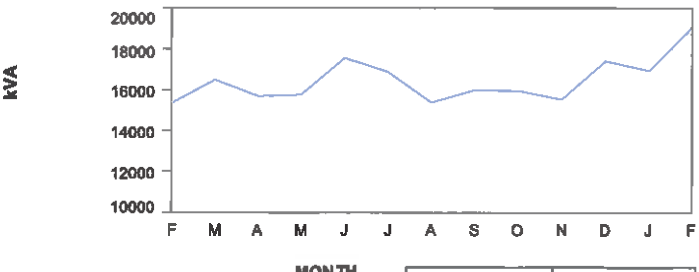
CONSUMPTION DETAILS (2023-02-01 - 2023-02-28)

ENERGY CONSUMPTION OFF PEAK kWH	2,391,287.42
ENERGY CONSUMPTION STD kWh	2,088,019.41
ENERGY CONSUMPTION PEAK kWh	956,952.58
ENERGY CONSUMPTION ALL kWh	5,436,259.41
DEMAND CONSUMPTION - OFF PEAK	15,922.99
DEMAND CONSUMPTION - STD	15,886.70
DEMAND CONSUMPTION - PEAK	19,074.69
DEMAND READING - KW/KVA	19,074.69
REACTIVE ENERGY - OFF PEAK	805,349.79
REACTIVE ENERGY - STD	725,977.31
REACTIVE ENERGY - PEAK	306,956.89
LOAD FACTOR	44.00

PREMISE ID NUMBER 9929240636 TARIFF NAME: Megaflex

HERMANUS WALKER BAY SUPPLY 1/3091

Administration Charge @ R188.51 per day for 28 days	R	5,278.28
TX Network Capacity Charge 20,000 kVa @ R12.02 : = R12.02/kVA	R	240,400.00
Network Capacity Charge 20,000 kVA @ R8.65 : = R8.65/kVA	R	173,000.00
Network Demand Charge 19,074.7 kVA @ R16.00 : = R16.00 /kVA	R	305,195.20
Urban Low Voltage Subsidy 20,000 kVa @ R21.18 : = R21.18/kVA	R	423,600.00
Ancillary Service Charge 5,436,259 kWh @ R0.0055 /kWh	R	29,899.42
Low Season Standard Energy Charge 2,088,019 kWh @ R1.0465 /kWh	R	2,185,111.88
Low Season Peak Energy Charge 956,953 kWh @ R1.5208 /kWh	R	1,455,334.12
Low Season Off Peak Energy Charge 2,391,287 kWh @ R0.6639 /kWh	R	1,587,575.44
Electrification and Rural Subsidy 5,436,259 kWh @ R0.1173 /kWh	R	637,673.18
TOTAL CHARGES	R	7,043,067.52



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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PRIVATE BAG X3
KLEINMOND
7195

KM MAR.'23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

Eskom

TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	8805321340
SECURITY HELD	0.01
BILLING DATE	2023-04-04
TAX INVOICE NO	880523589115
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-04
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

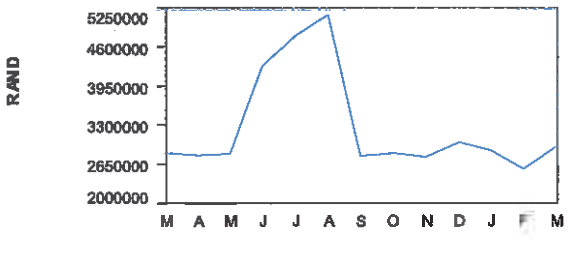
ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	252.40
ADMINISTRATION CHARGE		R	4,209.18
TRANSMISSION NETWORK CAPACITY		R	86,940.00
DIST. NETWORK CAPACITY CHARGE		R	169,260.00
NETWORK DEMAND CHARGE		R	307,815.60
ANCILLARY SERVICE (ALL)		R	10,784.75
ENERGY CHARGE (STD)	722,365.00	R	780,732.09
ENERGY CHARGE (PEAK)	305,298.00	R	479,409.45
ENERGY CHARGE (OFF)	769,795.00	R	527,617.49
ELECTRIFICATION AND RURAL SUBS (ALL)		R	210,841.82
SERVICE CHARGE		R	9,338.13
TOTAL CHARGES FOR BILLING PERIOD		R	**2,587,200.91**

ACCOUNT SUMMARY FOR MARCH 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-04-01)	R	2,599,165.79
PAYMENT(S) RECEIVED	ACB Payment - 2023-03-30	R	-2,599,165.79
TOTAL CHARGES FOR BILLING PERIOD		R	2,587,200.91
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	388,080.14

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 2,975,281.05
0.00	0.00	0.00	0.00	2,975,281.05		



ACCOUNT NO / REFERENCE NO
8805321340

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0282714100

Post Office 0934 8805321340

11341 8805321340 >>>> 9207 2880 5321 3403

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TOTAL AMOUNT DUE
2,975,281.05

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-05-04

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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WESTERN REGION
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WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
PRIVATE BAG X3
KLEINMOND
7195

YOUR ACCOUNT NO	8805321340
BILLING DATE	2023-04-04
TAX INVOICE NO	880523589115
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-04
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	7,000.00
UTILISED CAPACITY	7,000.00

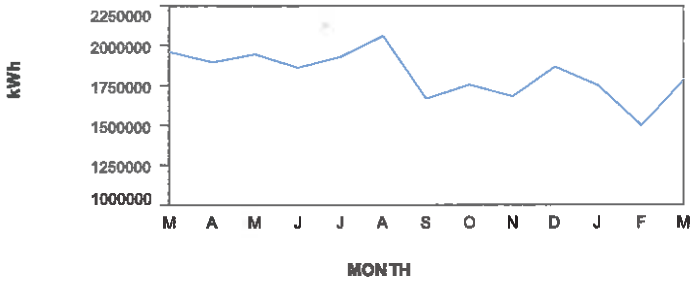
CONSUMPTION DETAILS (2023-03-01 - 2023-03-31)

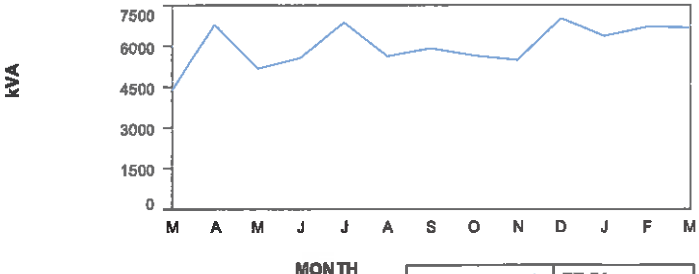
ENERGY CONSUMPTION OFF PEAK kWH	769,795.00
ENERGY CONSUMPTION STD kWh	722,365.00
ENERGY CONSUMPTION PEAK kWh	305,297.50
ENERGY CONSUMPTION ALL kWh	1,797,457.50 ^
DEMAND CONSUMPTION - OFF PEAK	5,215.00
DEMAND CONSUMPTION - STD	6,715.00
DEMAND CONSUMPTION - PEAK	5,525.00
DEMAND READING - KW/KVA	6,715.00
LOAD FACTOR	35.[illegible]

PREMISE ID NUMBER 8805321426 TARIFF NAME: Megaflex

KLEINMOND MAIN SUPPLY 1/92 REMOTE

Administration Charge @ R135.78 per day for 31 days	R	4,209.18 ^
TX Network Capacity Charge 7,000 kVa @ R12.42 : = R12.42/kVA	R	86,940.00 ^
Network Capacity Charge 7,000 kVA @ R24.18 : = R24.18/kVA	R	169,260.00 ^
Network Demand Charge 6,715 kVA @ R45.84 ^ = R45.84 /kVA	R	307,815.60 ^
Ancillary Service Charge 1,797,458 kWh @ R0.006 /kWh	R	10,784.75 ^
Low Season Standard Energy Charge 722,365 kWh @ R1.0808 /kWh	R	780,732.09 ^
Low Season Peak Energy Charge 305,298 kWh @ R1.5703 /kWh	R	479,409.45 ^
Low Season Off Peak Energy Charge 769,795 kWh @ R0.6854 /kWh	R	527,617.49 ^
Electrification and Rural Subsidy 1,797,458 kWh @ R0.1173 /kWh	R	210,841.82 ^
Residual Connection Charge @ R252.40	R	252.40 ^
SERVICE CHARGE	R	9,338.13 ^
TOTAL CHARGES	R	2,587,200.91 ^





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
P O BOX 26
GANSBAAI
7220

SF MAR.'23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
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WEB: WWW.ESKOM.CO.ZA

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TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	8968844003
SECURITY HELD	1215000.01
BILLING DATE	2023-04-05
TAX INVOICE NO	896083493428
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-05
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

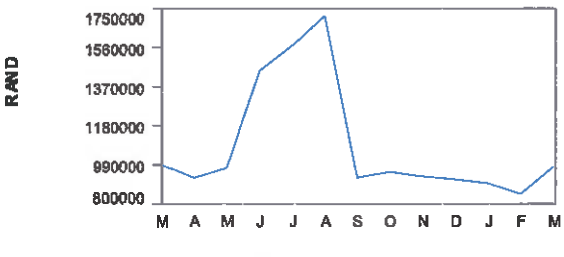
ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	7,438.00
ADMINISTRATION CHARGE		R	4,209.18
TRANSMISSION NETWORK CAPACITY		R	37,260.00
DIST. NETWORK CAPACITY CHARGE		R	72,540.00
NETWORK DEMAND CHARGE		R	82,315.35
ANCILLARY SERVICE (ALL)		R	3,475.23
ENERGY CHARGE (STD)	238,990.00	R	258,300.39
ENERGY CHARGE (PEAK)	99,361.00	R	156,026.58
ENERGY CHARGE (OFF)	240,854.00	R	165,081.33
ELECTRIFICATION AND RURAL SUBS (ALL)		R	67,940.75
SERVICE CHARGE		R	9,338.13
TOTAL CHARGES FOR BILLING PERIOD		R	**863,924.94**

ACCOUNT SUMMARY FOR MARCH 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-04-03)	R	860,840.39
PAYMENT(S) RECEIVED	ACB Payment - 2023-03-30	R	-860,840.39
TOTAL CHARGES FOR BILLING PERIOD		R	863,924.94
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	129,588.74

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 993,513.68
0.00	0.00	0.00	0.00	993,513.68		



ACCOUNT NO / REFERENCE NO
8968844003

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283132962

Post Office 0934 8968844003

11341 8968844003 >>>>> 9207 2896 8844 0031

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TOTAL AMOUNT DUE
993,513.65

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-05-05

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

PAGE RUN NO	EE 210
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WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
P O BOX 26
GANSBAAI
7220

YOUR ACCOUNT NO	8968844003
BILLING DATE	2023-04-05
TAX INVOICE NO	896083493428
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-05
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	3,000.00
UTILISED CAPACITY	3,000.00

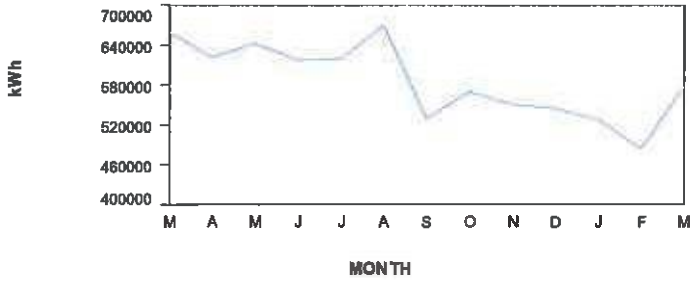
CONSUMPTION DETAILS (2023-03-01 - 2023-03-31)

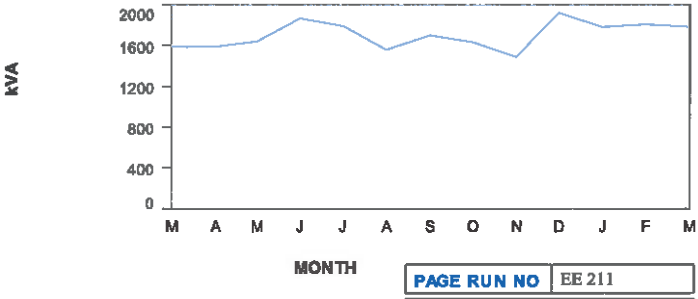
ENERGY CONSUMPTION OFF PEAK kWH	240,853.83
ENERGY CONSUMPTION STD kWh	238,990.35
ENERGY CONSUMPTION PEAK kWh	99,361.22
ENERGY CONSUMPTION ALL kWh	579,205.40
DEMAND CONSUMPTION - OFF PEAK	1,605.48
DEMAND CONSUMPTION - STD	1,795.70
DEMAND CONSUMPTION - PEAK	1,771.21
DEMAND READING - KW/KVA	1,795.70
REACTIVE ENERGY - OFF PEAK	105,881.7
REACTIVE ENERGY - STD	89,308.32
REACTIVE ENERGY - PEAK	33,802.88
LOAD FACTOR	44.00

PREMISE ID NUMBER 8968844173 **TARIFF NAME:** Megaflex

STANFORD MAIN SUPPLY,1/3239,I

Administration Charge @ R135.78 per day for 31 days	R	4,209.18
TX Network Capacity Charge 3,000 kVa @ R12.42 : = R12.42/kVA	R	37,260.00
Network Capacity Charge 3,000 kVA @ R24.18 : = R24.18/kVA	R	72,540.00
Network Demand Charge 1,795.71 kVA @ R45.84 = R45.84 /kVA	R	82,315.35
Ancillary Service Charge 579,205 kWh @ R0.006 /kWh	R	3,475.23
Low Season Standard Energy Charge 238,990 kWh @ R1.0808 /kWh	R	258,300.39
Low Season Peak Energy Charge 99,361 kWh @ R1.5703 /kWh	R	156,026.58
Low Season Off Peak Energy Charge 240,854 kWh @ R0.6854 /kWh	R	165,081.33
Electrification and Rural Subsidy 579,205 kWh @ R0.1173 /kWh	R	67,940.75
Standard Connection Charge @ R7,438.00	R	7,438.00
SERVICE CHARGE	R	9,338.13
TOTAL CHARGES	R	863,924.94





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNCIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 26
GANSBAAI
7220

GB MAR '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	6270348035
SECURITY HELD	1215000.01
BILLING DATE	2023-04-04
TAX INVOICE NO	627087166252
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-04
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

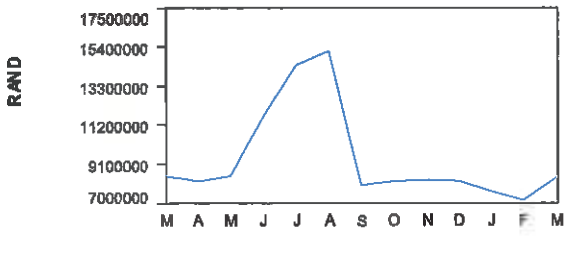
ACCOUNT TRANSACTION SUMMARY

NON REBATABLE MONTHLY RENTAL		R	1,153.00
ADMINISTRATION CHARGE		R	4,209.18
TRANSMISSION NETWORK CAPACITY		R	173,880.00
DIST. NETWORK CAPACITY CHARGE		R	338,520.00
NETWORK DEMAND CHARGE		R	595,751.31
ANCILLARY SERVICE (ALL)		R	33,683.59
ENERGY CHARGE (STD)	2,200,326.00	R	2,378,112.34
ENERGY CHARGE (PEAK)	919,940.00	R	1,444,581.78
ENERGY CHARGE (OFF)	2,493,665.00	R	1,709,157.99
ELECTRIFICATION AND RURAL SUBS (ALL)		R	658,514.11
SERVICE CHARGE		R	9,338.13
TOTAL CHARGES FOR BILLING PERIOD		R	**7,346,901.43**

ACCOUNT SUMMARY FOR MARCH 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-04-01)	R	7,205,700.42
PAYMENT(S) RECEIVED	Cash - 2023-03-30	R	-7,205,700.42
TOTAL CHARGES FOR BILLING PERIOD		R	7,346,901.43
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	1,102,035.22

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 8,448,936.65
0.00	0.00	0.00	0.00	8,448,936.65		



ACCOUNT NO / REFERENCE NO
6270348035

NAME
OVERSTRAND LOCAL MUNCIPALITY

FAX NUMBER
0283840241

Post Office 0934 6270348035

11341 6270348035

>>>> 9207 2627 0348 0357

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EasyPay

TOTAL AMOUNT DUE
8,448,936.65

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-05-04

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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WESTERN REGION
PO BOX 377 BELVILLE 7535

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WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNCIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 26
GANSBAAI
7220

YOUR ACCOUNT NO	6270348035
BILLING DATE	2023-04-04
TAX INVOICE NO	627087166252
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-04
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	14,000.00
UTILISED CAPACITY	14,000.00

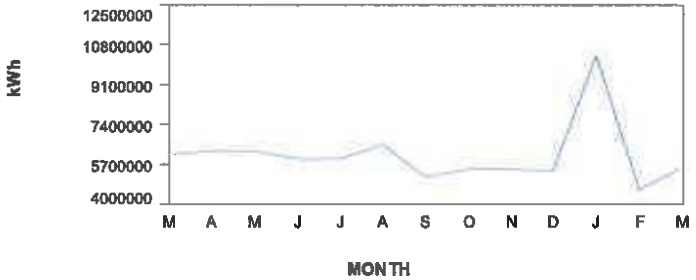
CONSUMPTION DETAILS (2023-03-01 - 2023-03-31)

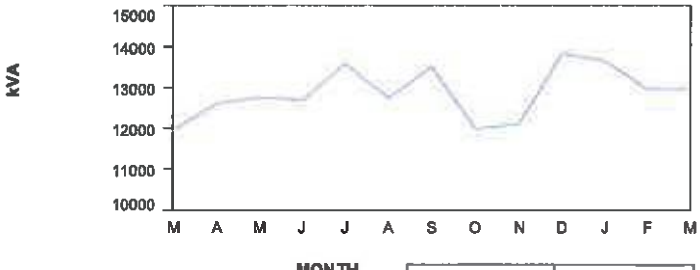
ENERGY CONSUMPTION OFF PEAK kWH	2,493,665.48
ENERGY CONSUMPTION STD kWh	2,200,325.86
ENERGY CONSUMPTION PEAK kWh	919,940.10
ENERGY CONSUMPTION ALL kWh	5,613,931.44
DEMAND CONSUMPTION - OFF PEAK	11,327.49
DEMAND CONSUMPTION - STD	12,465.02
DEMAND CONSUMPTION - PEAK	12,996.31
DEMAND READING - KW/KVA	12,996.31
REACTIVE ENERGY - OFF PEAK	635,897.4
REACTIVE ENERGY - STD	538,963.17
REACTIVE ENERGY - PEAK	211,700.27
LOAD FACTOR	59.00

PREMISE ID NUMBER 6270348907 **TARIFF NAME:** Megaflex

GANSBAAI MAIN SUPPLY 1/3218,I

Administration Charge @ R135.78 per day for 31 days	R	4,209.18
TX Network Capacity Charge 14,000 kVa @ R12.42 : = R12.42/kVA	R	173,880.00
Network Capacity Charge 14,000 kVA @ R24.18 : = R24.18/kVA	R	338,520.00
Network Demand Charge 12,996.32 kVA @ R45.84 = R45.84 /kVA	R	595,751.31
Ancillary Service Charge 5,613,931 kWh @ R0.006 /kWh	R	33,683.59
Low Season Standard Energy Charge 2,200,326 kWh @ R1.0808 /kWh	R	2,378,112.34
Low Season Peak Energy Charge 919,940 kWh @ R1.5703 /kWh	R	1,444,581.78
Low Season Off Peak Energy Charge 2,493,665 kWh @ R0.6854 /kWh	R	1,709,157.99
Electrification and Rural Subsidy 5,613,931 kWh @ R0.1173 /kWh	R	658,514.11
Premium Connection Charge @ R1,153.00	R	1,153.00
SERVICE CHARGE	R	9,338.13
TOTAL CHARGES	R	7,346,901.43





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

H.S MAR. '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
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TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	6796230414
SECURITY HELD	1870000.01
BILLING DATE	2023-04-03
TAX INVOICE NO	679627230265
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-03
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	6,325.48
ADMINISTRATION CHARGE		R	4,209.18
TRANSMISSION NETWORK CAPACITY		R	49,680.00
DIST. NETWORK CAPACITY CHARGE		R	96,720.00
NETWORK DEMAND CHARGE		R	99,829.89
ANCILLARY SERVICE (ALL)		R	3,866.17
ENERGY CHARGE (STD)	252,187.00	R	272,563.71
ENERGY CHARGE (PEAK)	112,062.00	R	175,970.96
ENERGY CHARGE (OFF)	280,114.00	R	191,990.14
ELECTRIFICATION AND RURAL SUBS (ALL)		R	75,583.66
SERVICE CHARGE		R	9,338.13
TOTAL CHARGES FOR BILLING PERIOD		R	986,077.32

ACCOUNT SUMMARY FOR MARCH 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-04-01)	R	1,003,269.78
PAYMENT(S) RECEIVED	ACB Payment - 2023-03-30	R	-1,003,269.78
TOTAL CHARGES FOR BILLING PERIOD		R	986,077.32
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	147,911.60

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 1,133,988.92
0.00	0.00	0.00	0.00	1,133,988.92		

ACCOUNT NO / REFERENCE NO
6796230414

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283162632

Post Office 0934 6796230414

11341 6796230414

>>>> 9207 2679 6230 4149

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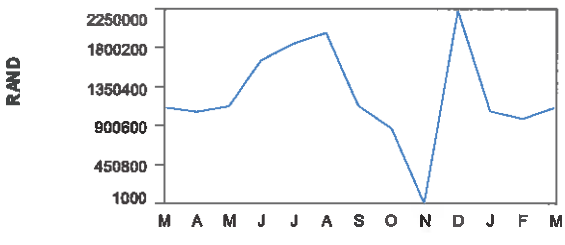
TOTAL AMOUNT DUE
1,133,988.90



Message
Your Monthly Connection Charge is subject to a variable interest rate of prime plus 2,0% and was adjusted in line with the prime interest rate change

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-05-03

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

PAGE RUN NO	EE 37
BILL GROUP	
BILL PAGE	1 OF 2

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WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
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WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	6796230414
BILLING DATE	2023-04-03
TAX INVOICE NO	679627230265
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-03
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	4,000.00
UTILISED CAPACITY	4,000.00

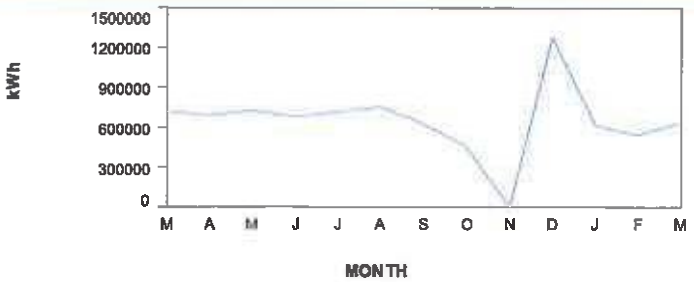
CONSUMPTION DETAILS (2023-03-01 - 2023-03-31)

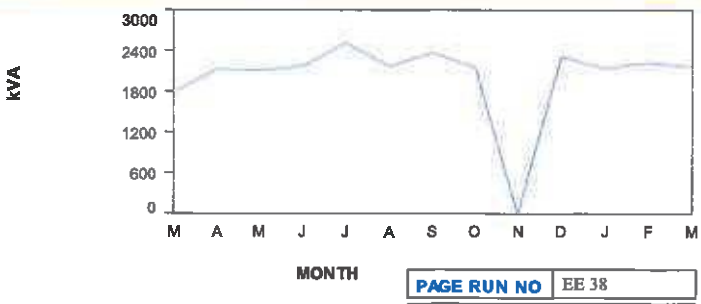
ENERGY CONSUMPTION OFF PEAK kWH	280,113.86
ENERGY CONSUMPTION STD kWh	252,186.52
ENERGY CONSUMPTION PEAK kWh	112,062.02
ENERGY CONSUMPTION ALL kWh	644,362.40
DEMAND CONSUMPTION - OFF PEAK	1,910.63
DEMAND CONSUMPTION - STD	2,071.75
DEMAND CONSUMPTION - PEAK	2,177.79
DEMAND READING - KW/KVA	2,177.7
REACTIVE ENERGY - OFF PEAK	108,229.2
REACTIVE ENERGY - STD	80,145.35
REACTIVE ENERGY - PEAK	31,669.47
LOAD FACTOR	40.00

PREMISE ID NUMBER 6796230441 **TARIFF NAME:** Megaflex

HAWSTON MAIN SUPPLY,1/3056/2,I

Administration Charge @ R135.78 per day for 31 days	R	4,209.18
TX Network Capacity Charge 4,000 kVa @ R12.42 : = R12.42/kVA	R	49,680.00
Network Capacity Charge 4,000 kVA @ R24.18 : = R24.18/kVA	R	96,720.00
Network Demand Charge 2,177.79 kVA @ R45.84 = R45.84 /kVA	R	99,829.89
Ancillary Service Charge 644,362 kWh @ R0.006 /kWh	R	3,866.17
Low Season Standard Energy Charge 252,187 kWh @ R1.0808 /kWh	R	272,563.71
Low Season Peak Energy Charge 112,062 kWh @ R1.5703 /kWh	R	175,970.96
Low Season Off Peak Energy Charge 280,114 kWh @ R0.6854 /kWh	R	191,990.14
Electrification and Rural Subsidy 644,362 kWh @ R0.1173 /kWh	R	75,583.66
Standard Connection Charge R2,518.13	R	2,518.13
Standard Connection Charge R3,807.35	R	3,807.35
SERVICE CHARGE	R	9,338.13
TOTAL CHARGES	R	986,077.3





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
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HM MAR '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

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FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

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TEL: 08600 37566
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https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	7917853150
SECURITY HELD	5915000.01
BILLING DATE	2023-04-04
TAX INVOICE NO	791208708954
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-04
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

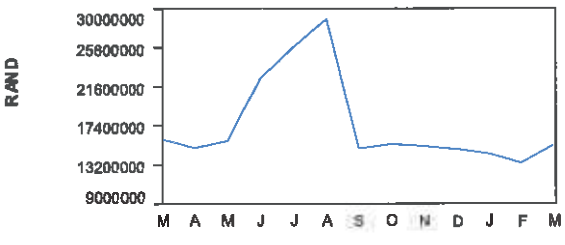
ACCOUNT TRANSACTION SUMMARY

NON REBATABLE MONTHLY RENTAL		R	2,967.00
ADMINISTRATION CHARGE		R	11,687.62
TRANSMISSION NETWORK CAPACITY		R	426,700.00
DIST. NETWORK CAPACITY CHARGE		R	535,700.00
NETWORK DEMAND CHARGE		R	821,115.96
ANCILLARY SERVICE (ALL)		R	57,678.89
ENERGY CHARGE (STD)	4,084,332.00	R	4,325,252.39
ENERGY CHARGE (PEAK)	1,730,066.00	R	2,662,054.10
ENERGY CHARGE (OFF)	4,345,207.00	R	2,916,809.20
ELECTRIFICATION AND RURAL SUBS (ALL)		R	1,191,721.78
URBAN LOW VOLTAGE SUBSIDY		R	423,600.00
SERVICE CHARGE		R	182,989.26
TOTAL CHARGES FOR BILLING PERIOD		R	**13,558,276.22**

ACCOUNT SUMMARY FOR MARCH 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-03-31)	R	28,256,876.02
PAYMENT(S) RECEIVED	Cash - 2023-02-28	R	-14,619,023.99
PAYMENT(S) RECEIVED	Cash - 2023-03-29	R	-13,637,852.03
TOTAL CHARGES FOR BILLING PERIOD		R	13,558,276.22
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	2,033,741.43

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 15,592,017.65
0.00	0.00	0.00	0.00	15,592,017.65		



ACCOUNT NO / REFERENCE NO
7917853150

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283162632

Post Office 0934 7917853150

11341 7917853150

>>>>> 9207 2791 7853 1506

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TOTAL AMOUNT DUE

15,592,017.65

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-05-04

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

PAGE RUN NO	EE 49
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WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
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E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	7917853150
BILLING DATE	2023-04-04
TAX INVOICE NO	791208708954
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-04
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	15,000.00
UTILISED CAPACITY	15,000.00

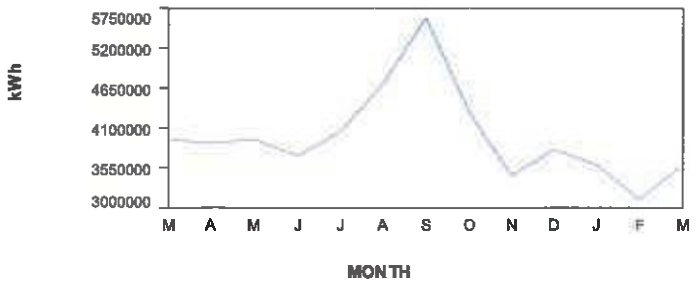
CONSUMPTION DETAILS (2023-03-01 - 2023-03-31)

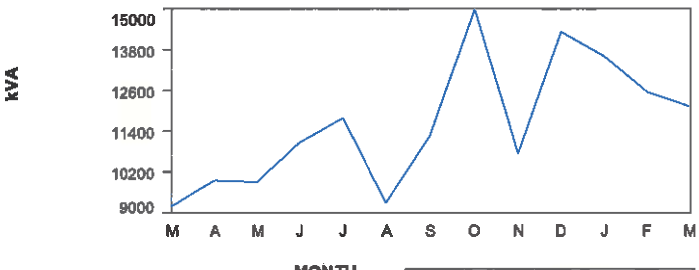
ENERGY CONSUMPTION OFF PEAK kWH	1,489,593.95
ENERGY CONSUMPTION STD kWh	1,486,850.34
ENERGY CONSUMPTION PEAK kWh	625,651.39
ENERGY CONSUMPTION ALL kWh	3,602,095.68
DEMAND CONSUMPTION - OFF PEAK	11,920.87
DEMAND CONSUMPTION - STD	11,778.27
DEMAND CONSUMPTION - PEAK	12,173.86
DEMAND READING - KW/KVA	12,173.86
REACTIVE ENERGY - OFF PEAK	164,906.8
REACTIVE ENERGY - STD	187,964.08
REACTIVE ENERGY - PEAK	66,904.96
LOAD FACTOR	39.00

PREMISE ID NUMBER 7917853832 TARIFF NAME: Megaflex

HERMANUS MAIN SUPPLY 1/3091 REMOTE

Administration Charge @ R188.51 per day for 31 days	R	5,843.81
TX Network Capacity Charge 15,000 kVa @ R12.42 : = R12.42/kVA	R	186,300.00
Network Capacity Charge 15,000 kVA @ R24.18 : = R24.18/kVA	R	362,700.00
Network Demand Charge 12,173.87 kVA @ R45.84 = R45.84 /kVA	R	558,050.20
Ancillary Service Charge 3,602,096 kWh @ R0.006 /kWh	R	21,612.58
Low Season Standard Energy Charge 1,486,850 kWh @ R1.0808 /kWh	R	1,606,987.48
Low Season Peak Energy Charge 625,651 kWh @ R1.5703 /kWh	R	982,459.77
Low Season Off Peak Energy Charge 1,489,594 kWh @ R0.6854 /kWh	R	1,020,967.73
Electrification and Rural Subsidy 3,602,096 kWh @ R0.1173 /kWh	R	422,525.86
Premium Connection Charge @ R2,967.00	R	2,967.00
SERVICE CHARGE	R	182,989.28
TOTAL CHARGES	R	5,353,403.71





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BILL GROUP	
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WESTERN REGION
PO BOX 377 BELVILLE 7535
CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
ATT CHIEF FINANCIAL OFFICER
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	7917853150
BILLING DATE	2023-04-04
TAX INVOICE NO	791208708954
ACCOUNT MONTH	MARCH 2023
CURRENT DUE DATE	2023-05-04
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	20,000.00
UTILISED CAPACITY	20,000.00

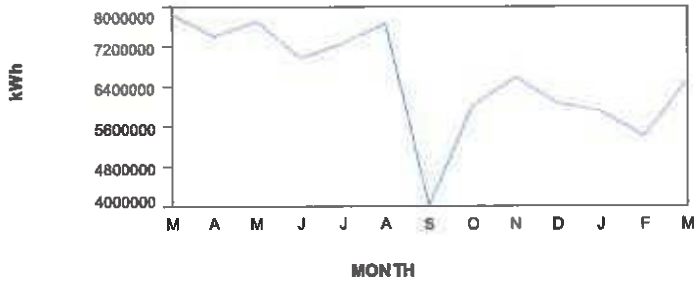
CONSUMPTION DETAILS (2023-03-01 - 2023-03-31)

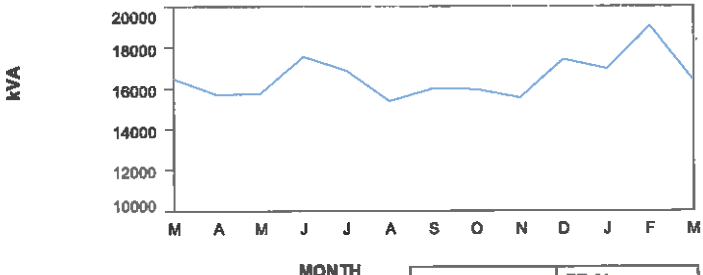
ENERGY CONSUMPTION OFF PEAK kWH	2,855,613.35
ENERGY CONSUMPTION STD kWh	2,597,481.74
ENERGY CONSUMPTION PEAK kWh	1,104,414.63
ENERGY CONSUMPTION ALL kWh	6,557,509.72
DEMAND CONSUMPTION - OFF PEAK	14,788.29
DEMAND CONSUMPTION - STD	16,173.11
DEMAND CONSUMPTION - PEAK	16,441.61
DEMAND READING - KW/KVA	16,441.61
REACTIVE ENERGY - OFF PEAK	891,368.82
REACTIVE ENERGY - STD	859,381.58
REACTIVE ENERGY - PEAK	337,323.47
LOAD FACTOR	55.00

PREMISE ID NUMBER 9929240636 TARIFF NAME: Megaflex

HERMANUS WALKER BAY SUPPLY 1/3091

Administration Charge @ R188.51 per day for 31 days	R	5,843.81
TX Network Capacity Charge 20,000 kVa @ R12.02 : = R12.02/kVA	R	240,400.00
Network Capacity Charge 20,000 kVA @ R8.65 : = R8.65/kVA	R	173,000.00
Network Demand Charge 16,441.61 kVA @ R16.00 = R16.00 /kVA	R	263,065.76
Urban Low Voltage Subsidy 20,000 kVa @ R21.18 : = R21.18/kVA	R	423,600.00
Ancillary Service Charge 6,557,510 kWh @ R0.0055 /kWh	R	36,066.31
Low Season Standard Energy Charge 2,597,482 kWh @ R1.0465 /kWh	R	2,718,264.91
Low Season Peak Energy Charge 1,104,415 kWh @ R1.5208 /kWh	R	1,679,594.33
Low Season Off Peak Energy Charge 2,855,613 kWh @ R0.6639 /kWh	R	1,895,841.47
Electrification and Rural Subsidy 6,557,510 kWh @ R0.1173 /kWh	R	769,195.92
TOTAL CHARGES	R	8,204,872.51





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
PRIVATE BAG X3
KLEINMOND
7195

KM Apr.'23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
FAX NO: 0862 437 566
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WEB: WWW.ESKOM.CO.ZA

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TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7536

YOUR ACCOUNT NO	8805321340
SECURITY HELD	0.01
BILLING DATE	2023-05-03
TAX INVOICE NO	880786392599
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-02
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 334110
BANK ACC NO: 340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

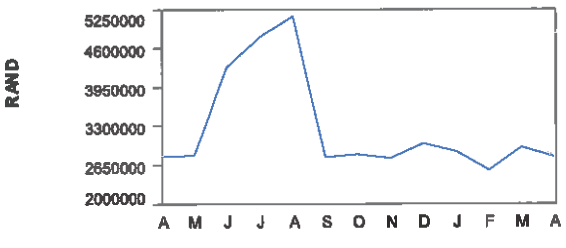
ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	252.40
ADMINISTRATION CHARGE		R	4,073.40
TRANSMISSION NETWORK CAPACITY		R	88,865.10
DIST. NETWORK CAPACITY CHARGE		R	173,007.90
DX EXCESS NETWORK CAPACITY CHA		R	11,346.00
NETWORK DEMAND CHARGE		R	327,985.20
ANCILLARY SERVICE (ALL)		R	10,261.38
ENERGY CHARGE (STD)	596,328.00	R	644,511.30
ENERGY CHARGE (PEAK)	237,783.00	R	373,390.64
ENERGY CHARGE (OFF)	876,120.00	R	600,492.65
ELECTRIFICATION AND RURAL SUBS (ALL)		R	200,609.98
SERVICE CHARGE		R	9,036.90
TOTAL CHARGES FOR BILLING PERIOD		R	**2,443,832.85**

ACCOUNT SUMMARY FOR APRIL 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-05-04)	R	2,975,281.05
PAYMENT(S) RECEIVED	ACB Payment - 2023-04-28	R	-2,975,281.05
TOTAL CHARGES FOR BILLING PERIOD		R	2,443,832.85
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	366,574.93

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 2,810,407.78
0.00	0.00	0.00	0.00	2,810,407.78		



ACCOUNT NO / REFERENCE NO
8805321340

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0282714100

Post Office 0934 8805321340

11341 8805321340 >>>> 9207 2880 5321 3403

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TOTAL AMOUNT DUE

2,810,407.75

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-06-02

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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BILL GROUP	
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WESTERN REGION
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WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
PRIVATE BAG X3
KLEINMOND
7195

YOUR ACCOUNT NO	8805321340
BILLING DATE	2023-05-03
TAX INVOICE NO	880786392599
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-02
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	7,000.00
UTILISED CAPACITY	7,155.00

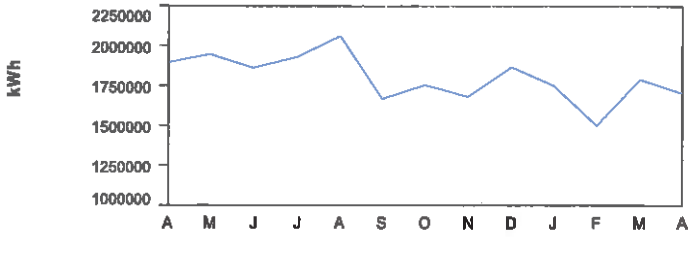
CONSUMPTION DETAILS (2023-04-01 - 2023-04-30)

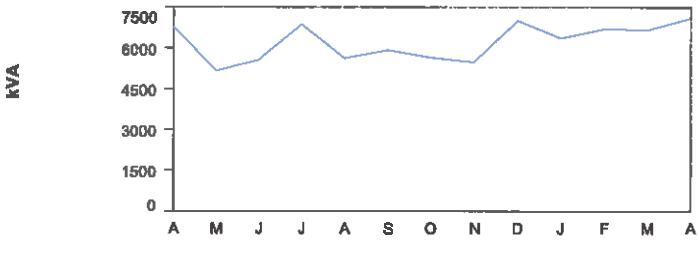
ENERGY CONSUMPTION OFF PEAK kWh	876,120.00
ENERGY CONSUMPTION STD kWh	596,327.50
ENERGY CONSUMPTION PEAK kWh	237,782.50
ENERGY CONSUMPTION ALL kWh	1,710,230.00
DEMAND CONSUMPTION - OFF PEAK	6,625.00
DEMAND CONSUMPTION - STD	7,155.00
DEMAND CONSUMPTION - PEAK	7,130.00
DEMAND READING - KW/KVA	7,155.00
LOAD FACTOR	33.0

PREMISE ID NUMBER 8805321426 TARIFF NAME: Megaflex

KLEINMOND MAIN SUPPLY 1/92 REMOTE

Administration Charge @ R135.78 per day for 30 days	R	4,073.40
TX Network Capacity Charge 7,155 kVa @ R12.42 : = R12.42/kVA	R	88,865.10
Network Capacity Charge 7,155 kVA @ R24.18 : = R24.18/kVA	R	173,007.90
Number of Events: 2	R	0.00
NMD Exceeded by 155 kVA	R	0.00
Excess Network Capacity Charge 310 kVa @ R36.60 : = R36.60/kVA	R	11,346.00
Network Demand Charge 7,155 kVA @ R45.84 = R45.84 /kVA	R	327,985.20
Ancillary Service Charge 1,710,230 kWh @ R0.006 /kWh	R	10,261.38
Low Season Standard Energy Charge 596,328 kWh @ R1.0808 /kWh	R	644,511.30
Low Season Peak Energy Charge 237,783 kWh @ R1.5703 /kWh	R	373,390.64
Low Season Off Peak Energy Charge 876,120 kWh @ R0.6854 /kWh	R	600,492.65
Electrification and Rural Subsidy 1,710,230 kWh @ R0.1173 /kWh	R	200,609.98
Residual Connection Charge @ R252.40	R	252.40
SERVICE CHARGE	R	9,036.90
TOTAL CHARGES	R	2,443,832.85





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
P O BOX 26
GANSBAAI
7220

SF Apr. '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

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WEB: WWW.ESKOM.CO.ZA

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TEL: 08600 37566
SMS: 35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	8968844003
SECURITY HELD	1215000.01
BILLING DATE	2023-05-04
TAX INVOICE NO	896763121972
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-03
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL
BANK: ABSA
BRANCH CODE: 334110
BANK ACC NO: 340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	7,438.00
ADMINISTRATION CHARGE		R	4,073.40
TRANSMISSION NETWORK CAPACITY		R	37,260.00
DIST. NETWORK CAPACITY CHARGE		R	72,540.00
NETWORK DEMAND CHARGE		R	84,198.00
ANCILLARY SERVICE (ALL)		R	3,093.92
ENERGY CHARGE (STD)	186,084.00	R	201,119.59
ENERGY CHARGE (PEAK)	66,116.00	R	103,821.95
ENERGY CHARGE (OFF)	263,454.00	R	180,571.37
ELECTRIFICATION AND RURAL SUBS (ALL)		R	60,486.21
SERVICE CHARGE		R	9,036.90
TOTAL CHARGES FOR BILLING PERIOD		R	763,639.34

ACCOUNT SUMMARY FOR APRIL 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-05-05)	R	993,513.68
PAYMENT(S) RECEIVED	ACB Payment - 2023-04-28	R	-993,513.68
TOTAL CHARGES FOR BILLING PERIOD		R	763,639.34
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	114,545.91

ACCOUNT NO / REFERENCE NO
8968844003

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283132962

Post Office 0934 8968844003

11341 8968844003 >>>>>> 9207 2896 8844 0031

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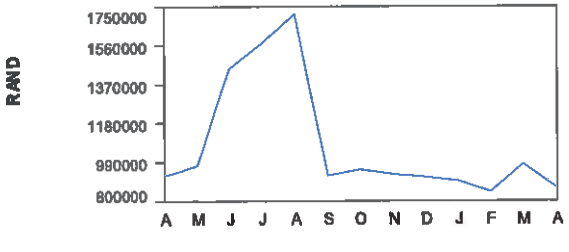
ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 878,185.25
0.00	0.00	0.00	0.00	878,185.25		

TOTAL AMOUNT DUE
878,185.25



PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-06-03

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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BILL GROUP	
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WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
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WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
P O BOX 26
GANSBAAI
7220

YOUR ACCOUNT NO	8968844003
BILLING DATE	2023-05-04
TAX INVOICE NO	896763121972
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-03
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	3,000.00
UTILISED CAPACITY	3,000.00

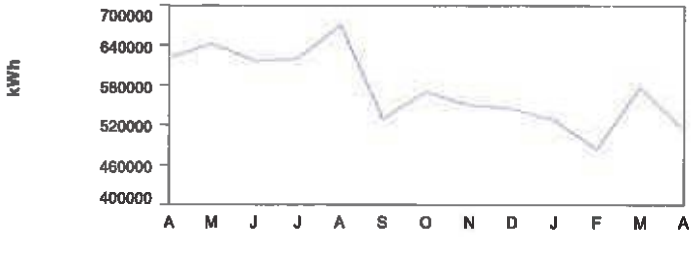
CONSUMPTION DETAILS (2023-04-01 - 2023-04-30)

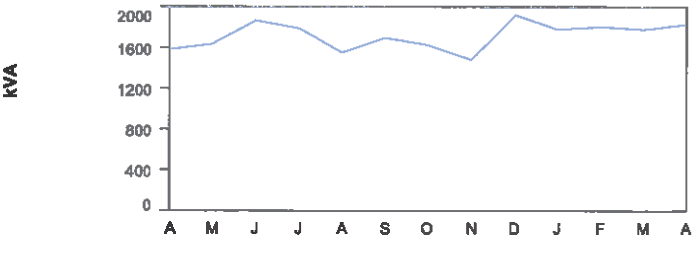
ENERGY CONSUMPTION OFF PEAK kWH	263,453.53
ENERGY CONSUMPTION STD kWh	186,084.14
ENERGY CONSUMPTION PEAK kWh	66,116.37
ENERGY CONSUMPTION ALL kWh	515,654.04
DEMAND CONSUMPTION - OFF PEAK	1,617.95
DEMAND CONSUMPTION - STD	1,836.77
DEMAND CONSUMPTION - PEAK	1,732.57
DEMAND READING - KW/KVA	1,836.7
REACTIVE ENERGY - OFF PEAK	104,289.6
REACTIVE ENERGY - STD	62,717.04
REACTIVE ENERGY - PEAK	20,361.76
LOAD FACTOR	39.00

PREMISE ID NUMBER 8968844173 TARIFF NAME: Megaflex

STANFORD MAIN SUPPLY,1/3239,I

Administration Charge @ R135.78 per day for 30 days	R	4,073.40
TX Network Capacity Charge 3,000 kVa @ R12.42 : = R12.42/kVA	R	37,260.00
Network Capacity Charge 3,000 kVA @ R24.18 : = R24.18/kVA	R	72,540.00
Network Demand Charge 1,836.78 kVA @ R45.84 = R45.84 /kVA	R	84,198.00
Ancillary Service Charge 515,654 kWh @ R0.006 /kWh	R	3,093.92
Low Season Standard Energy Charge 186,084 kWh @ R1.0808 /kWh	R	201,119.59
Low Season Peak Energy Charge 66,116 kWh @ R1.5703 /kWh	R	103,821.95
Low Season Off Peak Energy Charge 263,454 kWh @ R0.6854 /kWh	R	180,571.37
Electrification and Rural Subsidy 515,654 kWh @ R0.1173 /kWh	R	60,486.21
Standard Connection Charge @ R7,438.00	R	7,438.00
SERVICE CHARGE	R	9,036.90
TOTAL CHARGES	R	783,639.34





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNCIPALITY
P O BOX 26
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7220

GB Apr. '23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566
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TEL: 08600 37566
SMS: 35328

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https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	6270348035
SECURITY HELD	1215000.01
BILLING DATE	2023-05-03
TAX INVOICE NO	627054357097
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-02
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

ACCOUNT TRANSACTION SUMMARY

NON REBATABLE MONTHLY RENTAL		R	1,153.00
ADMINISTRATION CHARGE		R	4,073.40
TRANSMISSION NETWORK CAPACITY		R	175,821.37
DIST. NETWORK CAPACITY CHARGE		R	342,299.58
DX EXCESS NETWORK CAPACITY CHA		R	11,441.89
NETWORK DEMAND CHARGE		R	648,925.25
ANCILLARY SERVICE (ALL)		R	30,134.12
ENERGY CHARGE (STD)	1,703,332.00	R	1,840,961.23
ENERGY CHARGE (PEAK)	603,333.00	R	947,413.81
ENERGY CHARGE (OFF)	2,715,689.00	R	1,861,333.24
ELECTRIFICATION AND RURAL SUBS (ALL)		R	589,122.12
SERVICE CHARGE		R	9,036.90
TOTAL CHARGES FOR BILLING PERIOD		R	6,461,715.91

ACCOUNT SUMMARY FOR APRIL 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-05-04)	R	8,448,936.65
PAYMENT(S) RECEIVED	Cash - 2023-04-28	R	-8,448,936.65
TOTAL CHARGES FOR BILLING PERIOD		R	6,461,715.91
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	969,257.39

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 7,430,973.30
0.00	0.00	0.00	0.00	7,430,973.30		

ACCOUNT NO / REFERENCE NO
6270348035

NAME
OVERSTRAND LOCAL MUNCIPALITY

FAX NUMBER
0283840241

Post Office 0934 6270348035

11341 6270348035 >>>> 9207 2627 0348 0357

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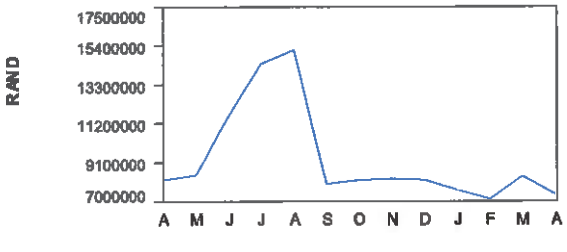
TOTAL AMOUNT DUE
7,430,973.30



PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-06-02

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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BILL GROUP	
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WESTERN REGION
PO BOX 377 BELVILLE 7535

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OVERSTRAND LOCAL MUNCIPALITY
P O BOX 26
GANSBAAI
7220

YOUR ACCOUNT NO	6270348035
BILLING DATE	2023-05-03
TAX INVOICE NO	627054357097
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-02
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	14,000.00
UTILISED CAPACITY	14,156.31

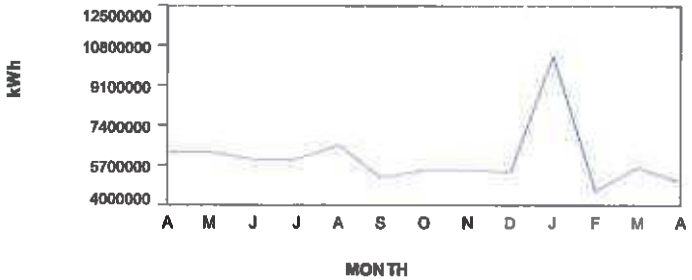
CONSUMPTION DETAILS (2023-04-01 - 2023-04-30)

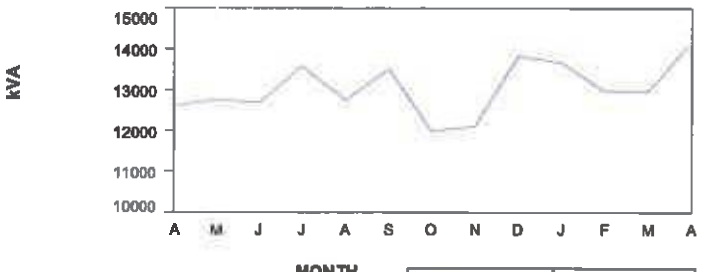
ENERGY CONSUMPTION OFF PEAK kWH	2,715,689.00
ENERGY CONSUMPTION STD kWh	1,703,332.41
ENERGY CONSUMPTION PEAK kWh	603,333.05
ENERGY CONSUMPTION ALL kWh	5,022,354.46
DEMAND CONSUMPTION - OFF PEAK	13,178.72
DEMAND CONSUMPTION - STD	14,156.31
DEMAND CONSUMPTION - PEAK	13,984.97
DEMAND READING - KW/KVA	14,156.3
REACTIVE ENERGY - OFF PEAK	616,456.9
REACTIVE ENERGY - STD	387,559.36
REACTIVE ENERGY - PEAK	126,765.16
LOAD FACTOR	50.00

PREMISE ID NUMBER 6270348907 **TARIFF NAME:** Megaflex

GANSBAAI MAIN SUPPLY 1/3218,I

Administration Charge @ R135.78 per day for 30 days	R	4,073.40
TX Network Capacity Charge 14,156.31 kVa @ R12.42 : = R12.42/kVA	R	175,821.37
Network Capacity Charge 14,156.31 kVA @ R24.18 : = R24.18/kVA	R	342,299.58
Number of Events: 2	R	0.00
NMD Exceeded by 156.31 kVA	R	0.00
Excess Network Capacity Charge 312.62 kVa @ R36.60 : = R36.60/kVA	R	11,441.89
Network Demand Charge 14,156.31 kVA @ R45.84 = R45.84 /kVA	R	648,925.25
Ancillary Service Charge 5,022,354 kWh @ R0.006 /kWh	R	30,134.12
Low Season Standard Energy Charge 1,703,332 kWh @ R1.0808 /kWh	R	1,840,961.23
Low Season Peak Energy Charge 603,333 kWh @ R1.5703 /kWh	R	947,413.81
Low Season Off Peak Energy Charge 2,715,689 kWh @ R0.6854 /kWh	R	1,861,333.24
Electrification and Rural Subsidy 5,022,354 kWh @ R0.1173 /kWh	R	589,122.12
Premium Connection Charge @ R1,153.00	R	1,153.00
SERVICE CHARGE	R	9,036.3
TOTAL CHARGES	R	6,461,715.91





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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
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HERMANUS
7200

HS Apr.'23

WESTERN REGION
PO BOX 377 BELVILLE 7535

CONTACT CENTRE:	(0860) 037566
FAX NO:	0862 437 566
E-MAIL:	customerservices@eskom.co.za
WEB:	WWW.ESKOM.CO.ZA

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TEL:	08600 37566
SMS:	35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	6796230414
SECURITY HELD	1870000.01
BILLING DATE	2023-05-03
TAX INVOICE NO	679033054703
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-02
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

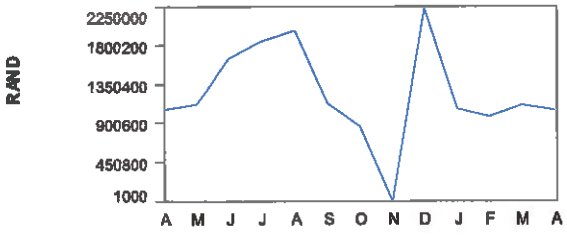
ACCOUNT TRANSACTION SUMMARY

RCC / SCC CONNECTION CHARGE		R	6,325.48
ADMINISTRATION CHARGE		R	4,073.40
TRANSMISSION NETWORK CAPACITY		R	49,680.00
DIST. NETWORK CAPACITY CHARGE		R	96,720.00
NETWORK DEMAND CHARGE		R	120,033.87
ANCILLARY SERVICE (ALL)		R	3,632.80
ENERGY CHARGE (STD)	219,824.00	R	237,585.78
ENERGY CHARGE (PEAK)	76,801.00	R	120,600.61
ENERGY CHARGE (OFF)	308,842.00	R	211,680.31
ELECTRIFICATION AND RURAL SUBS (ALL)		R	71,021.28
SERVICE CHARGE		R	9,036.90
TOTAL CHARGES FOR BILLING PERIOD		R	930,390.43

ACCOUNT SUMMARY FOR APRIL 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-05-03)	R	1,133,988.92
PAYMENT(S) RECEIVED	ACB Payment - 2023-04-28	R	-1,133,988.92
TOTAL CHARGES FOR BILLING PERIOD		R	930,390.43
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	139,558.57

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 1,069,949.00
0.00	0.00	0.00	0.00	1,069,949.00		



ACCOUNT NO / REFERENCE NO
6796230414

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283162632

0934 6796230414

11341 6796230414

>>>> 9207 2679 6230 4149

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TOTAL AMOUNT DUE
1,069,949.00

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-06-02

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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WESTERN REGION
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E-MAIL: customerservices@eskom.co.za
WEB: WWW.ESKOM.CO.ZA

OVERSTRAND LOCAL MUNICIPALITY
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	6796230414
BILLING DATE	2023-05-03
TAX INVOICE NO	679033054703
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-02
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	4,000.00
UTILISED CAPACITY	4,000.00

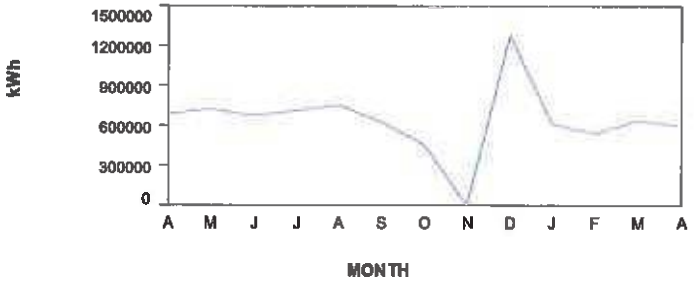
CONSUMPTION DETAILS (2023-04-01 - 2023-04-30)

ENERGY CONSUMPTION OFF PEAK kWH	308,841.95
ENERGY CONSUMPTION STD kWh	219,823.86
ENERGY CONSUMPTION PEAK kWh	76,801.41
ENERGY CONSUMPTION ALL kWh	605,467.32
DEMAND CONSUMPTION - OFF PEAK	2,094.37
DEMAND CONSUMPTION - STD	2,618.53
DEMAND CONSUMPTION - PEAK	2,173.29
DEMAND READING - KW/KVA	2,618.5
REACTIVE ENERGY - OFF PEAK	104,721.0
REACTIVE ENERGY - STD	61,799.47
REACTIVE ENERGY - PEAK	19,367.03
LOAD FACTOR	32.00

PREMISE ID NUMBER 6796230441 **TARIFF NAME:** Megaflex

HAWSTON MAIN SUPPLY,1/3056/2,I

Administration Charge @ R135.78 per day for 30 days	R	4,073.40
TX Network Capacity Charge 4,000 kVa @ R12.42 : = R12.42/kVA	R	49,680.00
Network Capacity Charge 4,000 kVA @ R24.18 : = R24.18/kVA	R	96,720.00
Network Demand Charge 2,618.54 kVA @ R45.84 = R45.84 /kVA	R	120,033.87
Ancillary Service Charge 605,467 kWh @ R0.006 /kWh	R	3,632.80
Low Season Standard Energy Charge 219,824 kWh @ R1.0808 /kWh	R	237,585.78
Low Season Peak Energy Charge 76,801 kWh @ R1.5703 /kWh	R	120,600.61
Low Season Off Peak Energy Charge 308,842 kWh @ R0.6854 /kWh	R	211,680.31
Electrification and Rural Subsidy 605,467 kWh @ R0.1173 /kWh	R	71,021.28
Standard Connection Charge R2,518.13	R	2,518.13
Standard Connection Charge R3,807.35	R	3,807.35
SERVICE CHARGE	R	9,036.90
TOTAL CHARGES	R	930,390.4



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ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30
VAT REG NO 4740101508

OVERSTRAND LOCAL MUNICIPALITY
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HM Apr. '23

WESTERN REGION
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CONTACT CENTRE:	(0860) 037566
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SMS:	35328

CUSTOMER SELF SERVICE WEBSITE:
https://csonline.eskom.co.za

WESTERN REGION
PO BOX 377 BELVILLE 7535

YOUR ACCOUNT NO	7917853150
SECURITY HELD	5915000.01
BILLING DATE	2023-05-04
TAX INVOICE NO	791164603436
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-03
VAT REG NO	4140106396

DIRECT DEPOSIT DETAIL

BANK:	ABSA
BRANCH CODE:	334110
BANK ACC NO:	340167430

TAX INVOICE

E-MAIL: eskomaccounts@overstrand.gov.za

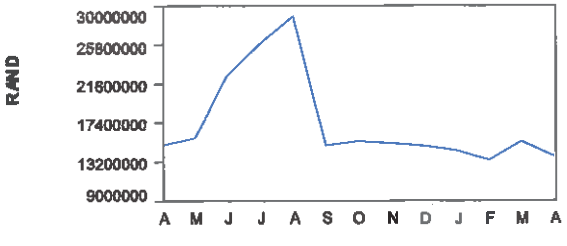
ACCOUNT TRANSACTION SUMMARY

NON REBATABLE MONTHLY RENTAL		R	2,967.00
ADMINISTRATION CHARGE		R	11,310.60
TRANSMISSION NETWORK CAPACITY		R	426,700.00
DIST. NETWORK CAPACITY CHARGE		R	535,700.00
NETWORK DEMAND CHARGE		R	918,403.41
ANCILLARY SERVICE (ALL)		R	52,507.15
ENERGY CHARGE (STD)	3,242,260.00	R	3,434,617.07
ENERGY CHARGE (PEAK)	1,160,668.00	R	1,786,104.67
ENERGY CHARGE (OFF)	4,834,424.00	R	3,247,573.39
ELECTRIFICATION AND RURAL SUBS (ALL)		R	1,083,541.27
URBAN LOW VOLTAGE SUBSIDY		R	423,600.00
SERVICE CHARGE		R	177,086.40
TOTAL CHARGES FOR BILLING PERIOD		R	12,100,110.96

ACCOUNT SUMMARY FOR APRIL 2023

BALANCE BROUGHT FORWARD	(Due Date 2023-05-04)	R	15,592,017.65
PAYMENT(S) RECEIVED	Cash - 2023-04-28	R	-15,592,017.65
TOTAL CHARGES FOR BILLING PERIOD		R	12,100,110.96
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	1,815,016.64

ARREARS						
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT	TOTAL DUE	R 13,915,127.60
0.00	0.00	0.00	0.00	13,915,127.60		



ACCOUNT NO / REFERENCE NO
7917853150

NAME
OVERSTRAND LOCAL MUNICIPALITY

FAX NUMBER
0283162632

Post Office 0934 7917853150

11341 7917853150 >>>>>> 9207 2791 7853 1506

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TOTAL AMOUNT DUE
13,915,127.60

PAYMENT ARRANGEMENT

INSTALMENT
0.00

ARREARS
0.00

DUE DATE
2023-06-03

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

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OVERSTRAND LOCAL MUNICIPALITY
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	7917853150
BILLING DATE	2023-05-04
TAX INVOICE NO	791164603436
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-03
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	15,000.00
UTILISED CAPACITY	15,000.00

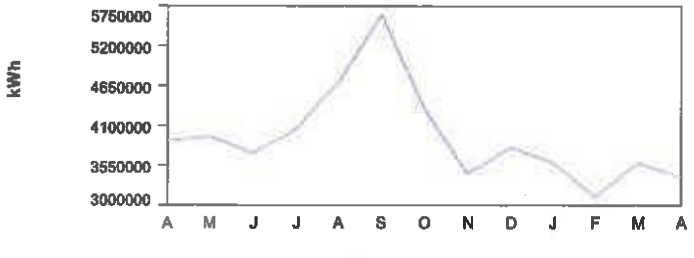
CONSUMPTION DETAILS (2023-04-01 - 2023-04-30)

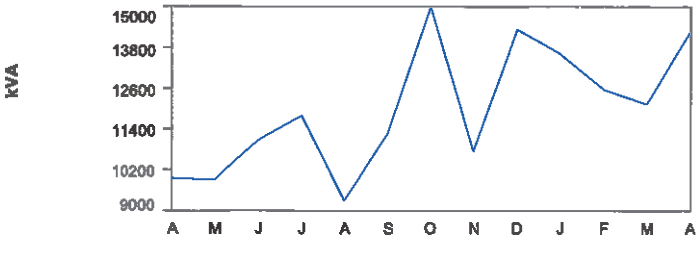
ENERGY CONSUMPTION OFF PEAK kWH	1,767,408.92
ENERGY CONSUMPTION STD kWh	1,212,593.63
ENERGY CONSUMPTION PEAK kWh	423,449.77
ENERGY CONSUMPTION ALL kWh	3,403,452.32 A
DEMAND CONSUMPTION - OFF PEAK	11,984.30
DEMAND CONSUMPTION - STD	14,274.57
DEMAND CONSUMPTION - PEAK	12,898.15
DEMAND READING - KW/KVA	14,274.5
REACTIVE ENERGY - OFF PEAK	148,782.5
REACTIVE ENERGY - STD	120,207.24
REACTIVE ENERGY - PEAK	33,772.80
LOAD FACTOR	33.00 A

PREMISE ID NUMBER 7917853832 TARIFF NAME: Megaflex

HERMANUS MAIN SUPPLY 1/3091 REMOTE

Administration Charge @ R188.51 per day for 30 days	R	5,655.30 A
TX Network Capacity Charge 15,000 kVa @ R12.42 : = R12.42/kVA	R	186,300.00 A
Network Capacity Charge 15,000 kVA @ R24.18 : = R24.18/kVA	R	362,700.00 A
Network Demand Charge 14,274.57 kVA @ R45.84 A = R45.84 /kVA	R	654,346.29 A
Ancillary Service Charge 3,403,452 kWh @ R0.006 /kWh	R	20,420.71 A
Low Season Standard Energy Charge 1,212,594 kWh @ R1.0808 /kWh	R	1,310,571.60 A
Low Season Peak Energy Charge 423,450 kWh @ R1.5703 /kWh	R	664,943.54 A
Low Season Off Peak Energy Charge 1,767,409 kWh @ R0.6854 /kWh	R	1,211,382.13 A
Electrification and Rural Subsidy 3,403,452 kWh @ R0.1173 /kWh	R	399,224.92 A
Premium Connection Charge @ R2,967.00	R	2,967.00 A
SERVICE CHARGE	R	177,086.40 A
TOTAL CHARGES	R	4,995,597.89 A





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WESTERN REGION
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OVERSTRAND LOCAL MUNICIPALITY
P O BOX 20
HERMANUS
7200

YOUR ACCOUNT NO	7917853150
BILLING DATE	2023-05-04
TAX INVOICE NO	791164603436
ACCOUNT MONTH	APRIL 2023
CURRENT DUE DATE	2023-06-03
VAT REG NO	4140106396
NOTIFIED MAX DEMAND	20,000.00
UTILISED CAPACITY	20,000.00

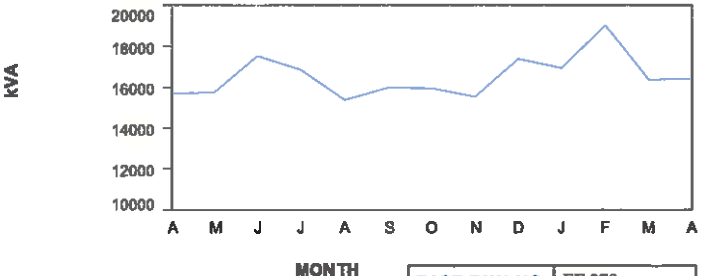
CONSUMPTION DETAILS (2023-04-01 - 2023-04-30)

ENERGY CONSUMPTION OFF PEAK kWH	3,067,014.88
ENERGY CONSUMPTION STD kWh	2,029,666.32
ENERGY CONSUMPTION PEAK kWh	737,217.89
ENERGY CONSUMPTION ALL kWh	5,833,899.09 ^
DEMAND CONSUMPTION - OFF PEAK	15,791.44
DEMAND CONSUMPTION - STD	16,503.57
DEMAND CONSUMPTION - PEAK	16,477.42
DEMAND READING - KW/KVA	16,503.57 ^
REACTIVE ENERGY - OFF PEAK	894,940.01
REACTIVE ENERGY - STD	632,940.26
REACTIVE ENERGY - PEAK	207,940.65
LOAD FACTOR	50.00 ^

PREMISE ID NUMBER 9929240636 TARIFF NAME: Megaflex

HERMANUS WALKER BAY SUPPLY 1/3091

Administration Charge @ R188.51 per day for 30 days	R	5,655.30 ^
TX Network Capacity Charge 20,000 kVa @ R12.02 : = R12.02/kVA	R	240,400.00 ^
Network Capacity Charge 20,000 kVA @ R8.65 : = R8.65/kVA	R	173,000.00 ^
Network Demand Charge 16,503.57 kVA @ R16.00 ^ = R16.00 /kVA	R	264,057.12 ^
Urban Low Voltage Subsidy 20,000 kVa @ R21.18 : = R21.18/kVA	R	423,600.00 ^
Ancillary Service Charge 5,833,899 kWh @ R0.0055 /kWh	R	32,086.44 ^
Low Season Standard Energy Charge 2,029,666 kWh @ R1.0465 /kWh	R	2,124,045.47 ^
Low Season Peak Energy Charge 737,218 kWh @ R1.5208 /kWh	R	1,121,161.13 ^
Low Season Off Peak Energy Charge 3,067,015 kWh @ R0.6639 /kWh	R	2,036,191.26 ^
Electrification and Rural Subsidy 5,833,899 kWh @ R0.1173 /kWh	R	684,316.35 ^
TOTAL CHARGES	R	7,104,513.07 ^



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ANNEXURE L

NT TARIFF TOOL

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Version 2019.2

User instructions

Revenue

Expenditure

Surplus

Revenue required

Enter Municipality	Overstrand Municipality
Enter base year	2023
Enter year tariffs are set	2024

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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This tool was developed in 2019 with funding from the African Development Bank. The tool has been developed to assist local municipalities in the tariff setting process for water, sanitation, electricity and solid waste removal tariffs. The tool is accompanied by a methodology and user notes. Along with this sheet, please read the accompanying methodology and user notes completely before using the tool.

Description of the tool

The tool has been developed in three levels. The data required becomes more sophisticated as users move to progressive levels in the tool. A user can choose to implement Level 1 only, or to advance to progressive levels of tariff setting based on the data available. The three levels are described below:

Level 1: Looks at each service as a whole. The outputs from Level 1 include: (i) fixed costs per customer for each trading service as a whole; (ii) variable costs per unit for each trading service as a whole; and (iii) tariff revenue required per unit sold for each trading service as a whole.

Level 2: Introduces customer categories. Level 2 outputs include: (i) average fixed and variable costs per customer category for each trading service; and (ii) revenue required per unit sold for each customer category within a trading service.

Level 3: Application of tariff structures and calculation of tariffs for each each customer group within a service. The outputs from Level 3 include fixed charges and tariffs per block in an inclining block tariff for each customer category within a trading service.

The user must complete the first four data entry sheets in the tool for all services. These sheets have grey tab colours. The user may choose to run the remainder of the tool for a single service only.

Colour coding in the tool: Cells in the tool are colour coded. The table below provides a guide to the colour coding of cells used in the tool.

Colour code	Meaning
	Yellow cells require data entries by the user
	Green cells indicate that a default is available. This means that the tool has proposed an entry for this cell. The user can choose to leave the green cell blank and accept the entry proposed by the tool, or the user can make an entry in the green cell and over-write the default proposed by the tool.
	Grey cells require entries by the user. These are not data entries but decisions that the user must make.
	White cells are calculated by the tool.

Reports: The tool includes a set of report sheets for each trading service. The report sheets have been formatted for ease of printing and contain a summary of the Level 2 and Level 3 outputs per customer category for each trading service based on user inputs and decisions.

Affordability: The affordability of tariffs to domestic customers is tested

Workbook sheets

Level 1 sheets	Revenue	The user enters data on what non-tariff revenues are expected in the year for which tariffs are being set, and allocates these between the services.
	Expenditure	The user enters data on the expenditure budget for the year in which tariffs are being set, and allocates expenditures between the services.
	Surplus	The user decides whether surpluses will be required from any services or deficits accepted.
	Revenue required	The tool calculates the revenue required from tariffs for each service based on entries on the previous sheets.
	1 Customer data	Customer data for each service should be captured in this sheet.
	1 Water	This sheet calculates the total fixed costs per month, the total variable cost per kl consumed, and the average revenue required per kl for all water services customers.
	1 Sanitation	This sheet calculates the total fixed costs per month, the total variable cost per kl treated,and the average revenue required per unit for all sanitation services customers.
	1 Electricity	This sheet calculates the customer cost per month, the demand cost per unit demand, the consumption costs per kWh consumed, and the average revenue required for all electricity services customers.
	1 Solid waste	This sheet calculates the unit costs and the average revenue required per unit for all solid waste services customers.
	2 Water	This sheet calculates the total fixed costs per month, the total variable cost per kl consumed, and the average revenue required per kl for water services per customer.

Level 2 sheets	2 Sanitation	This sheet calculates the fixed costs per month, the total variable cost per kl treated, and the average revenue required per unit for sanitation services per customer.
	2 Electricity	This sheet calculates the customer cost per month, the demand cost per unit demand, the consumption costs per kWh consumed, and the average revenue required for electricity services per customer.
	2 Solid waste	This sheet calculates the unit costs and the average revenue required per unit for solid waste services per customer.
Level 3 sheets	3 Water	This sheet requires the user to select the tariff structure to be used for setting water tariffs.
	3 Sanitation	This sheet requires the user to select the tariff structure to be used for setting sanitation tariffs.
	3 Electricity	This sheet requires the user to select the tariff structure to be used for setting electricity tariffs.
	3 Solid waste	This sheet requires the user to select the tariff structure to be used for setting solid waste tariffs.
Reports	Water report	This sheet presents the tariffs for water
	Sanitation report	This sheet presents the tariffs for sanitation
	Electricity report	This sheet presents the tariffs for electricity
	Solid waste report	This sheet presents the tariffs for solid waste removal
Affordability		This sheet provides analysis on the affordability of tariffs to domestic customers

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Go to sheet

On this sheet, the user must enter data on non-tariff revenues anticipated in the year for which tariffs are being set and allocate these between the services.

OPERATING GRANTS AND SUBSIDIES

User must enter the name of each individual operating grant and the amount that is anticipated to be received ***in the year for which the tariffs are being set*** *. The user must then enter the amont to be allocated to each service. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.*

Operational grants and subsidies	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Equitable Share	184,953,360	16,916,059	22,482,509	51,038,979	19,151,207	21,192,360	54,172,246	-
Community Libraries								-
EPWP								-
FMG								-
Health								-
MSIG - FAR								-
Asset Management Syst								-
								-
								-
								-
								-
Total grant allocation per service	**184,953,360**	**16,916,059**	**22,482,509**	**51,038,979**	**19,151,207**	**21,192,360**	**54,172,246**	-

PROPERTY RATES

Property rates are typically used to pay for services that are publicly accessed. This means that property rates are typically allocated to 'other' services. However, property rates might be allocated to a trading service if a portion of that trading service is publicly accessed. This may be the case for the street lighting component of electricity, for example. The user must enter the anticipated property rates revenue ***in the year for which tariffs are being set*** *, and then allocate this revenue between the services in the table below. As a default, allocate all property rates revenue to 'other' services. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.*

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	check = 0
Rates funding allocated to publicly accessed functions	340,506,300					340,506,300	-
Total Rates Funding allocated to each service	**340,506,300**	**-**	**-**	**-**	**-**	**340,506,300**	

OTHER INCOME SOURCES

User must enter the amount of other income sources anticipated to be received ***in the year for which the tariffs are being set*** *, and then allocate these between the service in the yellow highlighted cells. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.*

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Service charges - other								-
Rental of facilities and equipment	6,772,600					5,085,500	1,687,100	-
Interest earned - external investments	43,100,100					1,127,000	41,973,100	-
Interest earned - outstanding debtors	6,400,400					200	6,400,200	-
Dividends received								-
Fines	20,420,829	95,000	-	898,659	-	19,422,970	4,200	-
Licences and permits	2,906,600	-	-	-	-	2,790,000	116,600	-
Agency services	8,319,000	-	-	-	-	8,309,000	10,000	-
Other revenue	139,914,974	300,300	226,416	749,408	53,100	131,558,950	7,026,800	-
Gains on disposal of PPE	7,900,000	0	0	0	0	0	7900000	-
								-
								-
Total	**235,734,503**	**395,300**	**226,416**	**1,648,067**	**53,100**	**168,293,620**	**65,118,000**	-

SERVICE CHARGES NOT SET USING THIS MODEL

This tool only sets tariffs for services. There are a number of other service charges identified in mSCOA v 6.3 that are not set using this tool. The user must allocate the value of these service charges anticipated ***in the year for which the tariffs*** *are being set in the yellow highlighted cells below.*

Non-tariff revenue	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)
Water	-	-			
Connection/disconnection					
Meter reading fees					
Industrial water (non-potable)					
Availability charges					
Wastewater management	-		-		
Industrial effluent					
Treatment of effluent					
Availability charges					
Connection/reconnection					
Pump/removal of wastewater (from tanks)					
Electricity	-			-	
Appliance maintenance					
Connection/reconnection					
Joint pole usage					
Meter compliance testing					
Meter reading fees					
Notice revenues					
Temporary service plant					
Electricity distribution revenue for services					
Availability charges					
Waste management	-				-

Carrier bags					
Disposal facilities					
Refuse bags					
Waste bins					
Availability charges					
Skip					
Total non-tariff service charges	-	-	-	-	-

SUMMARY: NON-TARIFF REVENUE SOURCES

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Operating grants and subsidies	184,953,360	16,916,059	22,482,509	51,038,979	19,151,207	21,192,360	54,172,246	-
Property rates	340,506,300	-	-	-	-	340,506,300	-	-
Other income	235,734,503	395,300	226,416	1,648,067	53,100	168,293,620	65,118,000	-
Non-tariff service charges	-	-	-	-	-	-	-	-
Total	**761,194,163**	**17,311,359**	**22,708,925**	**52,687,046**	**19,204,307**	**529,992,280**	**119,290,246**	-

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On this sheet, the user must enter data on expenditures anticipated in the year for which tariffs are to be set, and allocate these between services.

ALLOCATING DIRECT COSTS PER FUNCTION

Enter the total anticipated expenditure ***in the year for which the tariffs are being set*** *. This expenditure must then be allocated to each service in order to calculate the total direct cost of providing that service. The expenditure types in white cells are from the MBRR classification. The user may choose to enter other expenditure types in the yellow cells in the 'Type of expenditure' column. There is a check to the right of the table that the amounts allocated to the services all add up to the total. Make sure that this check is zero.*

Type of expenditure	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	Governance and administration (R)	check = 0
Employee related costs	537,911,058	15,127,873	24,079,430	32,105,737	36,823,533	256,095,772	173,678,713	-
Remuneration of councillors	12,513,913	-	-	-	-	-	12,513,913	-
Debt impairment	19,414,147	339,698	802,297	858,219	328,759	15,256,028	1,829,146	-
Depreciation & asset impairment	149,154,404	24,545,168	20,807,558	27,785,874	3,753,220	50,679,455	21,583,129	-
Finance charges	49,658,000	19,765,000	13,925,000	15,100,000	248,000	590,000	30,000	-
Bulk purchases	429,805,282	-	-	429,805,282	-	-	-	-
Other materials	62,499,279	3,880,637	7,191,747	12,195,124	5,598,770	27,503,492	6,129,509	-
Contracted services	300,623,580	78,145,539	34,709,138	7,848,763	42,200,117	95,445,437	42,274,586	-
Transfers and subsidies	16,380,200	-	-	-	-	537,500	15,842,700	-
Other expenditure	164,252,013	8,096,867	3,815,301	1,875,643	6,921,888	82,843,372	60,698,942	-
Loss on disposal of PPE								-
								-
								-
								-
Total direct costs per service	**1,742,211,876**	**149,900,782**	**105,330,471**	**527,574,642**	**95,874,287**	**528,951,056**	**334,580,638**	-

ALLOCATING GOVERNANCE AND ADMINISTRATION COSTS

The cost of supply of a service includes a portion of the governance and administration costs (overheads) of the municipality. Governance and Administration costs must thus be allocated between services in order to determine the full cost of supply of that service. Enter the % of governance and administration costs that will be allocated to each service in the grey cells below.

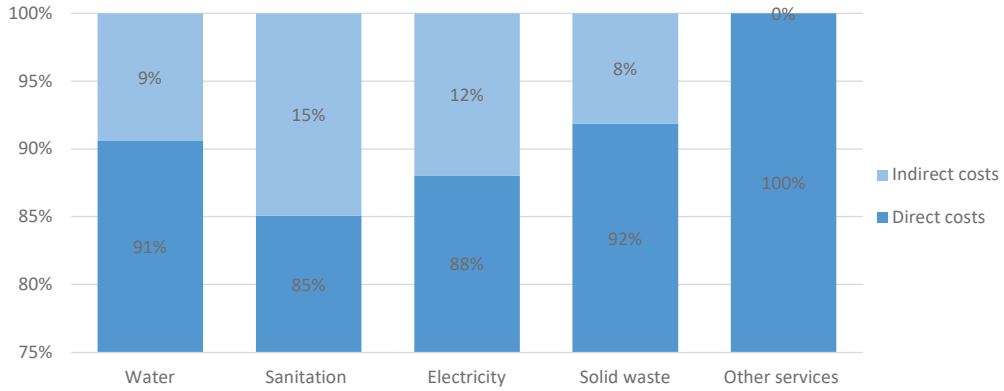
	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)	check = 0
% allocation of Gov & Admin costs		4.65%	5.52%	21.42%	2.55%		
	114,225,301	15,564,448	18,469,419	71,672,193	8,519,241	-	0

SUMMARY OF DIRECT AND INDIRECT COSTS

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct costs	**1,407,631,238**	149,900,782	105,330,471	527,574,642	95,874,287	528,951,056
Indirect costs	**114,225,301**	15,564,448	18,469,419	71,672,193	8,519,241	-
Total costs	**1,521,856,539**	**165,465,230**	**123,799,890**	**599,246,835**	**104,393,528**	**528,951,056**

% direct costs		91%	85%	88%	92%	100%
% indirect costs (overheads)		9%	15%	12%	8%	0%

Chart: Proportion of costs that are direct and indirect



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On this sheet, the user must decide if deficits are to be accepted on any services. The user must then enter the surpluses to be generated on the trading services and check that these result in sufficient surplus to cross-subsidiseany deficits allowed and still generate an adequate surplus on the budget as a whole.

SUMMARY: EXPENDITURE ALLOCATED AND NON-TARIFF REVENUE RECEIVED AFTER ALLOCATION OF GOVERNANCE AND ADMINISTRATION

The table below summarises the allocation of expenditure and revenues in the previous sheets. Any non-tariff revenue allocated to the Governance and Administration function has been distributed between the services according to the allocation of the Governance and Administration expenditure between the services. There may be a gap to be filled through tariffs on 'Other services' if the property rates revenue and other non-tariff revenues are not sufficient to cover the costs of providing these services.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expendtiure	**1,407,631,238**	149,900,782	105,330,471	527,574,642	95,874,287	528,951,056
Indirect expenditure	**114,225,301**	15,564,448	18,469,419	71,672,193	8,519,241	-
Total expenditure	**1,521,856,539**	**165,465,230**	**123,799,890**	**599,246,835**	**104,393,528**	**528,951,056**
Non-tariff revenue allocated to service	**641,903,917**	17,311,359	22,708,925	52,687,046	19,204,307	529,992,280
Non-tariff revenue allocated to Gov & Admin	**119,290,246**	16,254,603	19,288,384	74,850,260	8,896,999	-
Total non-tariff revenue allocated	**761,194,163**	**33,565,962**	**41,997,309**	**127,537,306**	**28,101,306**	**529,992,280**
Gap to be filled through tariffs	**760,662,376**	131,899,269	81,802,580	471,709,528	76,292,222	- 1,041,224

DEFICIT TO BE ACCEPTED ON SERVICES

Municipalities should move towards ensuring that all services at least break even. However, currently municipalities operate some services at a deficit. Enter the deficit that you are willing to accept on providing a service in the grey cells below. Bear in mind that you will have to generate surpluses on other services to cross-subsidise these deficits.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**1,521,856,539**	165,465,230	123,799,890	599,246,835	104,393,528	528,951,056
Enter deficit to be accepted as % of expenditure						
Deficit generated	- **1,041,224**	-	-	-	-	- 1,041,224

SURPLUS TO BE GENERATED ON SERVICES

The Municipal Powers and Functions Act Number 12 of 2007 allows municipalities to levy a surcharge on tariffs. Enter the total surcharge that you plan to levy in the year for which tariffs are being set on each service in the table below. Make sure that you have not indicated a surplus to be generated if you have already indicated that there will be a deficit in the table above. If you do this, the cell entry will be highlighted in bold red text.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Expenditure	**1,521,856,539**	165,465,230	123,799,890	599,246,835	104,393,528	528,951,056
Enter surplus to be generated as % of expenditure						
Surplus generated	**-**	-	-	-	-	-

In order for the budget to be fully funded, surpluses generated must be sufficient to at least cover anticipated deficits. If this is not the case, the user must reduce the deficits anticipated or increase the surpluses to be generated. The net surplus below is the total surpluses less the total deficits. It must be positive. If it is negative, adjust the deficits to be accepted on services or the surpluses to be generated until a positive figure is obtained.

Net surplus or deficit	**1,041,224**	*Net surplus is positive. No further adjustment is required.*
Net surplus or deficit as % of expenditure	**0.1%**	

ALLOCATION OF SURPLUS

If you are generating surpluses on some services and deficits on others, you will need to make some decisions about how the surpluses should be allocated to cross-subsidise the deficits. This must be done in the table below. The model provides a default allocation that allocates the available surplus to service in proportion to the deficit generated on a service. The user can choose to define an alternative allocation. Entries must be made in the grey cells only. This is not necessary for tariff setting, but only to confirm the overall funding of the budget.

	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Deficit generated	**- 1,041,224**	-	-	-	-	- 1,041,224
Surplus generated	**-**	-	-	-	-	-
Default allocation of surplus to cover deficits	**- 1,041,224**	-	-	-	-	- 1,041,224
Default % allocation of surplus		0%	0%	0%	0%	100%
Use default allocation?	Yes					
User defined allocation of surplus to cover deficits	**-**					
User defined % allocation of surplus						

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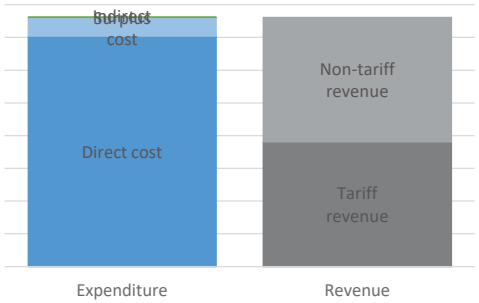
This sheet shows the revenue required from tariffs and the total funding of the budget. There are no user entries. It is a report sheet only.

REVENUE REQUIRED

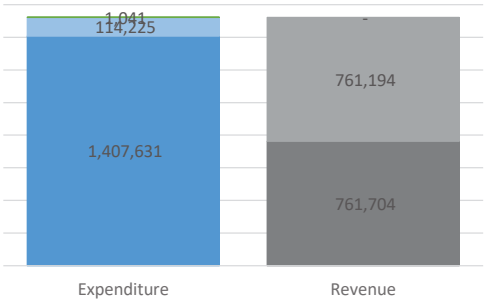
	Total (R)	Water (R)	Sanitation (R)	Electricity (R)	Solid waste (R)	Other services (R)
Direct expenditure	1,407,631,238	149,900,782	105,330,471	527,574,642	95,874,287	528,951,056
Indirect expenditure	114,225,301	15,564,448	18,469,419	71,672,193	8,519,241	-
Total expenditure	**1,521,856,539**	**165,465,230**	**123,799,890**	**599,246,835**	**104,393,528**	**528,951,056**
Surplus or deficit	1,041,224	-	-	-	-	1,041,224
Total expenditure plus surplus or deficit	**1,522,897,763**	**165,465,230**	**123,799,890**	**599,246,835**	**104,393,528**	**529,992,280**
Operating grants and transfers	184,953,360	24,297,621	31,241,776	85,030,079	23,191,524	21,192,360
Property rates revenue	340,506,300	-	-	-	-	340,506,300
Other income	235,734,503	9,268,341	10,755,534	42,507,227	4,909,782	168,293,620
Other non-tariff service charges	-	-	-	-	-	
Total non-tariff revenue	**761,194,163**	**33,565,962**	**41,997,309**	**127,537,306**	**28,101,306**	**529,992,280**
Revenue required from tariffs	**761,703,600**	**131,899,269**	**81,802,580**	**471,709,528**	**76,292,222**	
Total revenue	**1,522,897,763**	**165,465,230**	**123,799,890**	**599,246,835**	**104,393,528**	**529,992,280**

BUDGET FUNDING

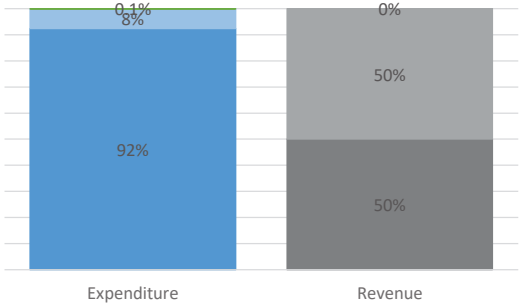
Budget funding: full budget: categories



Budget funding: full budget: R'000



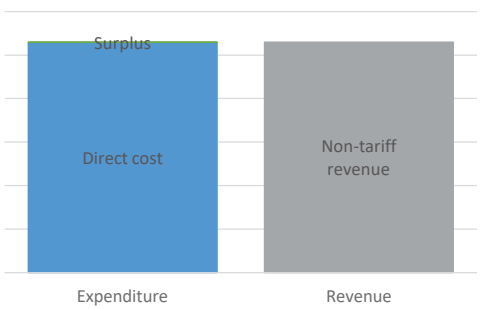
Budget funding: full budget: %s

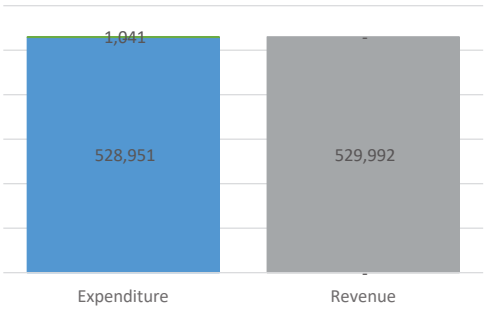


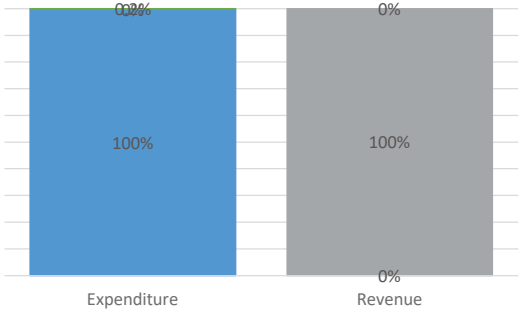
Budget funding: 'other' services: categories

Budget funding: 'other' services: R'000

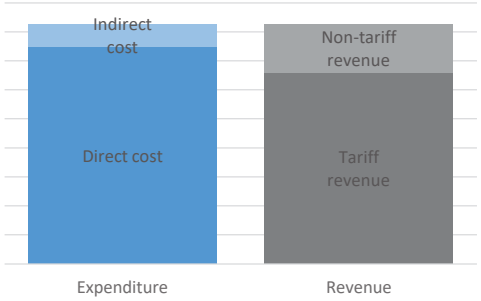
Budget funding: 'other' services: %s



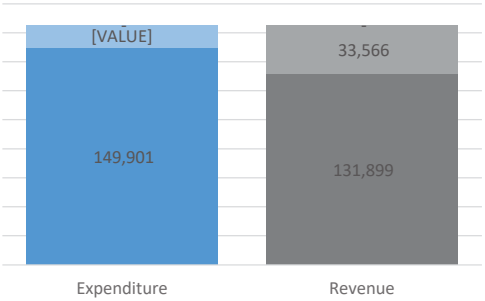




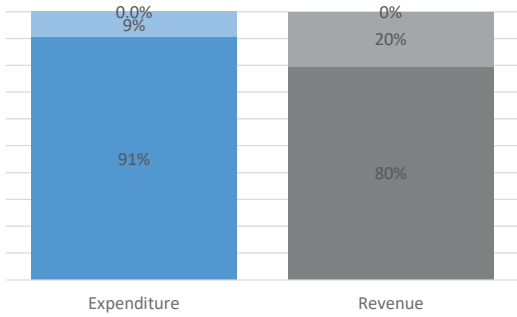
Budget funding: water service: categories



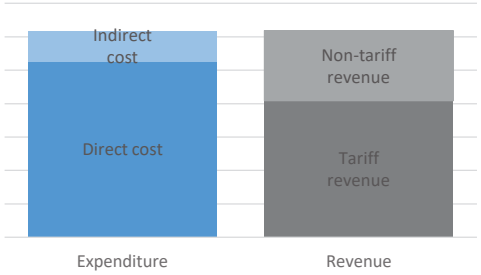
Budget funding: water service R'000



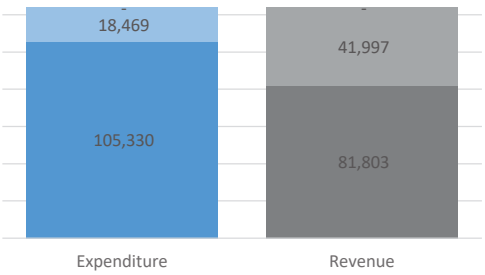
Budget funding: water service: %s



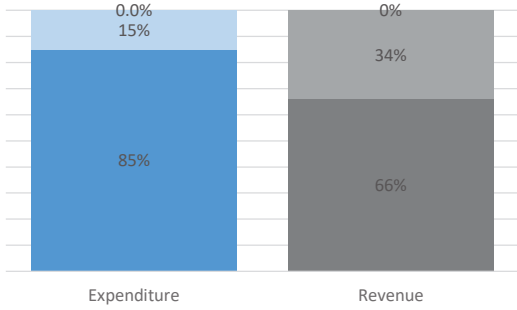
Budget funding: sanitation service: categories



Budget funding: sanitation service R'000



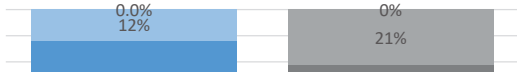
Budget funding: sanitation service: %s

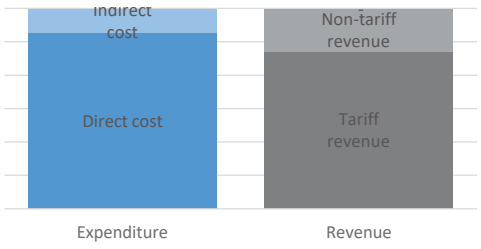


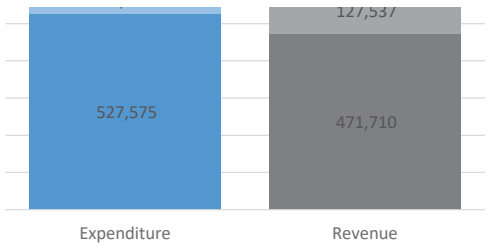
Budget funding: electricity service: categories

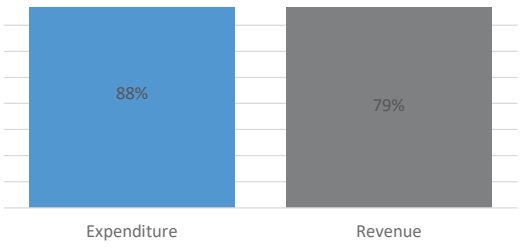
Budget funding: electricity service R'000

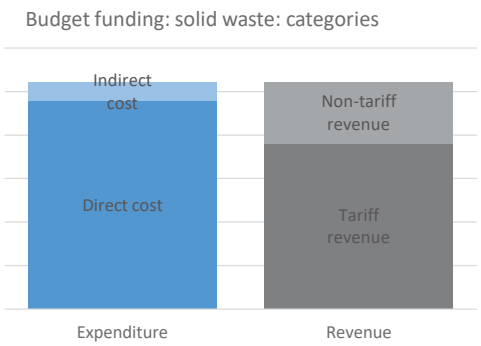
Budget funding: electricity service: %s

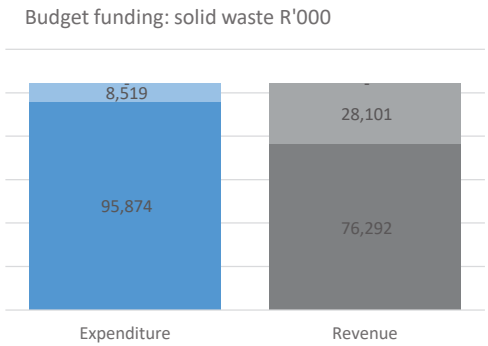


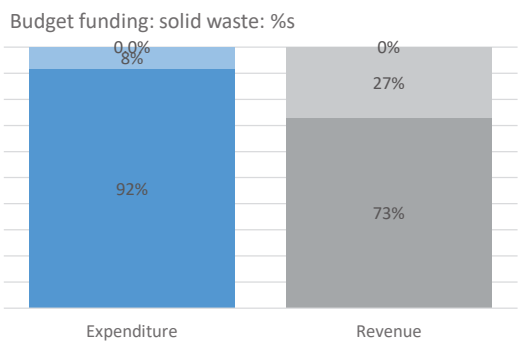












Figures for graph:

Full budget

	Expenditure	Revenue		Expenditure	Revenue
Direct cost	1,407,631		Direct cost	92%	
Indirect cost	114,225		Indirect cost	8%	
Surplus	1,041		Surplus	0.1%	
Tariff revenue		761,704	Tariff revenue		50%
Non-tariff revenue		761,194	Non-tariff revenue		50%
		-			
Total	1,522,898	1,522,898			

Other services

	Expenditure	Revenue		Expenditure	Revenue
Direct cost	528,951		Direct cost	100%	
	-				
Surplus	1,041		Surplus	0.2%	
		-			
Non-tariff revenue		529,992	Non-tariff revenue		100%
		-			
Total	529,992	529,992			

Water

	Expenditure	Revenue		Expenditure	Revenue
Direct cost	149,901		Direct cost	91%	
Indirect cost	15,564		Indirect cost	9%	
	-				
Tariff revenue		131,899	Tariff revenue		80%
Non-tariff revenue		33,566	Non-tariff revenue		20%
		-			
Total	165,465	165,465			

Sanitation

	Expenditure	Revenue		Expenditure	Revenue
Direct cost	105,330		Direct cost	85%	
Indirect cost	18,469		Indirect cost	15%	
	-				
Tariff revenue		81,803	Tariff revenue		66%
Non-tariff revenue		41,997	Non-tariff revenue		34%
		-			
Total	123,800	123,800			

Electricity

	Expenditure	Revenue		Expenditure	Revenue
Direct cost	527,575		Direct cost	88%	
Indirect cost	71,672		Indirect cost	12%	
	-				
Tariff revenue		471,710	Tariff revenue		79%
Non-tariff revenue		127,537	Non-tariff revenue		21%
		-			
Total	599,247	599,247			

Solid waste

	Expenditure	Revenue		Expenditure	Revenue
Direct cost	95,874		Direct cost	92%	
Indirect cost	8,519		Indirect cost	8%	
	-				
Tariff revenue		76,292	Tariff revenue		73%
Non-tariff revenue		28,101	Non-tariff revenue		27%
		-			
Total	104,394	104,394			

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On this sheet, the user must enter data about the customers, demand and sales of services.

ENTER WATER CUSTOMER DATA

Enter data on the number of customers and total annual sales volume in the base year in the yellow cells below. Estimate the number of customers and annual sales volume in the year for which tariffs are to be set in the grey cells.

	2023	2024	% change
Total number of customers		-	0.0%
Total annual sales (kl per annum)		-	0.0%

ENTER SANITATION CUSTOMER DATA

Enter data on the number of customers and total annual water sales volume in the base year in the yellow cells below. Estimate the number of customers and annual water sales volume in the year for which tariffs are to be set in the grey cells. Note that the water sales volume entered here is the volume sold to sanitation customers. This may differ from the volume sold to water customers, entered in the table above. Also enter the average % return flow, which is the kl of wastewater treated as a % of the kl of water sold.

	2023	2024	% change
Total number of customers		-	0.0%
Total annual water sales (kl per annum)		-	0.0%
Average % return flow *(kl of wastewater treated as % of kl of water sold)*		70%	
Volume of wastewater treated (kl per annum)	-	-	0.0%

ENTER ELECTRICITY CUSTOMER DATA

Enter data on the number of customers and total annual sales volume in the base year in the yellow cells below. Estimate the number of customers and annual sales volume in the year for which tariffs are to be set in the grey cells. If you have data on the total network demand in kVA in the base year, enter this in the yellow cell provided. Also enter the estimated kVA in the year for whcih tariffs are set in the grey cell. If you do not have this data, these cells can be left blank.

	2023	2024	% change
Total number of customers		-	0.0%
Total annual sales (kWh per annum)		-	0.0%
Network demand (kVA)			0.0%

ENTER SOLID WASTE CUSTOMER DATA

Enter data on the number of customers in the base year in the yellow cell below. Estimate the number of customers in the year for which tariffs are to be set in the grey cell.

	2023	2024	% change
Total number of customers		-	0.0%

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This sheet calculates the fixed cost per customer; the variable cost per unit sold; and the tariff revenue required per unit sold for the water service as a whole.

ALLOCATE FIXED AND VARIABLE COSTS

In this box, the user must specify what proportion of each expenditure type is fixed in the grey cells below. Expenditures can be 100% fixed, 100% variable or a mix. Fixed costs will be allocated between customer groups based on number of customers in each group later in the model, and variable costs will be allocated based on volumes of water sold.

	Total expenditure (R)	% Fixed	% Variable	Fixed costs (R)	Variable costs (R)
Employee related costs	15,127,873		100%	-	15,127,873
Remuneration of councillors	-		100%	-	-
Debt impairment	339,698		100%	-	339,698
Depreciation & asset impairment	24,545,168		100%	-	24,545,168
Finance charges	19,765,000		100%	-	19,765,000
Bulk purchases	-		100%	-	-
Other materials	3,880,637		100%	-	3,880,637
Contracted services	78,145,539		100%	-	78,145,539
Transfers and subsidies	-		100%	-	-
Other expenditure	8,096,867		100%	-	8,096,867
Loss on disposal of PPE	-		100%	-	-
0	-		100%	-	-
0	-		100%	-	-
0	-		100%	-	-
Governance and administration	15,564,448		100%	-	15,564,448
Total cost	**165,465,230**	**0%**	**100%**	**-**	**165,465,230**

CALCULATION OF UNIT COSTS

This box shows the fixed and variable unit costs, based on the allocation of costs in the table above. It also shows the total cost of supply per unit sold.

Fixed unit cost (R per customer per month)	-
Variable unit cost (R per kl sold)	-
Total unit cost (R per kl sold)	**-**

CALCULATION OF UNIT REVENUE REQUIRED FOR WATER

This box shows the unit revenue required from tariffs for the service. This may be higher or lower than the total unit cost due to the allocation of subsidies, requirement for surpluses and allowance for deficits.

	(R)
Total expenditure	165,465,230
Deficit generated on water	-
Surplus generated on water	-
Expenditure minus deficit plus surplus	**165,465,230**
Operating grants and transfers	24,297,621
Property rates revenue	-
Other income	9,268,341
Other service charges	-
Total non-tariff revenue	**33,565,962**
Revenue required from tariff	131,899,269
Average unit revenue required (R per kl sold)	**#DIV/0!**

SUMMARY: WATER

Fixed unit cost (R per customer per month)	-
Variable unit cost (R per kl sold)	-
Total unit cost (R per kl sold)	-
Average unit revenue required (R per kl sold)	#DIV/0!
Unit revenue required as % of cost	#DIV/0!

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This sheet calculates the fixed cost per customer; the variable cost per unit sold; and the tariff revenue required per unit sold for the sanitation service as a whole.

ALLOCATE FIXED AND VARIABLE COSTS

In this box, the user must specify what proportion of each expenditure type is fixed in the grey cells below. Expenditures can be 100% fixed, 100% variable or a mix. Fixed costs will be allocated between customer groups based on number of customers in each group later in the model, and variable costs will be allocated based on volumes of wastewater treated.

Cost components		Total expenditure (R)	% Fixed	% Variable	Fixed costs (R)	Variable costs (R)
Employee related costs		24,079,430		100%	-	24,079,430
Remuneration of councillors		-		100%	-	-
Debt impairment		802,297		100%	-	802,297
Depreciation & asset impairment		20,807,558		100%	-	20,807,558
Finance charges		13,925,000		100%	-	13,925,000
Bulk purchases		-		100%	-	-
Other materials		7,191,747		100%	-	7,191,747
Contracted services		34,709,138		100%	-	34,709,138
Transfers and subsidies		-		100%	-	-
Other expenditure		3,815,301		100%	-	3,815,301
Loss on disposal of PPE		-		100%	-	-
	0	-		100%	-	-
	0	-		100%	-	-
	0	-		100%	-	-
Governance and administration		18,469,419		100%	-	18,469,419
Total cost		**123,799,890**	**0%**	**100%**	**-**	**123,799,890**

CALCULATION OF UNIT COSTS

This box shows the fixed and variable unit costs, based on the allocation of costs in the table above. It also shows the total cost of supply per unit treated.

Fixed unit cost (R per customer per month)	-
Variable unit cost (R per kl treated)	-
Total unit cost (R per kl treated)	**-**

CALCULATION OF REVENUE REQUIRED FOR SANITATION

This box shows the unit revenue required from tariffs for the service. This may be higher or lower than the total unit cost due to the allocation of subsidies, requirement for surpluses and allowance for deficits.

	(R)
Total expenditure	123,799,890
Deficit generated on sanitation	-
Surplus generated on sanitation	-
Expenditure minus deficit plus surplus	**123,799,890**
Operating grants and transfers	31,241,776
Property rates revenue	-
Other income	10,755,534
Other service charges	-
Total non-tariff revenue	**41,997,309**
Revenue required from tariff	81,802,580
Average unit revenue required (R per kl treated)	**#DIV/0!**

SUMMARY: SANITATION

Fixed unit cost (R per customer per month)	-
Variable unit cost (R per kl treated)	-
Total unit cost (R per kl treated)	-
Average unit revenue required (R per kl treated)	#DIV/0!
Unit revenue required as % of cost	#DIV/0!

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This sheet calculates the fixed customer cost per customer; the fixed demand cost per unit of demand, and the variable cost per unit sold; as well as the tariff revenue required per unit sold for the electricity service as a whole.

ELECTRICITY EXPENDITURE BY ACTIVITY

In this box, the user must specify what proportion of each expenditure type is related to customers, what proportion is related to energy/consumption and what proportion is related to demand. This is in line with the NERSA Cost of Supply Framework. Expenditures can be 100% of one category or a mix of categories. Customer costs will be allocated to customers based on number of customers later in the model, consumption costs will be allocated based on volumes sold, and demand costs will be allocated based on network kVA demand per customer category. Note that if you do not have data on network kVA per category, then you should allocate all demand costs to customer costs if you wish to treat them as fixed or to consumption costs if you wish to treat them as variable.

Electricity direct cost components	Total expenditure (R)	% Fixed customer costs	% Variable energy costs	% Fixed demand cost	Customer costs (R)	Energy costs (R)	Demand costs (R)
Employee related costs	32,105,737			100%	-	-	32,105,737
Remuneration of councillors	-			100%	-	-	-
Debt impairment	858,219			100%	-	-	858,219
Depreciation & asset impairment	27,785,874			100%	-	-	27,785,874
Finance charges	15,100,000			100%	-	-	15,100,000
Bulk purchases	429,805,282			100%	-	-	429,805,282
Other materials	12,195,124			100%	-	-	12,195,124
Contracted services	7,848,763			100%	-	-	7,848,763
Transfers and subsidies	-			100%	-	-	-
Other expenditure	1,875,643			100%	-	-	1,875,643
Loss on disposal of PPE	-			100%	-	-	-
0	-			100%	-	-	-
0	-			100%	-	-	-
0	-			100%	-	-	-
Overheads	71,672,193			100%	-	-	71,672,193
Total costs	**599,246,835**	**0%**	**0%**	**100%**	**-**	**-**	**599,246,835**

CALCULATION OF UNIT COSTS

This box shows the customer, energy and demand unit costs, based on the allocation of costs in the table above. It also shows the total cost of supply per unit sold.

Customer cost (R per customer per month)	
Energy costs (R per kWh sold)	
Demand cost (R per kVA)	
Total cost (R per kWh sold)	

REVENUE REQUIRED FOR ELECTRICITY

This box shows the unit revenue required from tariffs for the service. This may be higher or lower than the total unit cost due to the allocation of subsidies, requirement for surpluses and allowance for deficits.

	(R)
Total expenditure	599,246,835
Deficit generated on electricity	-
Surplus generated on electricity	-
Expenditure minus deficit plus surplus	**599,246,835**
Operating grants and transfers	85,030,079
Property rates revenue	-
Other income	42,507,227
Other service charges	-
Total non-tariff revenue	**127,537,306**
Revenue required from tariff	471,709,528
Average unit revenue required (R per kWh sold)	**#DIV/0!**

SUMMARY: ELECTRICITY

Customer cost (R per customer per month)	
Energy costs (R per kWh sold)	
Demand cost (R per kVA)	
Total cost (R per kWh sold)	
Average unit revenue required (R per kWh sold)	#DIV/0!
Unit revenue required as % of cost	#DIV/0!

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This sheet calculates the fixed cost per customer for the solid waste service as a whole.

CALCULATION OF UNIT COSTS

This box shows the unit cost per customer.

Total unit cost (R per customer per month)	-

REVENUE REQUIRED FOR SOLID WASTE

This box shows the unit revenue required from tariffs for the service. This may be higher or lower than the total unit cost due to the allocation of subsidies, requirement for surpluses and allowance for deficits.

	(R)
Total expenditure	104,393,528
Deficit generated on solid waste	-
Surplus generated on solid waste	-
Expenditure minus deficit plus surplus	**104,393,528**
Operating grants and transfers	23,191,524
Property rates revenue	-
Other income	4,909,782
Other service charges	-
Total non-tariff revenue	**28,101,306**
Revenue required from tariff	76,292,222
Average unit revenue required (R per customer per month)	**#DIV/0!**

SUMMARY: SOLID WASTE

Total unit cost (R per customer per month)	-
Average unit revenue required (R per customer per month)	#DIV/0!
Unit revenue required as % of cost	#DIV/0!

ANNEXURE M

COMMENTS ON THE DRAFT BUDGET & RESPONSES

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
1	Individual	Helen van Rensburg	5 April 2023	*Comment*: Property Rates Affordability of monthly bill Financial Relief Operational Services query I have previously asked for an air release value on the municipality side of the meter – without success- as when there is a burst pipe the air bubbles increase my 'water usage'. (Matter addressed with Operational Services feedback)	*Response:* The following background related to the budgeting process and considerations related to tariff increases and cost containment must be taken into account when the 2023/2024 proposed budget is considered – Stringent measures were implemented during those budget processes to ensure minimal increases in tariffs for municipal services approved over the past 3 years with only 4,5% across the board for 2020/21, followed by 4.5% for 2021/22 and increases ranging from 4.9% for water, refuse at 5.9% and sewage service charges at 4,3% for the current financial year (2022/23). Before-mentioned strategy was implemented after careful consideration of our own position, as conscious decisions to contain at least the cost of municipal services for these two budget cycles, in view of the COVID-19 hard lockdown and subsequent devastating effect on our communities, causing many businesses to close doors for months and in some instances permanently closing down, causing job losses and hardship for those who were self-employed at the time. This approach represented the extreme caution and care exercised by the municipality to contribute in alleviating the burden on communities in containing rates- and tariff increases. The municipality was however confronted since February 2022 with skyrocketing oil prices, which caused petrol and diesel prices to rise drastically over the past year. Before-mentioned context provides the basis for the compilation of the draft MTREF budget for 2023/24, and recommended tariffs included in this report. The Budget Steering Committee recommended revenue projections for 2023/24 based on tariff increases for the respective basic municipal services ranging from 6,5% to 7.5%. Electricity increase is indicated as 15,1% (more information later on in this report).

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					The final recommendation for the increase in water tariffs, specifically related to the water tariff slide scale applied, was based on the Budget Steering Committee of the municipality considering comments received in response to the Draft Budget tabled in Council in March 2023. The recommedation of sliding scale increases now represents a less steep increase in the brackets as previously proposed. The General Valuation roll for the financial years 2023/24 - 2027/28 has been published by the Overstrand Municipality towards the end of February 2023, and property owners had until 3 April 2023 to object. The Valuation Roll is the official record of the value of all rateable properties within the jurisdiction of a municipality area. The last general valuation was effective from July 2016 and it was found that property values increased significantly since then to bring it in line with present market values. In terms of the MPRA, property rates are calculated on the value of the land and of any improvements or buildings. This value is based on the property's market value - the price you would realistically get for a property in the open market, between a willing buyer and a willing seller. Property Rates are levied as a cent in the Rand based on the market value of the property as reflected in the valuation roll. Taxpayers could do their own calculations in this regard, with a calculator provided for on the municipal website after the draft budget was tabled on 29 March 2023. The increase in Property Rates revenue for 2023/24 is slightly more than 15%, although the draft figures as a percentage of the base year (current year budget for 2022/23), exceeds 18%. Important however to note that the actual income anticipated is in excess of the budget,

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					thus increasing the base year, resulting in a budgeted increase of slightly more than 15%. **A new, discounted rate in the rand** in comparison with current rate, will be applicable for the calculation and levying of property rates, which calculations will furthermore be based on the new property valuations in accordance with the new Valuation Roll for implementation from 1 July 2023. These increases are now also recommended to Council in the MTREF Budget Report (2023/24), to Council on 31 May 2023. **To be noted that the continuation of rebates is recommended for the new financial period (2023/24), with the following as example:** Residential Property: - Minus: First R15 000 of property value - Minus: R35 000 - Minus: additional 20% of the levy calculated on such property **The Budget Steering Committee of the municipality considered comments received in response to the 2023/24 Draft Budget and Budget Roadshows held during April 2023. Before-mentioned resulted in the rebated amount for the category, "applicabe on the older than 60, who's gross monthly household income may not exceed the amount of two times (4X) of state funded social pensions per month" category, recommended to increase from 50% rebate, to 70% rebate, as enhanced support to ratepayers exceeding 60 years with limited income. The** Pensioners Rebate - 100% to approved applicant who are older than 60, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month. - **70% to approved applicant who are older than 60, who's gross monthly household income may not exceed the amount**

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					of four times (4X) of state funded social pensions per month. - 40% to approved applicant who are older than 60, who's gross monthly household income more than four times (4X) but less than eight times (8X) of state funded pension per month. The draft budget provided for a increase in Electricity tariffs for municipal consumers of 15,1%. Important to note however that the final recommendation to Council for Electricity tariffs for municipal consumers will be based on the percentage increase stipulated in the draft NERSA consultation paper to be published and approved by the National Energy Regulator of South Africa (NERSA) from 1 April annually. The applicable tariffs for municipal consumers are annually implemented from 1 July, as the starting date of the municipal financial year. The draft tariffs application are based on the increase of 15,1% in accordance with the draft guideline letter issued . The final tariffs applicable on Overstrand residents will be aligned to the final approval of the municipal electricity tariffs by NERSA. The average increase of a municipal account (basket of services), <u>excluding Electricity amounts and Property Rates</u>, relate to an average increase between 6.5% and 7.5%. In instances where water consumption exceeds 18kl, the increase might be higher. Sundry tariffs - ranging from 6% to variable deductions or to a cost recovery adjustment. The extended list of tariffs is available. Before-mentioned being taken into account, especially in view of the extraordinary measures taken over the past 3 years to keep tariff increases to the minimum, whilst the detrimental effect of substantial fuel increases and loadshedding related costs (fuel for generators to have bulk services, loss in Electricity Revenue due loadshedding etc, etc) the proposed tariffs applicable for 2023/2024, inclusive of property rates as part of the basket, is regarded as an exceptional effort to support our communities and local business sector.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					The Overstrand Municipality is also offering a better than average Indigent subsidy benefit in comparison with peers. Multiple messages have been shared on media platforms, sms, radio, over the past few weeks in reminding residents to register on the municipal indigent database to be considered for an indigent subsidy allocation on their municipal account. This outreach programme assist needy households to register and/or re-apply for Indigent Subsidy support.
2	Individual	Gerrit van den Dool	09 April 2023	*Comment*: Future of Campsite at the end of Geelhout avenue. .	*Response: Property Management* *A formal tender process will follow in due course to invite bids for the longterm lease of this facility for the development and management of a resort.*
3	Individual	Eldie Brink	11 April 2023	*Comment:* 1. Possible budget provision for expansion of Rooiels Nature Reserve directed as request to Ward Committee for ward 10? 2. Detail for Rooiels budget related to infrastructure (stormwater, roads etc)	*Response: Environmental Management Services* 1. *A complete application is not recieved to enable discussion/consideration of this matter. Budget provision will only be considered subsequent to before-mentioned.* *Response: Environmental Management Services* *The Rooi-els municipal area resorts under the management of the Senior Manager-Kleinmond Administration. The area management structure is responsible for the management of maintenance of all civil services and the budget allocated under the Operational Budget is reserved for Kleinmond, Betty's Bay and Rooi-Els area.*
4	Betty's Bay Ratepayers Association	WR Jackson	15 April 2023	*Comment* Water pipe replacement Stormwater Capital funding	Response: Community Services / Finance There are various stormwater requests in the municipality, that is discussed and motivated to be placed on the Capital Budget, but not all projects are included in the Final Draft Budget.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				EPWP projects Material, plant and labour spend Roads Technical shortfall / more proportional allocation of time and resources to Betty's Bay Sewerage Tanker Services, etc In our assessment over the past 2 years, it must be said that we are doing great overall, however we must work smarter and stay focused on our core business for now.	All stormwater inputs delivered was submitted to the Budget Steering Committee, but was not identified as an absolute priority, due to the affordability to implement the specific project. The MIG (grant) funding is specifically allocated from the National Government to provide basic services in the lower income areas. It must be noted that the municipality operates as one organization, and the allocation of all resources (Capital funding/ staff/ machines/ materials) may be necessary at certain times of need. Projects across the Overstrand (250KM coastline, must be considered and prioritised, in some instances based on a requirement for refurbishment to prevent subsequent damage to networks or extensive maintenance of entire areas of the network, if not attended to, or expansion to keep up with demand of our increasing population. The prioritization of projects was discussed in the initial paragraph. Please note that budget allocations in previous financial years, was a priority during that specific year. Please note that priorities are reviewed on an annual basis with the other towns in the municipality. Commitments for multi-year funding must be approved by council as a multi-year project. Rock formations are one of the more difficult assumptions made during the pre-design of a project. A geographical study must be conducted in the area to determine the extent of the rock formation. Initial trial holes may assist with the quantity determination. EPWP projects are submitted and approved at the start of the budget year and additional requests for EPWP support requires additional funding.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					The EPWP rates were approved by the Council and above the minimum wage as prescribed by the national legislation. Tankers-The strategic approach must be to invest more in sewer networks to achieve a sustainable sewer service. The Tanker service was historically achievable with the coastal towns, but population growth and migration to the coastal towns after COVID pandemic. The cost to run and maintain the service is a heavy burden in terms of ever-increasing fuel and resources cost. It is recommended that pipe systems be installed at a higher pace. Pipes have a lower maintenance cost and a longer lifespan as asset. The replacement of the existing tanker system is supported to provide a high service level.
5	Hermanus Ratepayers Association	Brian wridgway	17 April 2023	*Comment:* Revenue: Property Rates/Proposed increases Services Charges increase Consumption levels vs Costs Employee Costs / Organogram Contracted Services, Operational costs / people costs Depreciation & Interest	*Response* Please also refer Comment 1 for Response Employee Costs / Organogram: The municipality is currently in process of review of the organogram of the organisation. Depreciation & Interest: 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 R149,1m for the 2023/24 financial year and equates to 8,56 per cent of the total operating expenditure. The National Treasury prescripts regarding budgeting for depreciation, direct as follows: *Funding Depreciation*

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					It is important to note that depreciation represents the cost of using assets in service delivery and forms part of the total cost of providing the municipal service. Accordingly, it should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service. *Interest relates to external loans interest costs for Infrastructure (networks, reserviors, etc).*
6A	Residents of Asazani	Cllr Connie Tafu-Nwonkwo	24 April 2023	*Comment* Residents of Asazani, in the 2023 financial budget, request the following: • Service plots (Iziza zomhlaba ezibonelelwayo) • Fencing of Asazani • speed humps (Residents of Asazani Request: Xhosa version attached)	Response The requests from Asazani residents are noted. The ward committees of the respective wards in Overstand register and prioritise the ward requests to be included in the Integrated Development Plan of the municipality. These requests are considered on an annual basis in accordance with the municipality's funding available every year, with the compilation of the annual budget for services for the total municipal area of the Overstrand.
6B	Councillor	Connie Tafu-Nwonkwo	05 May 2023	*Comment:* Submission for this current budget in Ward 5 Play parks erf: 11802 and 413. Asazani speed bump, Service plots, board wall, wheel bins. Transit camp wall and wheel bins. Kuyasa Swartdam road site C2 wheel bins. Ward 12 Masiphumelele: Higham's light, play park, skip next to business hub, upgrading of	*Response* The requests are noted. The ward committees of the respective wards in Overstand register and prioritise the ward requests to be included in the Integrated Development Plan of the municipality. These requests are considered on an annual basis in accordance with the municipality's funding available every year, with the compilation of the annual budget for services for the total municipal area of the Overstrand.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				street when is raining always have floods, Service plots. Multi-purpose centre(library, home affairs, SASSA, youth recreation). New township.	
7A	Individual	Tommy Snibbe	24 April 2023	*Comment:* Property Valuations / Increase in Property rates Budget Deficit	*Response* Please also refer Response: Comment 1 Budget Deficit: It should be noted that although the 2023/24 operational budget and first indicative year 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.
7B	Individual	Tommy Snibbe	03 May 2023	*Comment:* Property Rates / Pensioners Rebate / Medium & Longterm Financial Planning / The OM's Views On Various Matters	*Response* Please refer Response on Comment 1. Various matters reference / commented on - please refer the relevant Budget Reports, the Annual Report and the Integrated Development

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				Public Participation / Communication / Communications In General Electricity / Increase / Surplus Income / Capital Budget The OM plans to sell off Land to pay for Vehicles (second hand from Cape Town Municipality?) Give us some insight in the medium and long term planning please as requested in the last two paragraphs on page two of this letter. Operational Budget: Operational deficit = r57m. Is this perhaps the reason for the unrealistic increase in property tax? Kindly comment on this when you do your Medium and Long term planning as per the last two paragraphs on page two of this letter. Employee And Councillor Remuneration To increase Service Levies, Rates and Taxes is the easy way to bolster your income. You should start looking at the sustainability / affordability of these tariff increases.	Plan of the Overstrand Municipality for comprehensive information and insight.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
8	Kleinmond Ratepayers Association	Mr Chris Harding	28 April 2023	*Comment:* Property Rates increases and other comments; The following points need answering: 1. What happened to the "only inflation increases" in municipal charges required by National Treasury? 2. Why have you budgeted for an 18% increase in collection of assessment rates in 2023/24 than in 2022/23 3. All tariff increases are, by Natural Treasury, required to be "equitable reasonable and affordable" 4. We are also aware that any new properties on the new valuation roll will contribute to the increase of 18%, but why were these figures not shared publicly? We appeal to you to re-visit the calculations to bring it in line with inflation.	*Response* *Please refer Response to Comment 1*
9	Individual	Robert Oosthuizen	27 April 2023	*Comment:* Zero Based Budgeting / Justify all operating expenditure Cost Drivers, Employee Costs Availability Charges Property Valuations Governance & Audit process ensuring fair property valuation process Macro economic risk factors	*Response* Please also refer Response to Comment 1 A lengthy budget process is followed from October until March annually, to have a Draft Budget available. During this period various meetings take place to consider multiple areas ranging from current factors impacting on the budget as well as each cost centre being analysted by relevant line departements, before the first of a number of Budget Steering Committee meetings follows. The Municipality's expenditure framework for the 2023/24 budget and MTREF is informed by the following:

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					• 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 South African Local Government Association (SALGA) recently acknowledged the challenges faced by the country due to load shedding as a result of failing generation infrastructure and lack of maintenance to Eskom's generation fleet. This relates to the following - *"During load shedding municipalities are experiencing a range of negative impacts such as:* *• Increased theft of infrastructure such as cables* *•Increased frequency of vandalism of infrastructure (such as transformers etc.)* *• Damage to electricity distribution networks, especially substations, due to excessive switching.* *• Cable fault increases due to high loads after restoring the supply of electricity - Approximately R150 000 to R250 000/day of load shedding.* *• Medium voltage switchgear failure - Approximately R50 000 to R 150 000/day of load shedding.* *• Impact on WWTW and water purification plants.*

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					➢ *The huge financial implications of utilising back-up power for wastewater treatment works.* • *Loss of sales revenue* ➢*Cities incur a loss of income due to unserved energy whereby the overall average direct loss ranges from between R3 million to R6million per day of load shedding.* • *Overtime budgets are abnormally high* ➢ *Switching operators and control officers who are performing network switching operations and restoring supply after equipment damage or theft & Vandalism incidents are costing between R60 000 to R80 000 per day of load shedding."* Furthermore, the loss of income from unserved energy due to load shedding and the iimpact of load shedding on WWTW facilities and water purification plants, costs for the use of back-up power (Gensets) and additional costs for distribution network maintenance, upgrades and new infrastructure are key areas. Before-mentioned must be continuously monitored, to reduce risk where there is an indication that the budget must be adjusted if there is material under-collection of revenue, or unforeseen and unavoidable expenditure. With the current mid-year review process, the adjustments budget at the end of January 2023 included reduced Electricity Revenue of R13,6m for the six-month period, as well as increased budget for fuel costs (generators).
10	Ward Councillor	Dudley Coetzee	01 May 2023	*Comment* 1 Steeper increase for water consumption in excess of 18kl. 2 Tariff Code SE7A5 has been duplicated	*Response* 1. *The final recommendation for the increase in water tariffs, specifically related to the water tariff slide scale applied, was based on the Budget Steering Committee of the municipality considering*

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				3 Standing orders for sewer Tanker services result in tanks being pumped that are not full which places unnecessary demands on the tanker service.	*comments received in response to the Draft Budget tabled in Council in March 2023.* *2. The recommedation of sliding scale increases now represents a less steep increase in the brackets as previously proposed.* *The proposed increase applicable to the 3rd sliding scale is now recommended at a lower increase, and a phased approach to spread the increase across the 19kl to 60kl tariff steps of the sliding scale.* *3. The Duplication of Tariff Code SE7A5 was rectified.* *Standing orders for sewerage tanker services will be refered to the relevant operational devision.*
11	Betty's Bay Ratepayers Association	JH Briers	28 April 2023	*Comment:* The budget must take cognisance of the ongoing negative economic climate in SA Various Queries, Observations, Comments And Notes Regarding The Budget	*Response* Please refer Response on Comment 1. There are various requests in the municipality, that is discussed and motivated to be placed on the Capital Budget, but not all projects are included in the Final Draft Budget due to the affordability to implement the specific project. It must be noted that the municipality operates as one organization, and the allocation of all resources (Capital funding/ staff/ machines/ materials) may be necessary at certain times of need. Projects across the Overstrand (250KM coastline, must be considered and prioritised, in some instances based on a requirement for refurbishment to prevent subsequent damage to networks or extensive maintenance of entire areas of the network, if not attended to, or expansion to keep up with demand of our increasing population.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					Please note that priorities are reviewed on an annual basis with the other towns in the municipality. Commitments for multi-year funding must be approved by council as a multi-year project. Various matters reference / commented on - please also refer the relevant Budget Reports, the Annual Report and the Integrated Development Plan of the Overstrand Municipality for comprehensive information.
12	Individual	P Spies	11 April 2023	*Comment* Increase in Property Rates, Electricity charges, Services, Affordability	*Response* Please refer Response on Comment 1.
13	Individual	H Louw	03 May 2023	*Comment* Increase in Property Rates, Municipal Tariffs, Affordability	*Response* Please refer Response on Comment 1.
14	Individual	Andre du Toit	04 May 2023	*Comment* Various comments and areas highligted for explanation / confirmation, with regard to the HSRA.	*Response* The Comments submitted are noted. The budget supports various projects related to the Mayor's 3C's (p8). Please also refer to Response to Comment 1. The Draft Budget was assessed by the Provincial Treasury as well as National Treasury with no findings or notices regarding prosed budget & tariffs recommended.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					The alignment of the SRA budget in terms of projects is included in documentation presented. The municipality has no finding regarding non-compliance to the SRA By-Law. The SRA submit monthly statements as well as reports as required. The amount included in the budget with regard to the SRA special rate forms part of the grouping Property Rates, as prescribed by the municpal Standard Chart of Accounts. The SRA legislative framework stipulates the approval by the municipal council, of the additional rate to be levied for the SRA. Retention is calculated annually after 30 June, to determine the portion to refund the SRA. It is thus necessary to consider the retention since it does not relate to an unlimited roll-over approach.
15	Individual	Mike Bryant	4 May 2023	*Comment* Sewerage Services - Costs / Level of service, vehicles etc	*Response:* It must be noted that the municipality operates as one organization, and the allocation of all resources (Capital funding/ staff/ machines/ materials) may be necessary at certain times of need. Projects across the Overstrand (250KM coastline, must be considered and prioritised, in some instances based on a requirement for refurbishment to prevent subsequent damage to networks or extensive maintenance of entire areas of the network, if not attended to, or expansion to keep up with demand of our increasing population. Please note that priorities are reviewed on an annual basis with the other towns in the municipality. Commitments for multi-year funding must be approved by council as a multi-year project. Tankers-The strategic approach must be to invest more in sewer networks to achieve a sustainable sewer service. The Tanker service was historically achievable with the coastal towns, but population

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					growth and migration to the coastal towns after COVID pandemic. The cost to run and maintain the service is a heavy burden in terms of ever-increasing fuel and resources cost. It is recommended that pipe systems be installed at a higher pace. Pipes have a lower maintenance cost and a longer lifespan as asset. The replacement of the existing tanker system is supported to provide a high service level.
16	Hermanus Skatepark Club	Dirk Basson PA	03 May 2023	*Comment* Budget Allocation available for skatepark – Hermanus Sports Club	*Response* The request is noted. The ward committees of the respective wards in Overstand register and prioritise the ward requests to be included in the Integrated Development Plan of the municipality. These requests are considered on an annual basis in accordance with the municipality's funding available every year, with the compilation of the annual budget for services for the total municipal area of the Overstrand.
17	Individual	Boy Fyfer	01 May 2023	*Comment* Increase in Property Rates, Electricity Tariffs, Affordability	*Response* Please refer Response on Comment 1.
18	Sandbaai Belastingbetalersverenigin g	Mnr Roy Groenewald	05 May 2023	*Comment* Increase in Property Rates	*Response* Please refer Response on Comment 1.
19	Individual	Veronica Van Zyl	04 May 2023	*Comment* Valuation of property to be re-visited & increase in Property Rates	*Response* The General Valuation roll for the financial years 2023/24 - 2027/28 has been published by the Overstrand Municipality, and property owners had until 3 April 2023 to object. The Valuation Roll is the

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					official record of the value of all rateable properties within the jurisdiction of a municipality area. The last general valuation was effective from July 2016 and it was found that property values increased significantly since then to bring it in line with present market values.
20	Individual	Dawid Snyman	05 May 2023	*Comment* Depreciation amount in the budget / in relation to Expenditure, Revenue Remuneration: R551,04m, (Numbers, Councillors, Employees)	*Response* 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 R149,1m for the 2023/24 financial year and equates to 8,56 per cent of the total operating expenditure. The National Treasury prescripts regarding budgeting for depreciation, direct as follows: *Funding Depreciation* *It is important to note that depreciation represents the cost of using assets in service delivery and forms part of the total cost of providing the municipal service. Accordingly, it should be included in the setting of cost reflective tariffs to recover the full cost of rendering the service* Information related to Remuneration (Table 45): 27 Councillors (12,5m) 1215 Employees R538m)
21	Individual	Riaan Wium	05 May 2023	*Comment* Electricity Tariff Justification & Surplus Basic Charge increase Perception that Electricity Service is subsidising Property Rates as source of	*Response* Municipalities must adhere to cost reflective tariff-setting. 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

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				income to fund the budget – suggest increasing property rates instead. Petition submitted w.r.t.Electricity tariffs objections	of rendering the service. The municipality submit on an annual basis draft electricity tariffs to NERSA for consideration. The infrastructure levy referred to in the budget comment was approved by NERSA, with the necessary documentary proof. The National Energy Regulator of South Africa (NERSA) approved a Municipal Tariff Guideline increase ('Guideline increase') for the 2023/24 financial year of 15.1%, applicable to consumers of the municipality electricity. The municipality however, must provide for an increase of 18,49% on the monthly account for bulk electricity purchases of the municipality from Eskom. The shortfall between bulk payment and accounts billed is at a loss of millions, which the municipality must address. Taking into account that almost 75% 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. Important to note that the approved tariffs applicable on Overstrand municipal consumers, provide for the different categories of users, as well as a sliding scale, allowing household consumers to pay less per unit in the instance of consumption up to 350 units per month, with an inclining trend in the brackets of the sliding scale, for higher consumption (second step up to 600 units, third step above 600 units.

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					The municipality budgeted for a surplus of 5,36%, this is below the maximum of 15%. With the anticipated loadshedding for the winter months at stage 6, the surplus will deteriorate further to below 5%. The vehicle fleet and interest on loans, for electricity infrastructure for Overstrand are funded from the surplus realised since these items are not budgeted for in the operational budget for this service. Tariff settling and service rendering are based on principles to be applied and legislation to comply with, it is thus not allowed to charge more for Property Rates purely because VAT is not applicable.
22	Onrus Homeowners Association	Antoinette Bronkhorst	05 May 2023	*Comment* The increase of rates as per the valuation roll is quite extensive, impact on pensioners / Pensioners rebate on property rates are not adequate; The increases of all other services also increased quite substantially and add financial pressure to the stressed financial scenario of especially pensioners. Understanding for loadshedding, diesel, dramatic impact on the cash flow of the municipality;	*Response* Please refer Response to Comment 1.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				Our appreciation for providing well run communication channels and meetings involving the relevant ratepayers and all other people living in Hermanus.	
23	Individual	C van Heerden	05 May 2023	*Comment* Grounds of appeal: • Electricity Tariffs – SSEG Tariffs (E18) ➢ One of the purposes of an electrical tariff, is to change customer behavior. The current and proposed SSEG tariffs does not attempt to change customer behavior (1) There is no initiative for customers to use electricity smartly. (2) Customers are not encouraged to feed the municipal grid or limit consumption during peak hours. As customers grid charge batteries immediately after load shedding or just before sunset, this will lead to a worsened load factor, increasing municipal purchase costs at Eskom. It also increase the load on the distribution network during peak times or just after load shedding. ➢ Without the net consumer rules (refer E18 on tariff schedule), the SSEG tariff will be unsustainable. ➢ The SSEG tariff is not as per sound international practices, with reference to the attached study	*Response* We take note of your appeal. Overstrand is continuously striving to deliver a sustainable and transparent service to all customers and to stay on top of the latest regulations and industry developments. With support from the Municipal Energy Resilience Fund and Local Government, we have completed a Cost of Supply and Grid capacity study to assist us in determining the best possible tariffs and implementation strategies for our clients. The Renewable energy market is growing at a rapid speed. Municipalities are trying their best to keep up with the changes in regulatory frameworks as well as implementing the best solutions to remain sustainable whilst still delivering the best possible customer service. We are actively investigating new bi-directional / smart metering solutions that will lower the cost of meter installations for SSEG as well as sustainable strategies for tariff implementation to assist customers and the municipality at reaching the best possible partnership in the ever changing renewable market. We will try our best to address all the concerns listed in your appeal within the current regulatory framework we are governed by.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				document as well as other studies available. ➢ The current SSEG tariffs continually place the Electricity section as a business at risk. The SSEG tariffs does not significantly assist customers to shorten their payback time of their solar systems (as per international norms), making it viable for them to go for a grid tied system and actively feed the grid during times as required by the tariff. The result is that roof solar customers rather stay offline and the municipality is more and more losing income. Not only is the Overstrand losing income, but they are not fully utilizing their capital asset (electrical reticulation system), resulting in a significant amount of dead capital. ➢ The net consumer requirement result that customers generate a significant amount of excess electricity into the distribution, customers are not paid, but Overstrand will sell this electricity and receive an income from this sales. This is an unfair system especially to customers with holiday homes with grid tied solar energy. It is not known if the Auditor General fully understands this issue and whether he will	

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				consider it as an irregular accounting principle once he fully understand it. ➢ The net consumer principle may also result that solar equipment of the consumer become dead capital or underutilized capital. Although it is not of significance for Overstrand, it impacts on the National economy. • Budget ➢ SSEG purchases and "profits" due to the net consumer requirement should somehow be pertinently stated in the budget planning and statements similarly as Technical and Non-Technical losses.	
24	Individual Fynbos Park	Jurie Hamman	05 May 2023	*Comment* Fynbos Park Body Corporate and others, (FP) raised objections against Overstrand Municipality's (OSM) Tariff Policy(s) Tariff Schedules and Invoicing since April 2013. A long fruitless process followed without a conclusive outcome. The decision and reasons given by the Budget Steering Committee (OSM-BSC) dated 2022-06-01 and forwarded to us By Chief Financial Officer (CFO) was particularly disappointing. FP's response, forwarded to Executive Mayor and Municipal	*Response* As mentioned in the budget comment/ objection received, the principles in this matter were addressed previously by Overstrand Municipality. The same arguments are raised in the submission this budget cycle as in previous years, with the response stating the clarification and explanations previously provided in response to the comment / objection.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				Manager are attached to this objection as FP also require answers to those comments. We found the Budget objection process frustrating since we started objecting in 2013-14 Financial year and never received satisfactory answers, although all our objections were based in law and facts covering Municipal Sectional Title Property Affairs.	
25	Onrus Vermont SRA NPC	Anton du Preez	05 May 2023	*Comment* The proposed cent in the rand for the OVSRA results in little, if any, increase in the levy for existing homeowners / All expenses increase annually / OVSRA's cent in the rand levy is the lowest of all three SRAs / residents in Ward 13 will be able to afford a higher tariff than draft. Funds to install cameras / CCTV systems, etc. Unavoidable factors that the steering committee could never have imagined would impact our budget (long list, including battery backups for CCTV systems are imperative for continued operation during loadshedding.	*Response* The municipality has, and have to face similar challenges, just on a very large scale. In these instances strategies will have to be reviewed and expenses carefully prioritised and expenditure curtailed to the bare necessary. Before-mentioned very relevant to a SRA, based on the fact that the following framework cannot be ignored - A Special Rating Area (SRA) have a 5-year budget as per their approved Business Plan and as such cannot anticipate future development or valuation fluctuations due to successful appeals etc. The impact on individuals is extensively modelled to ensure that it does not exceed the original approved impact as per the 5-year budget and if greater than the budget growth it remains within the threshold of affordability and sustainability.
26	Ward Councillor	Ronald Nutt	08 May 2023	*Comments* From Ward 4 the following comments to be included. 1. That there is a need for Capital Funding be made available in the Budget for Community Services Directorate to address the requests for new Play Parks	Response The comments from Ward 4 are noted. These projects not included in the ward list yet, to be registered at the ward committee structure and be prioritised together with the ward requests, and included in the Integrated Development Plan of the

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				and Fencing and equipment in all Wards where there is a specific need for it. 2. Capital Funding be made available in the Budget/IDP for Ad hoc Stormwater Issues to be dealt with over all Wards in Overstrand 3. Capital Funding be made available in the Budget/IDP for Sidewalks & Speed Calming measures to be dealt with across all Wards in Overstrand. 4. Our IDP wishlist express on Ward 4 specific need for a total upgrade of the Play Park on the c/o Orgidee Street & Sweetpea Street, Mount Pleasant Ward 4 to be included and prioritised for funding.	municipality. These requests are considered on an annual basis in accordance with the municipality's funding available every year, with the compilation of the annual budget for services for the total municipal area of the Overstrand.
27	Northcliff Residents	John Bristow	05 May 2023	*Comments* Public Participation Various operational matters related to Northcliff	*Response* Comments related to Public Participation will be responded to by Strategic Management Services Various operational matters & requests on a continuous basis communicated with the Municipal Manager and Operational Services - Hermanus
28	Individual	Bob Stanway	24 April 2023	*Comments* Public Participation Proposed SRA tariff to be imposed upon affected Ratepayers due to the increased property values	*Response* Comments related to Public Participation will be responded to by Strategic Management Services The proposed additional rate for special rating areas are discounted in accordance with the proposed property rates discounted percentage (residential, business, etc)
29	Individual	Karl Pretorius	23 April 2023	*Comment*	*Response*

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
				Increase in Property Valuations, Property Rates	The General Valuation roll for the financial years 2023/24 - 2027/28 has been published by the Overstrand Municipality towards the end of February 2023, and property owners had until 3 April 2023 to object. The Valuation Roll is the official record of the value of all rateable properties within the jurisdiction of a municipality area. The last general valuation was effective from July 2016 and it was found that property values increased significantly since then to bring it in line with present market values. In terms of the MPRA, property rates are calculated on the value of the land and of any improvements or buildings. This value is based on the property's market value - the price you would realistically get for a property in the open market, between a willing buyer and a willing seller. Property Rates are levied as a cent in the Rand based on the market value of the property as reflected in the valuation roll. Taxpayers could do their own calculations in this regard, with a calculator provided for on the municipal website after the draft budget was tabled on 29 March 2023. The increase in Property Rates revenue for 2023/24 is slightly more than 15%, although the draft figures as a percentage of the base year (current year budget for 2022/23), exceeds 18%. Important however to note that the actual income anticipated is in excess of the budget, thus increasing the base year, resulting in a budgeted increase of slightly more than 15%. **A new, discounted rate in the rand** in comparison with current rate, will be applicable for the calculation and levying of property rates, which calculations will furthermore be based on the new property valuations in accordance with the new Valuation Roll for implementation from 1 July 2023. These increases are now also recommended to Council in the

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS	
					MTREF Budget Report (2023/24), to Council on 31 May 2023. **To be noted that the continuation of rebates is recommended for the new financial period (2023/24), with the following as example:** Residential Property: - Minus: First R15 000 of property value - Minus: R35 000 - Minus: additional 20% of the levy calculated on such property **The Budget Steering Committee of the municipality considered comments received in response to the 2023/24 Draft Budget and Budget Roadshows held during April 2023. Before-mentioned resulted in the rebated amount for the category, "applicabe on the older than 60, who's gross monthly household income may not exceed the amount of two times (4X) of state funded social pensions per month" category, recommended to increase from 50% rebate, to 70% rebate, as enhanced support to ratepayers exceeding 60 years with limited income. The** Pensioners Rebate - 100% to approved applicant who are older than 60, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month. - **70% to approved applicant who are older than 60, who's gross monthly household income may not exceed the amount of four times (4X) of state funded social pensions per month.** - 40% to approved applicant who are older than 60, who's gross monthly household income more than four times (4X) but less than eight times (8X) of state funded pension per month.

Comment 1

Doret Taljaard

From: Helen van Rensburg | Quali Projects <helen@qualiprojects.co.za>
Sent: Wednesday, 05 April 2023 11:14
To: CFO
Subject: Draft Budget

Categories: Budget & Policies Matters

Dear Santie Reineke Naude

Good morning .

Draft Budget
In lieu of the increase validations of property in Betty's Bay, I am very concerned about the cost of my monthly bills.
My own annual wage increases have not been in line with the annual wage increase of the municipality.
With each year it is becoming more challenging to pay the monthly bills.
I always try and pay on time, and try and allow a bit extra in case of emergencies, however that is quickly swallowed up.

What kind of monthly costs can I expect going forward and is there any means to get financial relief?

I have previously asked for a air release value on the municipality side of the meter – without success-
as when there is a burst pipe the air bubbles increase my 'water usage'.

You guidance will be greatly appreciated.

kindest regards
Helen van Rensburg
4408 Lachenalia rd, Betty's Bay
072 808 2884

Comment 2.

Doret Taljaard

From: Gerrit van den Dool <vandendool@mweb.co.za>
Sent: Sunday, 09 April 2023 18:57
To: CFO
Subject: Budget and campsites

Good day,

I appreciate all the work that goes in to budgeting and managing the Overstrand finances. There is however one item that I would like clarity on.

Here in Kleinmond we have two campsites, one at Palmiet and the other in town, at the end of Geelhout avenue. The last one is my concern, it is in a sad state and is very seldom used. It also has a bad reputation on camping websites and social media. I assume you make a loss on this camping, there are costs but little revenue

I believe there was a plan a few years ago to put this up for tender, and there were people interested in this and to upgrade the facility. Nothing seems to have come from this. How can the municipality not use this very good opportunity to add to the finances and develop this to a sought after campsite also brining revenue to our businesses.

Looking forward to your input.

Regards
Gerrit van den Dool

Comment 3

Doret Taljaard

From: Eldie Brink <eldie.brink@gmail.com>
Sent: Tuesday, 11 April 2023 14:18
To: Bernard King
Cc: rera.chair@rooiels.org.za; rec.chair@rooiels.org.za
Subject: Rooiels: Navrae oor die OM-begroting 2023-2024

Beste Mnr King,

Ek verwys na ons telefoongesprek. Soos versoek, epos ek asseblief vir u ons navrae:

1. Sal dit asseblief vir u moontlik wees om vas te stel of daar onder die Omgewingsbewaringafdeling se begroting vir 2023-2024 begroot is vir R90 0000 vir die beoogde uitbreiding van die Rooiels Natuurreservaat, soos wat versoek was via die Wyk10-komitee?

2. Sal dit asseblief moontlik wees om die onderdeel van die begroting vir Rooiels op die vlak van die Hangklip-Kleinmond-gebied te sien te opsigte van infrastruktuur soos vir stormwater-werke, herstel van geplaveide strate, ensovoorts?

Dankie by voorbaat

Eldie Brink
Sekretaris Rooiels Belastingbetalersvereniging

Chairman
Wayne Jackson 0829281260
Secretary
Karon Scholefield 0823226722

Comment 4

Betty's Bay Ratepayers Associat
4233 Adenandra Road
Betty's Bay
7141

Dear Santie

Contact Number: 028 313 8040
Email address: cfo@overstrand.gov.za

Thank you for the sterling job you do for us all in the Overstrand and especially for our Hangklip/ Kleinmond administration. Your presence at our budget engagement on evening of 11 April 23 in Kleinmond was comforting and encouraging. We know and understand the complexity of your key performance area.

The aim of this correspondence is to encourage the budget to reflect capital funding for this administration, 2022/2023, 2023/2024 and beyond.

Water pipes: We are encouraged and grateful for the progress made with the water pipe replacement project and we thank you for that. We trust that engineering will maintain its progress to completion.

Stormwater: Lanaria storm water project is ongoing and not yet completed. We have not yet sufficiently and adequately provided the necessary funding to our administration to conclude this project. The remedy must reflect in this budget.

Although Stormwater is our number 4 top priority on the IDP, we have no funding allocated for storm water, except for Proteadorp with MIG funding.

As a result of not providing sufficient Capital Funding, labour and resources to this administration, matters are often escalated or assigned to officials in Hermanus with little effect or remedy. We then must continue with what we have with great difficulty and sometimes unsuccessfully. We need more capital funding now to eliminate the backlog and to establish ourselves correctly in this stormwater situation. This budget must reflect its support to eliminating the backlog at the very least.

Capital funding of R3 315 902 mil was allocated in the 2010/2011 fin year.
Capital funding of R3 315 902 mil was received in the 2020/2021 fin year. 10 years later.

We then decided to implement the Stormwater Master Plan with the understanding that Ward 10 would receive a similar or better amount (R3 315 902) on an annual basis.

Work was started in Betty's Bay with 420 metres of pipe laid with the associated infrastructure i.e. manhole, grid inlets etc.

Due to the high cost of rock excavation, the system in Diastella could not be completed. Terrain evaluation was not properly assessed prior to money been allocated to the job, with the result Diastella could not be completed. We must learn from this.

Capital funding of R1 000 000 mil was received in the 2021/2022 fin year.

During that period, we had a few storms that highlighted certain sections (Lanaria being one) where intervention was needed, but that intervention could only be addressed by new infrastructure, meaning we needed more Capital funding. This was not made available.

EPWP projects were asked to assist with labour. Despite the challenges another 355 metres of pipe was laid, however this was far less than our projected 600 metres of laid pipe by the end of June 2023.

It must be noted that we envisage spending R1 635 040 mil on material, plant and labour for the 355 metres against the R3 315 902 mil spent on 420 metres the previous year.

We further must understand that the semi-skilled and skilled labour is situated in the heart of our local communities. The standard of skills and rate of compensation for skills in our current strategy will cause further delays and unprofessional results. This too could be costly.

Chairman
Wayne Jackson 0829281260
Secretary
Karon Scholefield 0823226722

Betty's Bay Ratepayers Associat
4233 Adenandra Road
Betty's Bay
7141

We should not and must not think we can pay a brick layer R250 per day or a general assistant R191 per day and expect a proper job. In the real world where we need to be leaders, skilled labour earns in the region of R51 per hour. This is an important note to be considered in the future for our own good.

Roads: The stormwater picture is also applicable to our roads. It speaks to the gravel roads that are in an appalling state due to insufficient funding. This budget must equip our administration with what is required. Our current operational budget is insufficient and needs to be increased in this budget and beyond with continuity and relevance.

Technical shortfall is also adding to future unnecessary spending. A lack of gravel, unreliable equipment, a lack of equipment and the lack of skilled pilotage are areas that must be addressed as it has a negative effect on our spending power in the long run.

It would also be beneficial to execute a more proportional allocation of time and resources to Betty's Bay going forward.

STOOL BUSSES (Tankers)

July 2021 to Jun2022 Total pumps for Overstrand	56581	100%	Stool Busses
Hangklip/Kleinmond	30490	**54%**	4
Total pumps for the rest of the Overstrand	26091	**46%**	?
January 2023 Total pumps for Overstrand	5196	100%	Stool Busses
Hangklip/ Kleinmond:	2907	**56%**	4
Total pumps for the rest of the Overstrand	2291	**44%**	?
February 2023 Total pumps for Overstrand:	3952	100%	Stool Busses
Hangklip/ Kleinmond	2160	**55%**	4
Total pumps for the rest of the Overstrand	1853	**45%**	?

Demand before COVID was at a manageable rate, since then, the demand has doubled. The fleet size however has remained static.

GROWTH TRENDS FOR WARD 10: BUILDING PLANS APPROVED

July 2019 to June 2020	Total Value	R 83 738 300 mil	Betty's Bay
	Grand total value Ward 10	R 124 055 500 mil	
	Approved plans per town was	**65**	
July 2020 to June 2021	Total Value	R 133 416 150 mil	Betty's Bay
	Grand total value Ward 10	R 200 155 400 mil	
	Approved plans per town was	**100**	
July 2021 to June 2022	Total Value	R 257 616 550 mil	Betty's Bay
	Grand total value Ward 10	R 379 233 750 mil	
	Approved plans per town	**162**	

Again, building plans approved indicates that demand for services are on the upward trend.

STAFF ALLOCATION TO THIS ADMINISTRATION

July 2019 to June 2020	191
July 2020 to June 2021	196
July 2021 to June 2022	196
July 2022 to date	181

We should not be decreasing our staff capabilities as well, unless we have a technological alternative.

Chairman
Wayne Jackson 0829281260
Secretary
Karon Scholefield 0823226722

Betty's Bay Ratepayers Associat
4233 Adenandra Road
Betty's Bay
7141

Trends indicate a steep upwards trajectory on all fronts, and we need to see that adequate capital funding and resources are increased accordingly. Our budget does not reflect this.

Sports: We are encouraged by the progress made in this regard. Note that Mooiuitsig sports facilities upgrade is reflected in the Ward 9 IDP/budget slot.

Sewage: We are again encouraged by the planning and funding for these endeavors, however the ongoing sewage problem in Mooiuitsig has not yet been resolved.

Baboons: Extensive work and at great cost has been done to understand this phenomenon. It is not our responsibility and much less funding must be allocated to baboons. If any, our responsibility must be strictly to alert residents of their presence. This may be funded by us as it is equally beneficial to all. The current program by this administration is all that is required.

Contractors: This administration has been allocated very limited funding for buildings. We have not thought this through sufficiently and it must be reworked to a more realistic purse. Return on investment is critical when hiring contractors. We cannot throw R30 000.00 away to contractors that leaves us out of pocket and in a worse situation than we were in, in the first place.

RED FLAG We have Zero Capital funding allocated to stormwater infrastructure for the current 2022/2023 fin year. In the draft budget for the 2023/24 fin year, we again have Zero provision for stormwater. Currently our administration will not be able to implement any projects requiring the construction/upgrading of storm water infrastructure and roads at all. We must fix this oversight soonest.

We have unintentionally not fully understood the challenge or inadvertently lost the will to address the challenges in this administration by not allocating the important and necessary resources it so desperately needs.

REQUEST Equip the budget for this year and beyond with adequate capital funding, grants and municipal funding to adequately empower our administration to address all the issues mentioned in this document and more.

In our assessment over the past 2 years, it must be said that we are doing great overall, however we must work smarter and stay focused on our core business for now.

Date: 15 April 2023

(WR JACKSON)
BETTY'S BAY REATEPAYERS ASSOCIATION: CHAIRMAN

Doret Taljaard

From: Bettysbay Ratepayers <bettysbayratepayers@gmail.com>
Sent: Sunday, 23 April 2023 10:40
To: CFO; Wayne Jackson
Cc: Theresa Els
Subject: The BBRA input the the draft Budget April 2023
Attachments: Reply on budget IDP April 23.docx

Categories: Budget & Policies Matters

Hi Santie
I have attached our input to the above budget engagement session held in Kleinmond.
Kind regards
Wayne

Comment 5

Doret Taljaard

From:	Hermanus Ratepayers Association <ratepayers@hermanus.co.za>
Sent:	Monday, 17 April 2023 16:07
To:	CFO
Cc:	Dean O'Neill; Annelie Rabie
Subject:	Feedback on the IDP Budget presentation on 4th April 2023
Attachments:	IDP and Budget Review 4th April 2023.docx

Good afternoon Santie,
As requested by Dr Rabie please find attached my notes on the Budget presentation.
Kind regards,
Brian Wridgway.

Hermanus Ratepayers Association

ratepayers@hermanus.co.za

https://www.ratepayers.co.za

Brian Wridgway
www.ratepayers.co.za
076 941 8065

IDP and Budget Review 4th April 2023. Municipal Auditorium.

FIRSTLY, credit needs to be given to the CFO and her team in the preparation of the Draft Budget. Having gone through most of the document it is apparent that it's a complex exercise demanding incredible attention to detail. So, thank you to Santie.

REVENUE

The first hot button is Property Rates and the proposed increases brought about by the re-valuation. The bottom line is that the global % increase is too high. 18.26% is excessive no matter how you slice it. For the last 10 years rates have increased at a rate above the CPI, and this is the last straw. We understand that some will pay more and others less and that the 18.26% is the average. The statement by the mayor that the latest revaluation is merely a correction based on the failure of previous councils to correct values is disingenuous.

You need to lower the FACTOR and give relief in the form of increased rebates below defined property values. Cape Town has shown great sensitivity by raising the threshold for exemptions as well as increasing the value of properties who qualify for increased rebates. We suggest that you have a look at average property values and either increase the R15,000 and the R35,000 or increase the 20% discount to a higher value.

Secondly the Service Charges affecting homeowners directly show an increase of 11.60%. The Service Charge for electricity has increased by the same % as for consumption since the 2017/2018 budget and it's not sustainable. I have listened to the justifications put forward on numerous occasions and I remain unconvinced. I know that the Treasury guidelines say something about the charges reflecting their costs but 11.5% seems excessive. The problem is that once the increase is levied it remains in perpetuity and attracts increases yar after year. The cost escalation is compounded. Has any research been done around households surviving on pension incomes because these increases will affect them disproportionately?

As with rebates perhaps a concession to households below a prescribed value to accommodate pensioners and poorer households.

Thirdly, the current tranches in increasing costs of consumption don't do enough to encourage more prudent use of water and frugal users don't benefit enough from their efforts.

Based on the "user pays" principle these tranches need to be reviewed so that conspicuous consumption attracts conspicuous cost. We all know about the owners who come during holiday times and show no restraint and they should feel the pain. Keep the increase in fixed costs lower and punish the conspicuous users.

Table 11 on page 23 of the Executive Summary sets out typical household bills based on the budget and the numbers illustrate this point. We would like to see lower growth, reflective of the cost of rendering the services.

Against a base line increase of 7% as measured by the CPI we think you need to think again, because 11.4% is too high.

EXPENSES

FIRSTLY, the big number is Employee related costs at 30.8 % of the total. We know your hands are tied by collective bargaining etc. One question never answered is the so-called NOTCH increases. We need an explanation because it seems to guarantee an extra 2%. In commerce there is no such thing as a NOTCH increase and this needs to be remedied, if not immediately then phased out over time.

Also of concern is the remuneration of the senior officials in the Administration. 7 officials earning more than 27 councilors. Salaries, which *in some cases*, neither the roles nor the individuals would command in the market. There is also the unanswered question of these salaries relative to the grading of the OM. We know its historical but there needs to be correction over time. We would go as far as to say that if you employed an economist to *evaluate the outcomes* of the Local Economic Development Directorate relative to its costs both in the Administration and the cost of a Portfolio Chair it would be consigned to the dustbin. Unpalatable perhaps but truthful, nevertheless.
Some interesting stats:
34 people representing 2.8% of the headcount earn 13% of the total salary bill.
Average salary of these is R 773,739 pa.
The other 1177 representing 97.2% earn the other 87% of the salaries at an average of R272,500 pa.
What are all these people doing?
Perhaps the active members of the Ward Committees should establish a collective to negotiate more realistic compensation for their time.

We would have to look at the OM organogram to give an opinion on the potential for cost saving based on the levels at which people are employed. We also note with interest the reference made to efforts to restructure the Administration as a whole. It's easy from the outside to make value judgements but there is certainly lots of expertise in Hermanus to draw on in this regard.

SECONDLY, the fact that in the categories of Contracted Services R 295,738,000 and Operational Costs R 164,254,000 there are hidden people costs.

At 8.5% the increase vs the CPI of 7% seems reasonable given some of the known constraints with Load Shedding and its associated costs. We feel that an evaluation of top Staff Structures and value for money in Contracted Services may deliver some savings. If the "People component" were to be extracted from the entire expense base the figure would be greater than the 30.5%. This is frightening.

One statistic which jumped out at us is the fact that the budget for Depreciation and Interest far exceeds that of Operational costs!

What are the norms and standards in other municipalities?

Comment 6A

Doret Taljaard

From: [redacted]
Sent: Monday, 24 April 2023 15:50
To: CFO
Subject: RE: SUBMITION FROM ASAZANI

Dear CFO

Find below the translation as per request:

A REQUEST FROM THE RESIDENTS OF ASAZANI

We the residents of Asazani, in the 2023 financial budget, request the following:

- **Service plots (Iziza zomhlaba ezibonelelwayo)**
- **Fencing of Asazani**
- **speed humps**

we will be happy if our request will be accepted:

Thank you!

Residents of Asazani

From: CFO <CFO@overstrand.gov.za>
Sent: Monday, 24 April 2023 15:13
To: Noluthando Zweni <tzweni@overstrand.gov.za>
Subject: FW: SUBMITION FROM ASAZANI

Dear Noluthando,

Can you please assist us with translation of the attached request?

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: Connie Tafu-nwonkwo <ctafu-nwonkwo@overstrand.gov.za>
Sent: Monday, April 24, 2023 2:22 PM
To: Dean O'Neill <mm@overstrand.gov.za>; **CFO** <CFO@overstrand.gov.za>; Annelie Rabie <anneliierabie@overstrand.gov.za>
Cc: constancyt@yahoo.com; Masibongwe Sihlahla <msihlahla@overstrand.gov.za>
Subject: SUBMITION FROM ASAZANI

Dear MM

I trust you are well; I received this letter from Asazani in Zwelihle they want Municipality to consider their area for this coming budget.
Please see the attachment for their request.

Thank you will appreciate your response.

Kindly Regards

Connie Tafu-Nwonkwo
PR Councillor
Overstrand Municipality
M: +27 (0) 71 916 7342 T: +27 (0) 28 313 5083| E: ctafu-nwonkwo@overstrand.gov.za

Overstrand Municipality
A: 1 Magnolia Street, Hermanus, 7200 | **P:** P.O Box 20, Hermanus, 7200
T: +27 (0) 313 8000 | **F:** +27 (0) 312 8128
E: enquiries@overstrand.gov.za | **W:** www.overstrand.gov.za

MEMO

21-04-23

Isicelo sabahlali base Asgani

Thina singabahlali base Asgani kwiBUDGET ka 2023 sicela:

*iService plat
*Ukubiyelelwa i Asgani
*Speed humps

Sovuyiswa kukwamkeleka kwesicelo sethu singabahlali

Enkosi

Abahlali base Asgani

1. Monwabisi AA1
2. Ntombizanele AA56
3. Vuyisanani AA3
4. Xolisa AA4
5. Nomvuyo AA55
6. Nompilo AA54
7. Velisa AA 6
8. Lingelihle AA 7
9. Mnambithi AA 53
10. Thulani AA 65
11. Lindile AA 64
12. Maimasi AA 63
13. Masixole AA 61
14. Zolile AA 66
15. Busisiwe AA 71
16. Ndudi AA 68

MEMO

1	Anele	AA69
18	Amanda	AA70
19	Nokuthula	AA 46
20	Mawande	AA 14
21	Songezo	AA 13
22	Lindelwa	AA 11
23	Siziwe	AA 49
24	Beyini	AA 10
25	Esethu	AA 8
26	Yathisiwa	AA 51
27	Nonkululeko	AA 15
28	Mokoto	AA 11
29	Sive	AA 45
30	Busisiwe	AA 71
31	Mawandile	AA 44
32	Zandile	AA 43
33	Anele	AA 19
34	Xoliswa	AA 40
35	Dtyasi	AA 21
36	Lindiswa	AA 22
37	Nomfundo	AA 23
38	Asiphe	AA 37
39	Banginkosi	AA 35
40	Khanyo	AA 26
41	Ntandazo	AA 27
42	Songezo	AA 28
43	Simphiwe	AA 29
44	Andiswa	AA 30
45	Mninawa	AA 31
46	Linganiso	AA 36
47	Sebenzile	AA 35

Comment 6B

Doret Taljaard

From: Connie Tafu-nwonkwo
Sent: Friday, 05 May 2023 15:29
To: CFO
Cc: constancyt@yahoo.com; Masibongwe Sihlahla; Bongie Nombula
Subject: SUBMISSION

Categories: Budget & Policies Matters

Dear CFO

I trust you are well; Submission for this current budget in Ward 5 Play parks erf: 11802 and 413.

Asazani speed bump, Service plots, board wall, wheel bins.

Transt camp wall and wheel bins.

Kuyasa Swartdam road site C2 wheel bins.

Ward 12 Masiphumelele: Higham's light, play park, skip next to business hub, upgrading of street when is raining always have floods, Service plots.

Multi-purpose centre(library, home affairs, SASSA, youth recreation).

New township.

Kindly Regards

Connie Tafu-Nwonkwo
PR Councillor
Overstrand Municipality
M: +27 (0) 71 916 7342 T: +27 (0) 28 313 5083 | E: ctafu-nwonkwo@overstrand.gov.za

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Comment 7A

Doret Taljaard

From: Dean O'Neill
Sent: Monday, 24 April 2023 21:33
To: Tommy Snibbe
Cc: CFO; Doret Taljaard
Subject: RE: MONTHLY PROPERTY TAX BILL

Categories: Budget & Policies Matters

Dear Mr Snibbe

Receipt of your below input into the 2023/24 Draft Budget is herewith acknowledged and the content noted for submission to the Budget Steering Committee for consideration.

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: Tommy Snibbe <tommy.wardcom@gmail.com>
Sent: Monday, 24 April 2023 04:59
To: Dean O'Neill <mm@overstrand.gov.za>
Subject: MONTHLY PROPERTY TAX BILL

Good day Mr. O'Niel,

Kindly allow me to refer back to my "senseless" correspondence regarding the increased valuations of properties in the Overstrand Municipal area.

Although I would like you to comment on this letter, It is not my intention to enter into any arguments or never ending correspondence. I however feel that I have the right to prove my point now that all information has come to light.

Kindly note the following:

ERF KKM5831	2022 / 23	2023 / 24
Valuation of property	R1.159.600	R2.150.000
Rate (cents in Rand)	0.00657	0.004210
Tax	R7.618-57	R9.051-50
Less discount – R15.000-00	R98.55	R63.15
Sub total	R7.520-02	R8.988-35
Less discount - R35.000-00	R229-95	R147-35
Sub totaal	R7.290-07	R8.841-00
Discount 20%	R1.458-01	R1.768-20
Annual Tax payable	R5.832-06	R7.072-80
Monthly Tax payable	R486-00	R589-40

From the above calculations you will see that the monthly tax bill for this property has increased by R103-40 or 17.54%.

In her speech to OMAF held on 29 March 2023, the Mayor mentioned that the total increase in property tax would not exceed 7%. Kindly note the comments made in paragraph 10, Page 4 of the Overstrand Draft Budget Report 2023 / 24.

You will recall that I have requested that you make ALL relative figures (valuation of the property as well as the rate {cent in the Rand}) available to enable us to do some calculations to enable us to make meaningful decisions. I trust that you will now understand what I meant when I said that (although separate from the rate charged), both figures are required to do these calculations. It is two different things but you need both figures to get the full picture!!

I am certainly not the only one in the Overstrand Municipal area who finds himself in this awkward position. How can you explain the deficit of 36% as per Table 11 (Basket Property Rates) as reflected in the draft budget for 2023 / 24?

Due to the increase, well above the maximum suggested by the National Treasury, **I STRONGLY OBJECT TO THIS INCREASE!!!**

is considered to be well out of line. This is nothing but daylight robbery!!!

The question that has come to my mind is: Are you deliberately misleading the public, well knowing that the majority of the residents will not be able to make their own calculations and will accept whatever the OM say in good faith? Shame on you!!!

In view of the contents of this letter, I urge you to refer this back to the Budget Steering Committee without delay to reconsider and make the necessary amendments to the draft budget!

Comment 7B

Doret Taljaard

From: Dean O'Neill
Sent: Wednesday, 03 May 2023 11:37
To: Tommy Snibbe
Cc: CFO; Rochelle Louw
Subject: RE: COMMENTS ON DRAFT BUDGET 2023 / 24

Dear Mr Snibbe

Receipt of your below e-mail refers.

Kindly note that your input on the budget is forwarded to the CFO and those of the IDP to the responsible Manager and will be referred to the Budget Steering Committee for consideration of the final budget and IDP. Both are included for ease of reference.

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: Tommy Snibbe <tommy.wardcom@gmail.com>
Sent: Wednesday, 03 May 2023 08:02
To: Dean O'Neill <mm@overstrand.gov.za>
Subject: COMMENTS ON DRAFT BUDGET 2023 / 24

Good Morning Mr. O'Niell,

Further to my letter addressed to Mr O'Niell dated 24 April 2023 regarding the unreasonable increase in Property Tax Rates, please find some more comments to the draft budget for your attention.

PROPERTY RATES:

PENSIONERS REBATE:

Paragraph 2, page 5.

"- 100% to approved applicant who are older than 60, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month."

COMMENT

A total household income of 2X R2080 = **R4160**

"- 50% to approved applicant who are older than 60, who's gross monthly household income may not exceed the amount *of two times (4X)* of state funded social pensions per month."

COMMENT:

A total household income of 2X (4X) R2.080?
What you are in fact saying is: *4 X R2.080-00 = R8.320-00 X 2 = **R16.640-00.*** Does this make sense to you? I find it difficult to understand why you could not keep it plain and simple as in the 100% and 40% discount scenarios.

Kindly explain the difference between the less 50% and the less 40% scenarios.

"- 40% to approved applicant who are older than 60, who's gross monthly household income more than four times (4X) but less than eight times (8X) of state funded pension per month."

COMMENT

More than 4X R2.080 = **R8.320** but less than 8X R2.080 = **R16.640**

FINANCIAL PLANNING:

1.3 EXECUTIVE SUMMARY Paragraph 1 Page 4.

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

COMMENT:

Could you kindly make the Municipality's Medium and Long term planning available to the public? Please DO NOT refer me to the budget for the outer years in this draft budget. This is not what I am looking for!

The OM's views on Green Electricity, Possible loss of income as a result of Load Shedding, Distribution of water, Expansion of Sewer Network (specifically in Kleinmond), the Housing problem, Employee Costs vs Contracted Services etc. are the things that should be addressed here.

PUBLIC PARTICIPATION / COMMUNICATION:

1.3 EXECUTIVE SUMMARY Paragraph 4 page 4.

"The draft reviewed IDP for 2023/24 will be tabled in Council on 29 March 2023. The strategic direction remains unchanged, therefore the vision, mission, strategic objectives and the Mayor's 3 C priorities of Communication, Crime Prevention & Law Enforcement and Cost and Ease of doing business with Overstrand will continue to support the implementation of the strategic objectives."

COMMENT:

The Mayor's three C's – **COMMUNICATION** – ha,,ha.
How can a person communicate with our Honourable First Lady of the Overstrand?

VERBALLY? – No; at the very first 1st Thursday meeting held in the Kleinmond Town Hall, I tried to have a to the point discussion on a problem regarding Electricity with Dr. Rabie. (See my comments under the heading possible fraud / theft). Before I could come to the point, she interrupted me and told me in detail what problems are facing the OM with regards to the purchase of Electricity from ESKOM and how long it takes before the funds can be collected from the consumers. Definitely not my question!!

IN WRITING? – Also a NO! I have put my points of concern in writing and handed it to her before commencing our conversation referred to above. Needless to say – I am still waiting for her reply!
I am of the opinion that these 1st Thursday meetings are a total waste of time.

EMAIL? - Another NO! My emails to her are being returned undelivered. The reason – I have apparently been blocked by her.

Nothing serious – All future questions could be directed to her through the electronic (social) as well as printed media. I have no secrets but our Mayor may find herself in a difficult position sometimes. This may be the only way to open communication channels to the Municipality. Her choice after all!!

Why did she decide to ignore me? Is it because she did not know the answers to my questions?

No problem, why did she not delegate? She is only human. I never asked her to compete with my desktop computer!!

COMMUNICATIONS IN GENERAL:

The contract with the firm responsible for the OM's IT needs / problems at present should urgently be terminated.
The OM's Communications Department has been **off line for the past 15 years!** They failed to identify the problem so they did not attend to it. How can you fix a problem if you are not even aware of the existence thereof?

Just to name a few recent instances where the OM could have communicated or handled more effectively to the public:

- Public participation meetings regarding the meetings on which the Draft Budget has been discussed.
- Meetings to discuss the matter of increased property valuations.
- Extension of the closing date for public comment / complaints on the proposed increase in property valuations.

How can the Mayor expect from the public to view the 3 C's in a serious light if she is the only employee who refuses communication? She is definitely not putting her money where her mouth is!!

In my opinion she is nothing else but rude!

TALK TO US PLEASE!!!

So many negative thoughts / comments by the public can be avoided if you keep us informed and treat us with respect!

Theewaterskloof Municipality has also increased the valuation of properties on their valuation roll. I have a copy of a letter from the Theewaterskloof Municipality explaining in short to the point comments the effect that the public could expect from this increase. This letter was published on their web page during August 2022. From the contents of the letter it is clear that they have had a meeting before the letter was drawn up and published. During March this year I phoned one of their valuers. I could not speak to him as he was doing a Road Show to inform the public of what they could expect and to answer any questions that the public could have with regards to the proposed increases.

Mr. O'Niell, compare this to the late Communications Department of the Overstrand!!!

DURBANVILLE has increased their valuations and extended the date for feedback from the public to 30 April.

Kindly learn to consider the public in your decision making. We are not children and will not sit back and allow you to intimidate us!

ELECTRICITY:

In her speech to OMAF on 29 March 2023, the Mayor mentioned that the OM is considering taking over the supply of electricity to areas now serviced by ESKOM and also by other entities.

In view of the OM's current financial situation, this may be just out of reach for the OM bearing in mind:

Purchase price of Infrastructure

Effect on Capital as well as Operational Budgets

Effect on Labour related issues. (Expanding the skilled labour force).

Effect the possible increase in Indigent households may have on the OM's income from this source.

ELECTRICITY – PRICING:

Table 8 Comparison between current electricity charges and increases (Domestic)

ELECTRICITY TARIFFS (ROUNDING APPLICABLE) [AFTER NERSA approval]

Tariff Code	Detail		2023/2024		2022/2023		1 USD: 1.1526 1 EUR: 1.1526
			Excludes VAT	Includes VAT 15%	Excludes VAT	Includes VAT 15%	
EF	FIXED CHARGES						
EF1	Infrastructure Charge per Meter per month (1st 1 and 30 June 2023)	R	15.65	18.00	14.65	16.85	6.83%
E1	SINGLE PHASE : DOMESTIC						
E1A	Two-Part Tariff: Credit meters up to 60 Amp (13.8 kVA SDNDI (excluding Resorts)						
E1A1	Basic Monthly charge per meter	R	521.48	600.12	486.22	604.65	15.00%
	kWH Unit cost						
E1A2	1ST BLOCK 1 0 - 350 kWh	c	193.56	222.59	168.97	193.54	15.00%
E1A3	2ST BLOCK 2 351 - 600 kWh	c	294.27	338.41	247.97	284.27	15.00%
E1A4	3ST BLOCK 3 >600 kWh	c	349.27	401.66	303.71	349.27	15.00%
E1B	Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA SDNDI) (excluding Resorts)						
E1B1	Basic Monthly charge per meter	R	504.48	580.12	438.66	504.45	15.00%
	kWH Unit cost						
E1B2	1ST BLOCK 1 0 - 350 kWh	c	179.79	206.76	156.47	179.94	15.00%
E1B3	2ST BLOCK 2 351 - 600 kWh	c	267.66	308.01	232.91	267.85	15.00%
E1B4	3ST BLOCK 3 >600 kWh	c	338.33	389.08	294.51	338.69	15.00%

Tariff increase approved by NERSA = 15%

Basic monthly charge per meter increase as per Table 8 Page 19 is 15%

The increase in the basic rate should have been between 6.5% and 7.5% Maximum!

Is this another case of possible unlawful business practice?

SURPLUS INCOME:

Table 5 – Page 15:

Surplus income 2021 / 22 = R33,7%

2022 / 23 = R34,7%

2023 / 24 = R 34,2% (Draft budget).

Is this realistic in view of load shedding and the fact that more people are switching to clean energy?

CAPITAL BUDGET:

The OM plans to sell off Land to pay for Vehicles (second hand from Cape Town Municipality?)

TOP 10 CAPITAL PROJECTS:

1. Low cost housing construction contracts across the Overstrand @ R41.890m. (Grant(s) by Government?)
   Will the Municipality be able to provide services to the houses completed?
   How many indigent families will occupy these houses?
   Has this influx been taken into account in the draft budget?
   If this amount has been intended for service delivery, please say so.

2. Kleinmond WWTW refurbish / upgrade @ R28,5m
   When will the OM upgrade the sewer network in Kleinmond?

   Give us some insight in the medium and long term planning please as requested in the last two paragraphs on page two of this letter.

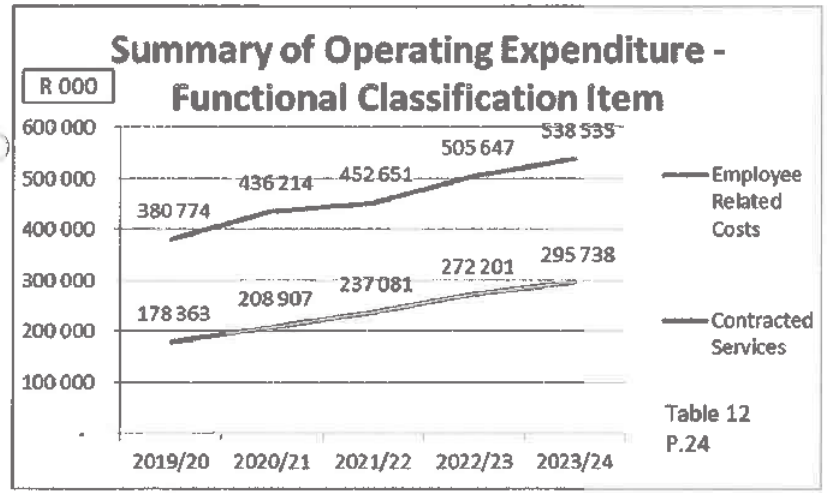
OPERATIONAL BUDGET:

Operational deficit = R57m. Is this perhaps the reason for the unrealistic increase in property tax?

More effective management of expenditure is vitally important. (Vehicles serviced in neighbouring towns, Firm from Cape Town to do repairs and maintenance on electrical installations etc. is a No No).

In your comments to the budget you mentioned that the price of fuel has increased by 13.1% since January 2022. The poor Taxpayer had to face exactly the same reality and we were forced to cut our expenses to accommodate these increases. Why do you consider recovering this expense from the public, why not try to manage your travel budget more effectively?

This is not where it ends. We are also faced with unrealistic increases in food prices, Municipal Service levies, Medical Inflation etc.



Why this steady increase in both, Employee related Costs as well as Contracted Services?

An increase in Contracted Services should lead to a subsequent reduction in Employee related Costs! Are we paying wages / salaries for people to be as unproductive as possible?

Employee Related Costs increased by 48.3% over the period 2018/19 to 2023/24. Contracted Services increased by 34.9% for the same period. Due to the increase in Contracted Services, it would have been expected to see a decline in Employee Related Costs. I wonder what the reason for these increases could be.

An increase in the Contracted Services should lead to a decrease in the Employee Related Costs and visa versa. Should both figures reflect an increase as in this case, the figures are being distorted and should be investigated? This is not considered to be sound Financial Management!

If we compare the total revenue to the total expenditure, it is evident that the total expenditure has been in excess of the total revenue since 2020/2021. This situation is not sustainable and effective cost control measures should be introduced without delay!

A further matter of concern is the sustainability of rendering services to the number of households in the area. I noted that in the case of Sewer/Sanitation as well as refuse removal, costs have risen above the income from these services over the recent years. This is not sustainable. Please do not even think of increasing the tariffs for these services in an effort to get it cost reflective. Rather request Grants from the Provincial / Central Government to finance these shortfalls.

Is this the reason for the unrealistic increase in Property Rates?

How sustainable will this policy of the OM be over the Medium / Long term?

If you aim to survive financially – forget that you are working for a Municipality. Rather manage it as a big business where things like profit and Loss, effective control of Revenue and Expenditure and productivity really matters and is of the essence. I realise that this is easier said than done but as I see it, it is the only way out!

Kindly comment on this when you do your Medium and Long term planning as per the last two paragraphs on page two of this letter.

EMPLOYEE AND COUNCILLOR REMUNERATION:

Salary increase = 5.4%

Notch increase = 2,0%

Total increase = 7,3%

Growth in the economy is expected to be less than 1%. Could some of these funds not be utilised for job creation projects?

Total salary bill is 31.5% of OM's income.

Does this figure include the salary components of outsourced services?

Average increase in monthly household bills = 5,9% and 6,0%.

(Table 11 MBRR Table SA14 – Household bills. Page 23).

You are milking a cow that has already dried up. I have said it in the past and I am saying it now again – THE OM IS CREATING POVERTY BY THE EVER INCRESING SERVICE LEVIES, TAXES ETC. INVESTIGATE OTHER SOURCES OF INCOME PLEASE!! THE CURRENT POLICY IS NOT SUSTAINABLE!!

To increase Service Levies, Rates and Taxes is the easy way to bolster your income. You should start looking at the sustainability / affordability of these tariff increases.

Some wise guy in the Provincial Government has mentioned to me recently that they are not concerned about affordability. This is clearly reflected in the OM's compilation of the budgets over the years. You take whatever you can, and more, from the poor Taxpayer. How he is going to put bread on the table is his problem. As long as you get your money, everything is fine!

Will you still be able to survive in five to ten years from now? Please comment on this point in your medium and long term planning.

I sincerely hope that this is just a perception and not the truth. Only you will really know. I am of the opinion that you estimate your expenses and then you increase your tariffs accordingly.

In practice you should look at an estimated income and then adjust your expenses budget according to your income.

The more you get – the more you spend!! Thus the reason for unrealistic increases reflected in this draft budget!

POSSIBLE THEFT / FRAUD:

In the budget for 2016/2017 financial year an increase of 17.5% was approved in respect of the basic fee per meter for Electricity.

In the budget for 2018/2019 financial year an increase of 9% had been budgeted for in respect of the Basic fee per meter for Electricity.

In both Financial years the rate recommended by the National Treasury was 6%. In both instances I regard the increase above 6% to be unlawful as is the case with the increase of 15% budgeted for in the current draft budget! The question that came to my mind is: Is this possible Fraud or possible Theft?

I dare the Municipality to prove me wrong!

Read emails (11 January 2023) as well as a number of emails before this date stretching for longer than or almost two years if I am not mistaken.

When I discussed this unlawful increase with a senior employee some time ago, I was lied to – I was told that this figure is determined by NERSA! An investigation revealed that NERSA did not have a clue of what I was talking about!

Is this the correct way to handle enquiries? How can you expect us to believe anything you say in future?

Did I perhaps ask questions that could not be answered? If not – why not?

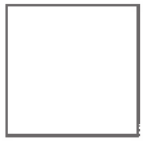
This problem of the 17.5% and 9% increase will most probably be ignored by the Municipality. Although I have requested some form of feedback, I will not count on it! What about the 15% budgeted for in this draft budget?

The OM is treating the Public with total disrespect and this is not good at all!! Just think what damage this attitude of your senior management is doing to your (Personal and Professional) image!

To conclude, just the following: Why are the meetings of the Budget Steering Committee not open to allow members of the Public to sit in as observers and allow us to comment on decisions made in writing?

It is our money that they are spending so surely it's only fair that we, the Public, should be allowed the opportunity to observe the process of how our money is going to be distributed. We have the right to know what they plan to do with it! Some useful / interesting ideas / suggestions may be brought to their attention.

I trust that you will view these comments in a positive light.



Comment 8

KLEINMOND BELASTINGBETALERSVERENIGING
KLEINMOND RATEPAYERS ASSOCIATION

Posbus 134, Kleinmond, 7195.
Voorsitter: Chris Harding. 028 271 3697 / 082 820 8005
Vonkpos: chrisharding005@gmail.com
Sekretaris: Steve Lodler
Vonkpos: kbbv@diekleinmonder.co.za
VOORKEUR KORRESPONDENSIE WYSE is 'n Skrywe na BEIDE bostaande Epos-adresse.

2023-04-28

Per e-mail

The Executive Mayor
Dr. A. Rabie
Overstrand Municipality
P O Box 20
Hermanus
7200

Dear Madame Mayor,

OVERSTRAND MUNICIPALITY BUDGET 2023/2024

I refer to the Public Meeting convened by your Council with the residents of Kleinmond on 11/04/2023 in Kleinmond where the above budget was presented.

The Kleinmond Rate Payers Association, who represents many of the residents of Kleinmond, wish to most strongly object to the increase in assessment rates that are above the inflation rate of 7%.

You indicated at the meeting that the increased valuation of properties causes partially the increased assessment rates. We are aware of the method used to calculate assessment rates i.e. 'cents in the rand' multiplied by the new valuations of properties. We accept the relative accuracy of the independently done new valuations, but we do have a serious problem with the 'cents in a rand', which you have proposed to be used to determine the assessment rates. This 'cents in the rand' calculation is totally in the hands of the Municipality. You were able to set it at a level to allow you to collect the previous year's assessment rates plus 7%, but you chose to set a figure higher which effectively meant a 20 -25% increase to many residents - and in some case even more.

The following points need answering:

1. What happened to the "only inflation increases" in municipal charges required by National Treasury?

2. Why have you budgeted for an 18% increase in collection of assessment rates in 2023/24 than in 2022/23? Are residents getting 18% more services in the next financial year or is it costing the Municipality 18% more to deliver the same service? The answer to both questions is an emphatic NO!
3. All tariff increases are, by Natural Treasury, required to be "equitable reasonable and affordable" An 18% increase is none of the above. Why did Overstrand Municipality not adhere to this?
4. We are also aware that any new properties on the new valuation roll will contribute to the increase of 18%, but why were these figures not shared publicly?

You will know that Kleinmond residents comprise of many less affluent pensioners who can ill afford radical increases. These above-inflation increases have a negative influence on the livelihood of the very residents who loyally contribute financially to your Council.

We appeal to you to re-visit the calculations to bring it in line with inflation.

We await your response.

Chris Harding
Chairman. KRPA

VOORKEUR KORRESPONDENSIE WYSE in 'n skrywe (PDF-Lêer) na BEIDE
Chrisharding005@gmail.com en kbbv@kleinmondkalender.co.za

Doret Taljaard

From: Chris Harding <chrisharding005@gmail.com>
Sent: Thursday, 27 April 2023 15:49
To: CFO; Enquiries
Subject: KRPA COMPLAINTS ; OVERSTRAND BUDGET 2023/2024
Attachments: OM Budget 2023.doc

Dear Me,
Herewith please accept our complaints on the OM budget for 2023 / 2024.
Please acknowledge the receipt thereof..
Thank you
Chris Harding
Chairman

Virus-free.www.avg.com

Comment 9

From: Robert Oosthuizen <green.gold.wp@gmail.com>
Sent: Thursday, 27 April 2023 10:40
To: CFO <CFO@overstrand.gov.za>
Cc: Enquiries <enquiries@overstrand.gov.za>
Subject: Fwd: FW: OVERSTRAND PROPOSED PROPERTY VAUATIONS AND IDP & BUDGET 2023/2024

TO WHOM IT MAY CONCERN

Good Morning ,

Attached find my feedback,comments and presentations in respect of Draft Budget 2023/2024 .

I have forwarded the same information to Dr Annelie Rabie on the 10th of April 2023 . Dr Rabie has not even had the courtesy to acknowledge my written feedback,comments and presentations up to date of this mail to your offices..

The Overstrand Municipality and the Democratic Alliance promotes participation and dialogue with regards to all issues in local government -but sincerely local representative and accountable elected government officials , lack commitment to acknowledge residents and voters (of the DA) feedback and only pay lip service to issues at hand.

I do believe this will influence my decision going forward to support and vote for the Democratic Alliance who is supposed to support and represent my interests .

Kind regards
Robert Oosthuizen
315,6th Street ,Voelklip ,Hermanus ,7200
0824402762
---------- Forwarded message ---------
From: **Robert Oosthuizen** <green.gold.wp@gmail.com>
Date: Mon, Apr 10, 2023 at 12:17 PM
Subject: FW: OVERSTRAND PROPOSED PROPERTY VAUATIONS AND IDP & BUDGET 2023/2024
To: <annelierabie@overstrand.gov.za>
Cc: <ratepayers@hermanus.co.za>

Good Morning Dr Rabie

I attended the ward public IDP & budget meeting last week and would like to share my personal feedback with you to once again sensitize yourself and the Overstrand management that our property rates have increased by far too much over the period 2017 to 2022.

I have taken my March 2023 municipal account and have applied all the new rate increases as per the proposed budget for 2023/2024 [redacted]

I would like to make the following comments and observations with regards to the proposed budget and my own property valuation and subsequent rate increases namely :

- I make an assumption from your presentation that Overstrand Municipality did not follow a zero- base budget process for 2023/2024 - **I firmly believe the advantages of a zero based budget process would save money and prioritize management spending in various OM departments .Zero- based budgeting ensures that all staff and management think about how every rand is spent for the budgeting period .This process also forces them to justify all operating expenses and consider which areas of the Municipality's mandate and service delivery money need to be spend taking into account strategic drivers and the focus on revenue generating areas/services.**;

- OM should indentify the biggest cost drivers for 2023/2024 and there should be more emphasis placed on managing budgets /costs better to have a balanced act in terms of service delivery , expectations given recourses available - **good cost management by staff should be rewarded and the Municipality should not have a culture that "we need to spend the/this year's budget"** ;

- I sincerely think that the OM needs to take a hard look at employee costs as this is the main cost driver in the proposed budget totaling **R551 million -a third of operating expenditure.** If OM was run like a private company , I can ensure you that the private company would take a hard look at functions and remuneration of staff , analyze various management and reporting levels and remuneration packages to alien staff compliment with expected outcomes , functions and budget deliverables .Just like shareholders in private companies demand effective management ,lean structures and value for money , we as Overstrand ratepayers /"shareholders" demand the same. I do believe that the total cost of executive remuneration of 34 staff totaling R26,307 127 million needs to be looked at. **(34 executive staff's remuneration costs represents almost 21% of total employee budget)** ;

- I would like to urge OM to have a **serious look at availability charges (basic and infrastructure charges) for electricity, water and sanitation** . See breakdown taking my March 2023 account with new rates into account :

  - Rates and HRSA levy amounts to 44% of my monthly account(almost half of my monthly account is represented by my property rates and HRSA levy) ;

  - Basic /availability charges for water electricity and sanitation amount to 35,3% of my monthly account ;

  - Consumption /use charges a mere 20,7% of my monthly account;

  - Property rates , HRSA levy and availability charges amounts to more than 80% of my monthly account - this does not sit well with me as a ratepayer and Hermanus resident;

  - [redacted] - the operating revenue that OM collects from these services is to high and needs to be revised (this represents 55% of OM operating revenue);

  - I would like to refer you to my previous mail dated the 14th of March 2023 addressed to yourself pertaining to excessive property growth assumptions and over inflated property valuations in Hermanus/Overstrand areas Further to my previous mail see feedback and comments as follows namely:

➢ I would like to urge OM management to have a re look at property valuations in the Overstrand area - I do believe that either the levied rate of 0,000421 needs to be adjusted downwards or OM needs to look at an additional non taxable rebate(s) to help residents with the increases in the land,water and levies . If the levying of property rates are considered a strategic revenue source , I do believe that property rates should be fair ,transparent and a caring attitude needs to be shown by OM management to get buy in and to make Overstrand residents feel part of the budget process - they need to feel that their voice is heard and that their feedback is taken into account . In the attached Lighstone report for residential properties in South Africa , I note that the growth for coastal and Western Cape residential properties were an average of **5,43%** and **5,92%** respectively - see breakdown information taken from Lightstone report to show average property inflation over period 2017 to 2022 **:**

Years	Coastal residential property inflation /growth	Western Cape residential property inflation/growth	Comments/Remarks
			[illegible]
2017	6,3%	9,3%	
2018	3,0%	3,9%	[illegible]
2019	2,9%	5,0%	
2020	5,1%	4,7%	
2021	7,4%	6,6%	
2022	7,9%	6,0%	
[illegible]	[illegible]	[illegible]	

➢ I have noted just by looking at properties on the new valuation roll in a 500 meter radius of my own property that there are more than one property wrongly listed as a property on a single stand - just by means of an example I would like to point out that stand /erf 4216 HVK , have a residential building on a double stand .If a person takes the value of a single stand as R1 700 000 then there should be serious questions asked about the value of these properties compared to properties on single stands.(this is just one example and there could be more properties overlooked) ;

➢ I would like to ask if OM has a governance and audit process in place to see that the property valuer, Mr Coenraad Botha from Mooreesburg followed a fair ,transparent and accountable administration process and have OM engaged and checked that the information is correct and fair in terms of the new valuation roll? Did the valuer , Mr Botha and his staff visit residential areas of the Overstrand to familiarize himself/themselves with the dynamics of the different suburbs and areas?

➢ Dr Rabie , for your information I have included my March 2023 municipal account taking the new proposed rates and availability charges increases into account - [illegible] moderate consumption my monthly account will increase by [illegible] reflects almost a 17% increase in my monthly municipal expenses!

➢ I furthermore do believe that OM needs to take the macroeconomic risk factors into account as we move forward namely :

1. Slow Growing Local economy and sluggish consumer demand ;
2. Impact that Eskom/load shedding have on households and businesses going forward - energy crisis we are dealing with;
3. Increase in Medical Aid costs in South Africa ;
4. Increase in household debt levels;
5. Global uncertainty that influence our economy ;
6. Possible new Covid- 19 variants ;

7. Increased inflation ;

8. Increased interest rates making it more difficult for residents to pay their bonds etc;

9. Higher oil prices ;

10. High unemployment levels;

11. Most important factor for retired persons like myself is to get a inflation return on your living annuity investments - the average returns on the local and global markets have been very subdued and investors /pensioners find it difficult to maintain income /pension levels at below inflation returns from stock markets .

Dr Rabie , in **summary I would like to ask that OM management take a hard look at property valuations and at the increase availability charges and see if there is not a way forward to assist Overstrand residents in the form of lower charges and new proposed rebates going forward.**

I look forward to your response and would like to thank you in advance for your favorable consideration .

Kind Regards

Robert Oosthuizen

315,6th Street,Voelklip,Hermanus,7200

0824420762

Extract of my personal monthly account 900000402834 /Erf 4232 for March 2023 with new proposed rates applied :

PROPERTY VALUATION AMOUNT	DESCRIPTION	CONSUME	AMOUNT VAT INCL - OLD 2022/2023	AMOUNT VAT INCL - NEW 2023/2024	DIFFERENCE BETWEEN OLD AND NEW	REMARKS / COMMENTS
						Account :900000402834 / Erf : 4232 / Current valuation :R 2 680 000
Was R2 680 000 and was increased to **R 5 150 000**	Rates monthly	1	R1151,96	R1431,40	R279,44	[redacted]

							my property value re evaluated. Property value was amended to R2 680 000 (Article 78(1)(a) 16 March 2017 • Property 023/2024 valua ion increased by 92% over 6 ears; • Monthly rates increased by 24,3% based on new valuation; • Property rates and HRSA levy represents 44% of my monthly accoun • Property rates,HRSA levy and availibility charges amounts to 80% of my monthly municipal account ; • Consumtion f water lectricity and anitation monts to 20 % f my month account • Ou ropos ncrease i abates wit eference to f Cape Tow

	Rates SRA	1	R115,72	R143,82	R28,10		[redacted]
	Elec infra charge	1	R19,15	R19,15	NIL		[redacted] in infrastructure charge
	Elec basic charge	1	R504,46	R580,13	R75,67		[redacted] in basic electricity charge
	ELEC 0-350 KW	233	R450,98	R518,64	R67,66		[redacted] in consume charge in block 1,2 and 3
	Water infra charge	1	R27,44	R27,44	NIL		
	Water basic	1	R178,96	R190,60	R11,64		[redacted] in basic water charge
	Water 0-6kl	3,945	R28,95	R30,89	R1,94		[redacted]
	Water 7-18kl	2,483	R37,35	R39,90	R2,55		[redacted]
	Water 0-6kl	1,578	R11,57	R12,36	R0,79		[redacted]
	Water 7-18 kl	0,993	R14,94	R20,74	R5,80		[redacted]
	Refuse	1	R245,50	R262,20	R16,70		[redacted]
	Sewer basic	1	R158,56	R169,50	R10,94		[redacted]
	Sewer infra	1	R14,98	R14,98	NIL		
	Sewer consume	4,499	R80,36	R86,35	R5,99		[redacted]
	Sewer consume	1,8	R32,14	R34,54	R2,40		
SUB TOTAL			R3 073,02	R3 582,64	R509,62		[redacted]

From: Robert Oosthuizen [mailto:green.gold.wp@gmail.com]
Sent: Tuesday, March 14, 2023 9:43 PM
To: 'annelierabie@overstrand.gov.za'
Subject: OVERSTRAND EIENDOMSWAARDASIES 2022/2023

Goeie naand Dr Rabie,

Ek wil u bedank vir u tyd en moeite om my persoonlik te skakel .

My bedoeling is om u as Burgermeester te sensiteer ten opsigte van die waardasies van eiendomme in Overstrand gebied wat moontlik deur bulte party/maatskappy oor of te agressief gewaardeer word.

Ek wil graag u aandag vestig op aangehegte LIGHTSTONE residensieel eiendomsversag (November 2022) en wil graag die volgende inligting /tendense "highlight" naamlik:

➢ Bladsy 3 en 4 met verwysing na jaarlikse residentieel eiendom se groei/inflasie in verskillende provinsies ;

➢ Bladsy 5 wat grafiek toon van jaarlikse residensieele eiendomsinflasie met verwysing na binnelandse en kus(coastal) munisipaliteite ;

➢ Bladsy 8 en 9 toon grafieke van residensieele eiendom in verskillende bande (laag, middel, hoog en luukse waarde eiendomme) en

➢ Bladsy 10 bevat inligting rondom residensieele eiendomsinflasie(groei) in verskillende munisipale areas,provinsies en reflekteer binnelandse en kus eiendome se inflasie van 2016 tot en met 2022 as maatstaf.

Nota (s) :

➢ **Lightsone kan heelwaarskynlik die inligting slegs vir die Overstrand Munisipale gebied voorberei, om meer area- spesifiek inligting te verskaf vir bv Hermanus areas soos Voelklip,Onrus,Vermont ,Gansbaai en die meer ;**

➢ Meeste belastingbetalers in die Overstrand Munisipale area se eiendomswaardasies het drastles gestyg ....sommige eiendome se waardasies het met meer as n 100% plus toegeneem ;

➢ Eiendom as n beleggings bateklas het in tydperk 2016/7 tot en met 2022 nie naasteby die tipe van groei/inflasie getoon wat moontlik in huidige waardasies gereflekteer word nie - kyk ook na groei /opbrengs van verskillende bateklasse soos verskaf deur Sanlam/Glacier aangheg - hier moet net gelet word dat eiendom as n bateklas sal meer kommersieele /retail inligting bevat en is dus nie regstreeks vergelykbaar met residensieele eindom soos vervat in Lightstone verslag nie , maar dit gee n persoon n aanvoeling vir die groei /opbrengs wat eiendom as n bateklas oor die tydperk gelewer het (kyk na tabel op bladsy 7 /30 ;

➢ Ek is bewus dat Overstrand Munisipaliteit tydens die Covid 19 pandemie eiendomswaardasies uitgestel het - die Covid 19 pandemie tydperk was dalk ook n bydraende faktor gepaard met lae rentekoerse wat *of* eiendomsgroei /inflasie gedemp het *of* hoeer as normaal groeikurwe laat toeneem het - My persoonlike opinie is dat indien ons in Overstrand ons eiendomswaardasies in Covid -tyd sou waardeer het , daar n goeie kans was dat eiendomme meer realisties gewaardeer

sou word en dit amper as n "reset" sou dien vir inflasie/ groei daarna wat deur ander faktore soos lae rentekoerse," post" Covid 19 eiendomstendense en semigrasie van inwoners na Wes Kaap en meer spesifiek na kusdorpe soos Hermanus gelei het.

Hoop die inligting is van waarde vir u .

Vriendelike Groete

Robert Oosthuizen

315,6de Straat , Voelklip ,Hermanus ,7200

0824402762

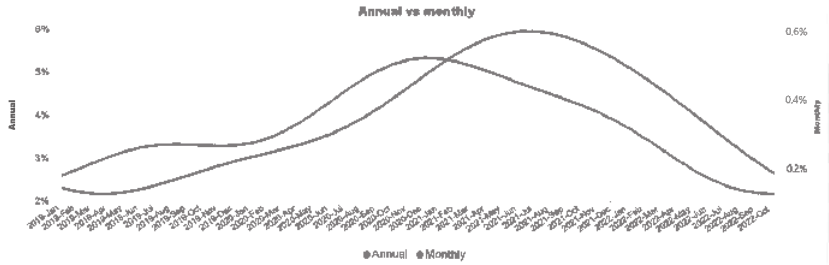
Lightstone

We simplify the complex

Residential Property Indices

National property inflation

Current annual property inflation rate is 2.69% and monthly is 0.13%



Market review

National year-on-year house price inflation is at 2.69%, having decreased consistently since early 2021.

Annual property inflation remained steady in the Eastern Cape, KwaZulu-Natal, North West and the Western Cape, increased in the Free State, Limpopo and Mpumalanga, and decreased in Gauteng and the Northern Cape.

Annual property inflation in the Low Value segment was once again much higher than that in other segments – inflation for properties in Low Value markets was 9.2%, compared to 3.4% for properties in Mid Value markets.

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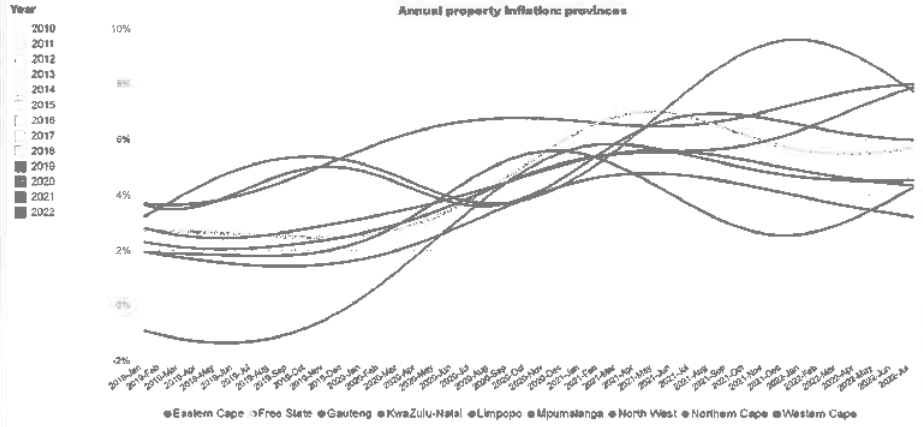
Provincial property inflation

The Lightstone Provincial Index tracks annual house price inflation of all provinces in South Africa.



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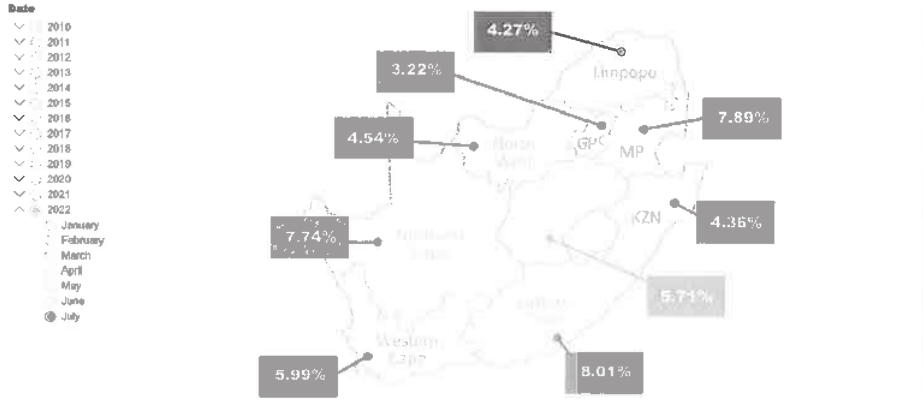
Latest / current provincial property inflation status



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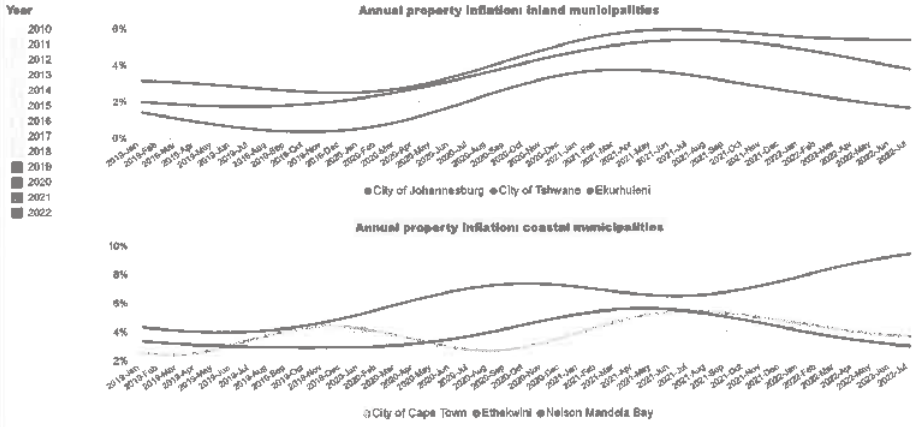
Municipal property inflation

The Lightstone Municipal Index tracks annual property inflation at a municipal level, with coastal and inland based municipalities reviewed independently.



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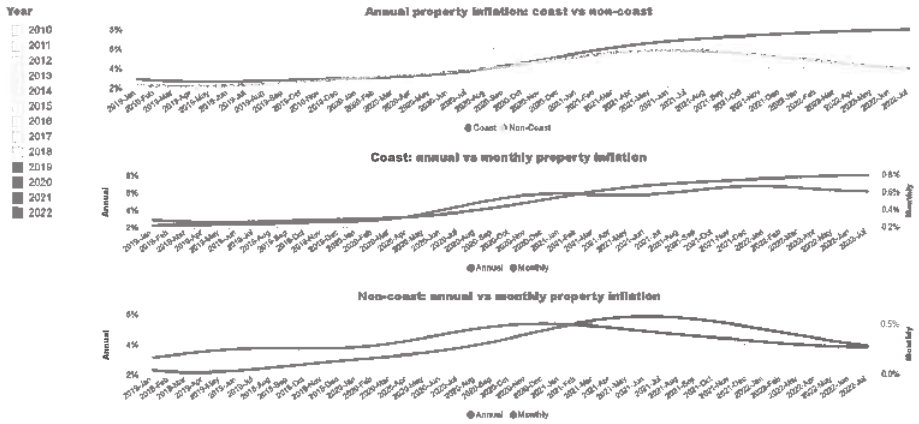
Property inflation: coast vs non-coast

The Lightstone Coast vs Non-Coast Index compares property located within enumerator areas 500m of the coastline to those located further inland.



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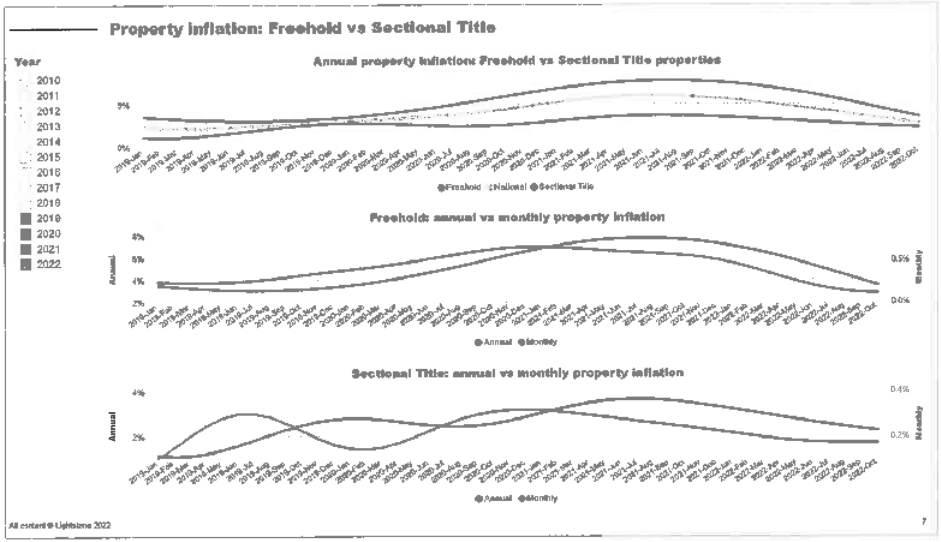
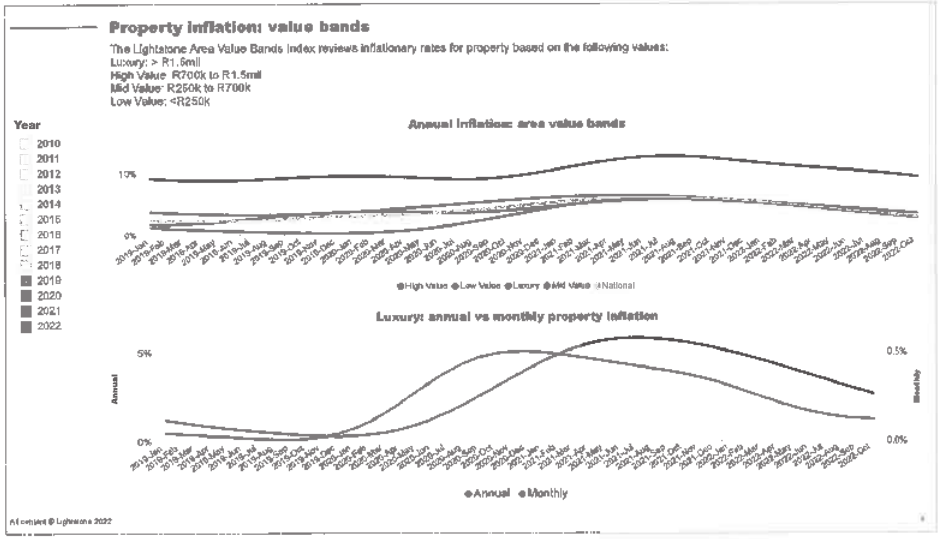

Property inflation: Freehold vs Sectional Title
Year
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
Annual property inflation: Freehold vs Sectional Title properties
Freehold
National
Sectional Title
Freehold: annual vs monthly property inflation
Annual
Monthly
Sectional Title: annual vs monthly property inflation
All content © Lightstone 2022
7


Property inflation: value bands
The Lightstone Area Value Bands index reviews inflationary rates for property based on the following values:
Luxury: > R1.8mil
High Value: R700k to R1.5mil
Mid Value: R250k to R700k
Low Value: <R250k
Year
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
Annual inflation: area value bands
High Value
Low Value
Luxury
Mid Value
National
Luxury: annual vs monthly property inflation
Annual
Monthly
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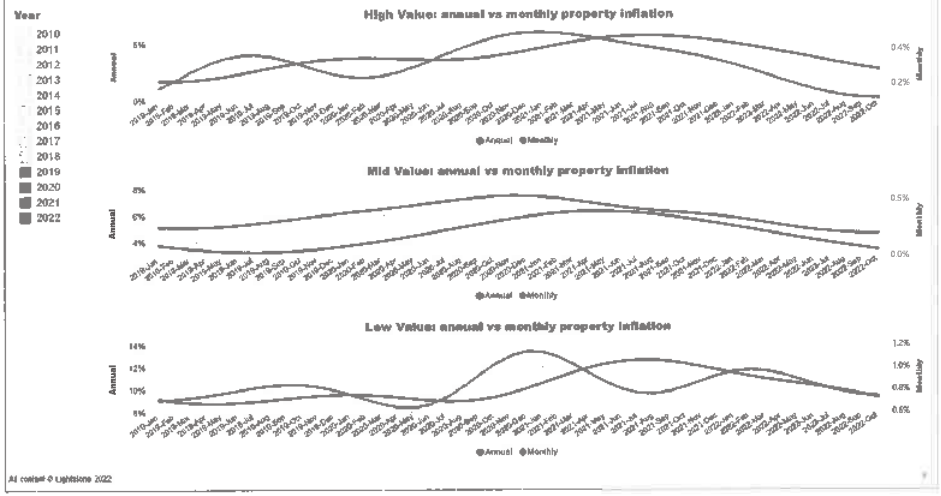
Property inflation: value bands (continued)



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Property inflation table

The Annual property inflation table (below) provides a long term view of annual rates of inflation for various geographical areas and property types. Please note that historic inflation rates can change as transactions occur that imply price inflation for those periods.

Year
2016
2017
2018
2019
2020
2021
2022

Category	Sub-category	2016	2017	2018	2019	2020	2021	2022-Q1	2022-Q2	2022-Jul	2022-Aug	2022-Sep	2022-Oct
All	National	4.4%	4.0%	2.4%	2.9%	4.9%	5.3%	4.6%	3.8%	3.6%	3.2%	2.8%	2.7%
Area value bands	High Value	4.4%	3.9%	1.8%	3.7%	4.3%	5.1%	4.5%	3.7%	3.4%	3.1%	2.9%	2.7%
	Low Value	12.7%	11.5%	9.4%	9.6%	10.1%	11.7%	10.9%	10.3%	10.0%	9.8%	9.5%	9.2%
	Luxury	4.6%	2.6%	1.4%	0.3%	4.0%	5.2%	4.5%	3.7%	3.4%	3.1%	2.9%	2.6%
	Mid Value	3.7%	4.5%	3.6%	3.6%	5.9%	5.3%	4.7%	4.1%	3.9%	3.7%	3.5%	3.4%
Coastal	Coast	5.4%	6.3%	3.0%	2.9%	5.1%	7.4%	7.7%	7.9%	7.8%			
	Non-Coast	4.3%	3.8%	2.4%	2.9%	4.9%	5.1%	4.5%	4.0%	3.9%			
Municipality	City of Cape Town	11.1%	9.1%	2.8%	4.3%	3.8%	4.7%	4.1%	3.7%	3.6%			
	City of Johannesburg	2.1%	1.8%	1.6%	0.4%	3.4%	2.6%	2.1%	1.7%	1.6%			
	City of Tshwane	3.1%	2.3%	2.1%	2.0%	4.5%	5.0%	4.5%	3.9%	3.7%			
	Ekurhuleni	2.2%	2.8%	3.2%	2.5%	5.1%	5.6%	5.4%	5.3%	5.3%			
	Ethekwini	4.8%	3.2%	3.4%	2.9%	5.0%	4.3%	3.8%	3.1%	2.9%			
	Nelson Mandela Bay	3.8%	4.5%	4.5%	4.9%	7.2%	7.5%	8.4%	9.2%	9.3%			
Province	Eastern Cape	3.0%	4.4%	3.7%	5.4%	6.7%	7.2%	7.7%	8.0%	8.0%			
	Free State	2.1%	1.7%	2.7%	2.5%	6.0%	5.7%	5.6%	5.6%	5.7%			
	Gauteng	2.4%	2.2%	2.0%	1.6%	4.3%	4.1%	3.7%	3.5%	3.2%			
	KwaZulu-Natal	4.0%	3.4%	2.9%	3.0%	5.1%	5.0%	4.8%	4.6%	4.4%			
	Limpopo	2.3%	4.4%	2.0%	2.1%	5.6%	2.6%	2.0%	3.9%	4.3%			
	Mpumalanga	0.8%	2.4%	2.4%	2.5%	5.2%	6.1%	6.9%	7.7%	7.9%			
	North West	-0.3%	1.6%	-0.7%	-0.1%	5.6%	4.7%	4.5%	4.5%	4.5%			
	Northern Cape	3.4%	1.9%	2.9%	5.3%	4.4%	9.6%	9.3%	8.2%	7.7%			
	Western Cape	10.3%	9.3%	3.9%	5.0%	4.7%	6.6%	6.3%	6.0%	6.0%			
ST / FH	Freehold	4.9%	4.7%	3.6%	3.3%	6.5%	7.2%	6.4%	5.2%	4.8%	4.3%	3.9%	3.5%
	Sectional Title	3.8%	3.1%	1.3%	2.7%	2.8%	3.3%	2.9%	2.6%	2.5%	2.4%	2.3%	2.2%

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Shining a light on our approach

Methodology:
Lightstone applies the repeat sales methodology when reviewing and reporting on property data. In contrast to 'average house price' indices, repeat sales indices provide a measure of the actual price inflation of houses that have transacted twice within a particular period of time. The main benefit of this is that it is less influenced by the mix of transacting properties. The repeat sales methodology is recognized as the premier methodology for indexing house prices and is used by many international residential property price indexers including the Office of Federal Housing Enterprise Oversight (OFHEO) in the United States.

Data:
All property transactions in South Africa are registered in the Deeds Office and each record contains the legal details of both the property and the transaction. For the purposes of the Repeat Sales Index for residential properties, the following transactions have been excluded: farms; any transactions which may be of a development, commercial or community services nature; new developments; sales made in execution of a judgement; non-arms-length transactions; transactions where the inflation is extremely different to the norm of the statistical distribution of inflation rates; and township transactions.

Caution:
Lightstone presents both annual and monthly inflation rates. Monthly inflation emphasises recent market performance (i.e. month-on-month) and is more volatile than annual inflation trends. Conclusions about the future trend of annual inflation, based on monthly inflationary rates, must be made with caution.

Disclaimer:
The Lightstone Repeat Sales Index system applies advanced statistical methods to a comprehensive property database - compiled from the Deeds Office, the Surveyor General and other sources - to generate repeat sales inflation data for individual residential properties. Despite the statistical and actuarial rigour applied, Lightstone cannot guarantee the accuracy and reliability of the data. Furthermore, the Index is a statistical tool and does not amount to advice and may not be applicable in some cases. Lightstone does not take responsibility for any losses incurred as a result of any person acting or omitting to act as a result of the publication of this index.

Queries:
Should you have any queries, please do not hesitate to email us info@lightstone.co.za or give us a call on 0860 106 389

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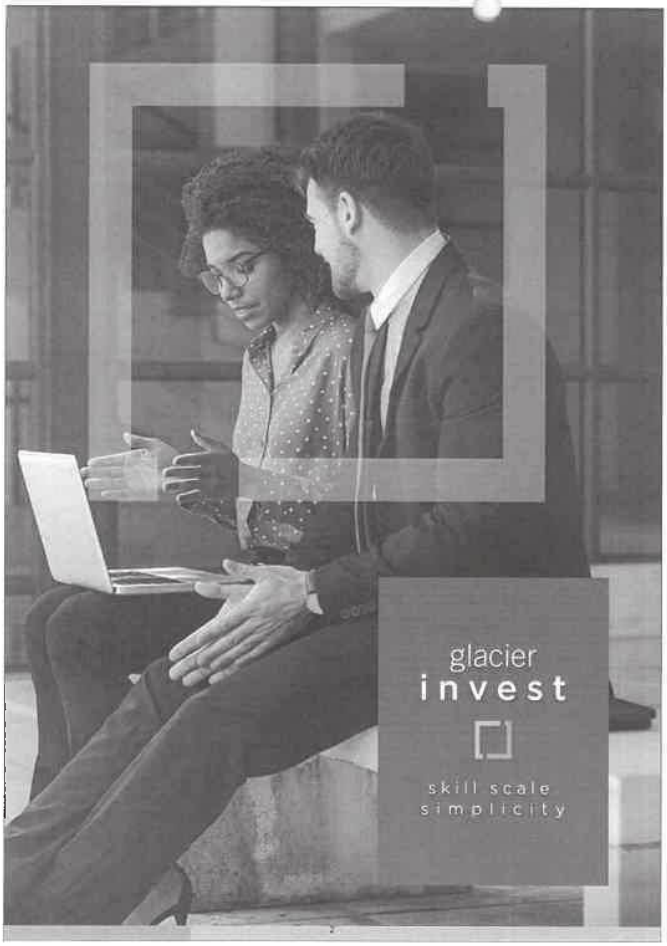
GLACIER INVEST

Leaders in Discretionary Fund Management

Macro and Manager Review
Quarterly Review
Q4 | 2022

Agenda

- **Economic Overview**
- **Manager Research**



Macro Economic Overview
Quarter 4 2022

What was our view going into 2022?

Positioning and views for 2022

- Constructive on risk assets
  - Overweight exposures to SA equity, SA bonds, developed market equity and emerging market equity.
  - This was offset with underweights to SA cash, global bonds and global property.
- Our base case was that developed market equity should do well for the first half of the year and emerging market equity for the second half of the year.
- Given the duration risk in global bonds and emerging markets, the idea was to retain an underweight position, but towards the latter part of the year we would look to move to a neutral position.
  - This will be funded from developed market equity as global bond yields will be higher.

Source: Sanlam Investments Multi-Manager, Glacier Invest, January 2022

Assessment of our views

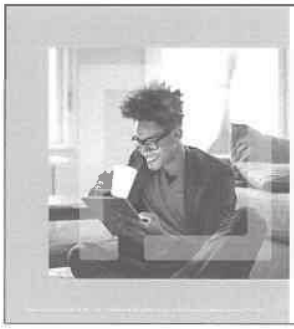
What we got right?

- Overweight to SA equity and SA bonds.
- Underweight to global bonds and global property.

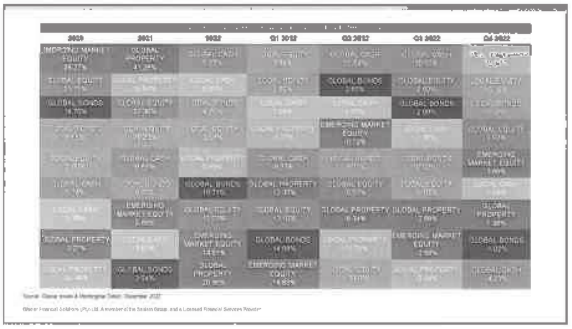
What we got wrong?

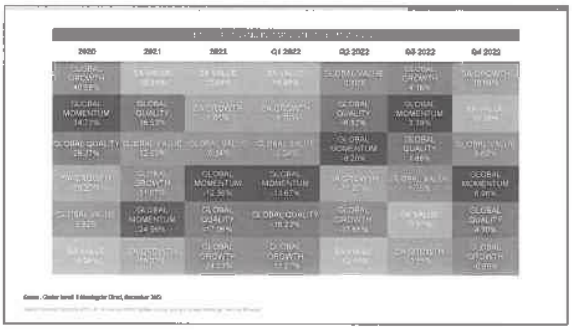
- Overweight to offshore risk assets.
- Overall risk asset exposure – macro environment drove price as opposed to earnings. Fundamentals remained attractive.
- Underweight cash exposure.

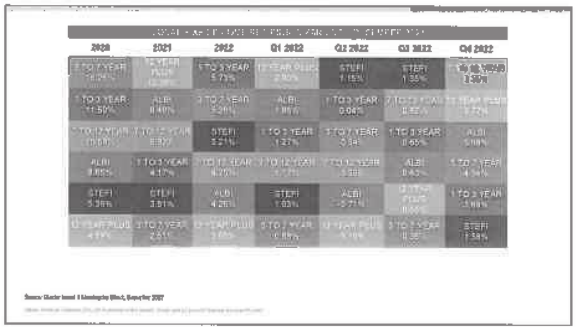
Source: Sanlam Investments Multi-Manager, Glacier Invest, January 2022

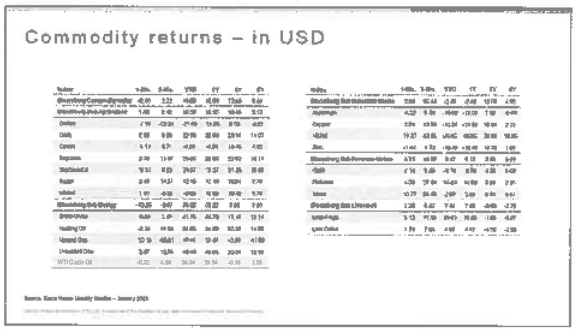


Review of the year - 2022







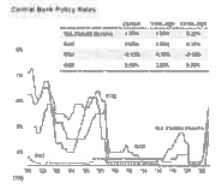

Commodity returns – in USD

Asset class performance summary – in ZAR

Periods up to 31 December 2022	1M	3M	6M	1Y	3Y	5Y	10Y
ALSI SHARE (ZAR)	-2.59%	8.58%	12.80%	5.89%	13.72%	7.88%	8.49%
CAPI J_J SHARE	-2.39%	9.40%	12.87%	4.58%	19.61%	8.39%	10.89%
SH 40 SH SHARE	-3.87%	10.39%	9.64%	3.89%	9.27%	4.49%	6.59%
Capped SH 40 SH SHARE	-2.89%	10.10%	9.70%	4.41%	19.09%	4.89%	8.39%
SCI SHARE	-2.82%	10.39%	9.80%	56.89%	13.99%	8.01%	7.41%
SA PROPERTY	-5.18%	15.63%	15.80%	4.89%	12.82%	6.59%	11.91%
MSCI 25	-9.59%	17.59%	15.03%	6.21%	19.41%	29.20%	7.13%
SAB 15	-5.23%	4.49%	5.49%	5.39%	11.27%	4.81%	6.89%
RSA 10	-4.19%	10.32%	6.89%	56.21%	13.0%	1.79%	6.89%
SAFV (ZAR)	1.13%	15.21%	13.99%	6.49%	-0.40%	-7.24%	1.77%
ALL BOND (ZAR)	5.82%	5.49%	5.31%	4.89%	7.09%	7.89%	7.69%
BLOOMBERG SA INFLATION BOND INDEX (ZAR)	2.79%	2.18%	1.99%	-4.94%	2.76%	4.89%	4.99%
STEFI Composite (ZAR)	0.89%	1.59%	3.80%	5.01%	4.68%	5.79%	6.14%
MSCI WORLD NR Gross (ZAR)	-3.89%	3.40%	9.23%	-13.89%	11.89%	15.14%	10.79%
MSCI WORLD EXR - MSCI	-4.14%	3.69%	8.89%	-13.10%	12.04%	15.11%	10.79%
MSCI EMERGING MARKETS - MSCI	-1.89%	2.59%	5.89%	-14.89%	3.89%	5.15%	6.59%
JSE GSH	-5.79%	7.89%	4.29%	-14.89%	7.89%	8.41%	12.89%
Bloomberg Capital Global Aggregate (ZAR)	5.94%	-3.87%	1.99%	-10.71%	1.97%	4.89%	5.79%
SPAC SA BONDS (ZAR)	6.03%	6.69%	5.21%	-9.89%	3.72%	5.47%	6.49%
EPRA / NAREIT Developed Property (ZAR)	-2.24%	5.79%	-1.41%	-19.48%	2.49%	7.59%	11.82%
RAND vs USD	-6.12%	6.89%	-9.72%	-9.89%	-6.59%	-6.89%	-6.21%

Source: Investec Investments, Bloomberg (MLM, December 2022

Global monetary policy



Source: Sales Views Monthly Monitor – January 2023

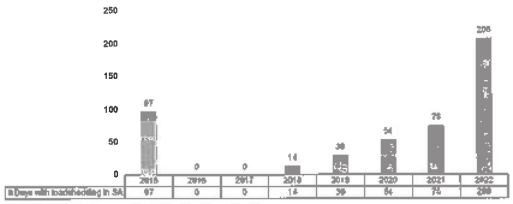
Government bond yields – December 2022

Source: Stefa Sales Trading Monitor – January 2023

The mighty dollar

Source: BCA Research, January 2023

2022 – Loadshedding central



	2015	2016	2017	2018	2019	2020	2021	2022
# Days with loadshedding in SA	97	0	0	14	39	54	75	205

Source: The Cube and EskomSA, Dec/Mar 2022

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Risks and themes

Local

Source: Sunday Tribune Q&A

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Global

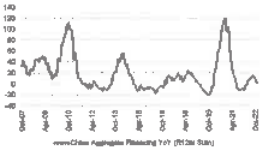
Source: BCA Research, December 2022

Economic Indicators

China

Economic Growth and Metals

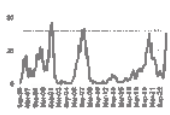
Aggregate Financing



An increase in China's fiscal/credit impulse will fuel a rebound in global manufacturing PMI, commodity prices.

Below trend growth ahead – Actual and feared, has joined inflation in the driver seat

NY Fed Recession Indicator

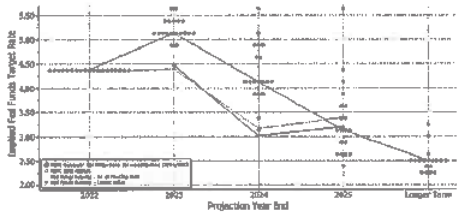


US Leading Economic Indicator

Bloomberg GDP Tracker

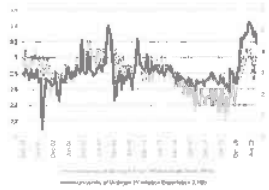
The world to continue growing at a below-trend, with a mild recession in Europe and a bumpy reopening in China but also important pockets of resilience in the US and some EM early hikers. The key economic question for 2023 is whether central banks will be able to bring down inflation to more acceptable levels. The risk is that inflation pressures simply remain pervasive enough that central banks have no choice but to keep tightening aggressively.

US implied Fed Funds target rate



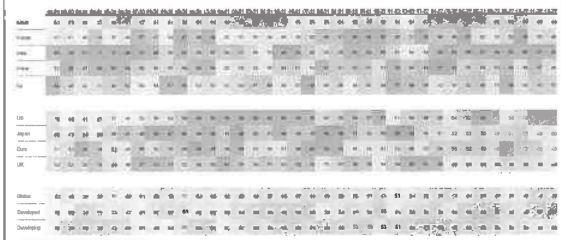
US inflation expectations

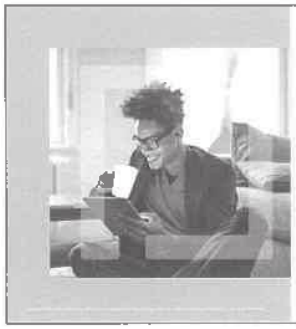
Short and Long Term Inflation Expectations



Small Business Higher Prices

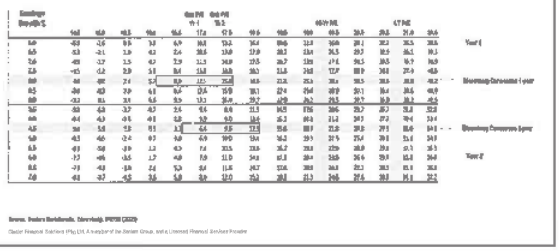
Global sentiment



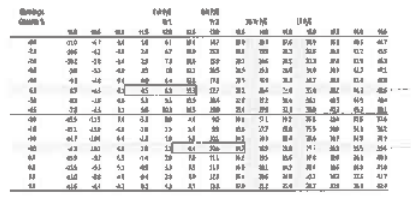


Valuation indicators

MSCI World total return matrix – Current PE ratio = 16.7X



MSCI EM total return matrix – Current PE ratio = 10.7X



Source: Sanlam Investments, Bloomberg, IRESS (2020)

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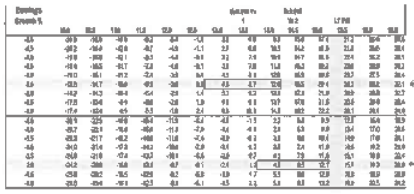
JSE ALSI total return matrix – Current PE ratio = 12.5X



Source: Sanlam Investments, Bloomberg, IRESS (2020)

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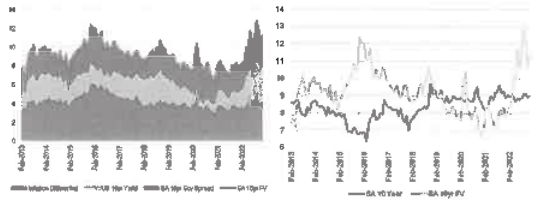
SA bond valuation – Sum of the parts



Source: Sanlam Investments, Bloomberg, IRESS (2020)

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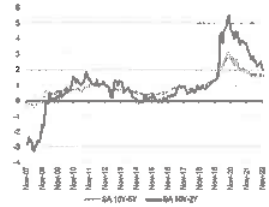
SA fixed interest



- In the near term, however, the February deadline for South Africa's grey listing by the Financial Action Task Force (FATF) remains a material headwind for bonds in that the sovereign risk premium could rise sharply.
- Even though Parliament has rushed to pass separate pieces of legislation to address the country's shortcomings in the prevention of money laundering and the financing of terrorism, National Treasury has indicated that it has addressed only fifteen out of twenty legal deficiencies cited by the FATF.
- Investors should therefore wait until after the FATF's decision before adding to bonds.

Source: Sanlam Investments, Bloomberg, IRESS (2020)

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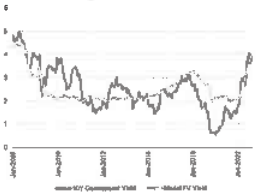
US bond valuation – Driven by a repricing of monetary policy



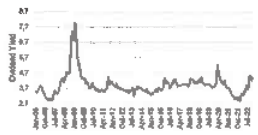
- The policy rate hikes lifted yields across the nominal and inflation-linked bond curves triggering a derating in equity markets.
- A better-than-expected inflation print in both the US and the EU saw real bond yields rise as investors bolted on a lower-than-expected inflation outcome for the year.
- A sharp drop in energy costs has fuelled the more positive sentiment with natural gas prices falling, aided by a warmer European winter.
- While further policy rate hikes are expected to push yield curves higher, a bear market curve flattening is expected to be supportive of duration as the yield curve inverts further supporting a neutral weighting in bonds.

SAPY total return matrix – Bond yields unchanged

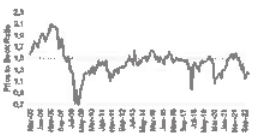
Current Yield %	Effective Dividend Growth %	Total Return Matrix - SA Property (FTSE/JSE SA Listed Property) Exit Yield												
7.30	Implied Bond Yield	6.05	6.55	6.80	7.05	7.30	7.55	7.80	8.05	8.30	8.55	8.80	9.05	9.30
10.84	10 Year Bond Yield	10.34	10.84	11.09	11.34	11.59	11.84	12.09	12.34	12.59	12.84	13.09	13.34	13.59
7.30	Prop Yield	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30	7.30
Target Yield Gap	7.0	4.2	3.9	3.7	3.5	3.3	3.1	2.9	2.7	2.5	2.3	2.1	1.9	1.7
	10.0	41.7	41.2	40.7	40.2	39.7	39.2	38.7	38.2	37.7	37.2	36.7	36.2	35.7
	9.5	36.7	36.4	35.9	35.5	35.0	34.5	34.0	33.5	33.0	32.5	32.0	31.5	31.0
	9.0	31.7	31.5	31.1	30.7	30.3	29.8	29.4	28.9	28.5	28.0	27.6	27.1	26.7
	8.5	26.7	26.5	26.2	25.9	25.5	25.2	24.8	24.5	24.1	23.8	23.4	23.1	22.7
	8.0	21.7	21.5	21.3	21.0	20.8	20.5	20.3	20.0	19.8	19.5	19.3	19.0	18.8
	7.5	16.7	16.6	16.4	16.2	16.0	15.8	15.7	15.5	15.3	15.1	14.9	14.8	14.6
	7.0	11.7	11.6	11.5	11.4	11.3	11.2	11.0	10.9	10.8	10.7	10.6	10.4	10.3
	6.5	6.7	6.7	6.6	6.5	6.5	6.4	6.3	6.3	6.2	6.1	6.1	6.0	5.9
	6.0	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.4	1.4	1.4

Global property valuation – Compelling valuations

Dividend Yield

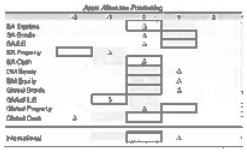


Price to Book



Given expectations of further rate hikes through the first quarter of 2023, coupled with high energy costs (which are falling), declining real incomes and expected corporate lay-offs, slowing turnover growth and subdued rental escalations are expected to be a headwind for the sector.

Tactical positioning and return expectations January 2023



	10 Year Forecast					5Y
	Bench	Bench	Bench	Bench	Bench	Bench
SA Equities	11.59%	12.59%	12.59%	11.59%	11.59%	5.79%
SA Bonds	9.60%	9.60%	9.60%	9.60%	9.60%	10.00%
SA Cash	8.60%	8.60%	8.60%	8.60%	8.60%	8.60%
SA Property	10.59%	12.59%	13.59%	11.59%	12.59%	5.79%
SA Cash	7.60%	7.60%	6.60%	5.60%	6.00%	7.30%
SA Equity	11.59%	11.59%	10.59%	10.59%	11.59%	5.79%
SA Bonds	10.59%	10.59%	12.59%	11.59%	12.59%	5.79%
Global Bonds	6.60%	6.60%	6.60%	6.60%	6.60%	5.00%
Global EQ	8.59%	8.59%	8.59%	8.59%	8.59%	5.40%
Global Property	10.59%	9.59%	10.59%	9.59%	10.59%	5.79%
Global Cash	6.60%	6.60%	5.60%	5.60%	6.00%	4.30%
International						
	8.59%	8.59%	8.59%	8.59%	8.59%	8.59%

Inflation Assumption

Legend: Current Positioning - Portfolio Drift; O = Weight; 6-9 Month View; +/-4 = 1% to 2% overlunderweight; 9-12 Month View; +/-2 = 2% to 4% overlunderweight

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Manager Research in Action
The asset management landscape

Glacier Invest
Leaders in discretionary fund management

What is our competitive advantage?

Our commitment to **client centricity** and understanding what the client requirements are allows us to **build customised solutions** to take into account each client's unique circumstances.

Disciplined framework and process, with strong emphasis on: → **Market research** → Manager research → **Portfolio construction**

We are solutions architects which, combined with our commitment to in-depth research and discipline framework, is what we define as our competitive advantage. We also believe that our culture within the team gives us a competitive edge.

Source: Sanlam Investments Multi-Manager, Stone Hurst, March 2021

How do we determine if and how we invest with a manager?

- **Skills rating** (determines whether or not we will invest)
- **Risk rating** (determines position sizing)
- **Style beta** (refers to how we use the manager to achieve investment objectives)

Source: Sanlam Investments Multi-Manager, 2019

Skillful managers are those who **EXPLOIT** an inefficiency in the market which in turn allows them to **OUTPERFORM** in a sustainable way.

The manager must have a competitive advantage or edge in doing so

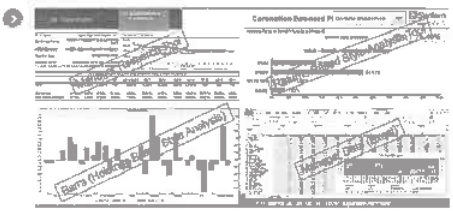
Manager research

1. QUANTITATIVE
   - Performance and risk analysis
   - Returns based style analysis
   - Holdings based analysis
2. QUALITATIVE
   - Manager overlay – is the manager doing something to add value above a style that can be quantitatively replicated?

→ **Style Beta**: How does the capability perform in different market environments?

Source: Sanlam Investments Multi-Manager, Stone Hurst, 2019

Quantitative tools



Our edge

- Manager research and manager allocations are not static
- Managers are analysed and blended to benefit from risks that markets are rewarding at a particular point in time
- Our investment team has an in-depth understanding of market conditions, driven through the market research and style beta analysis

Strategy deep dives

The Coronation Strategic Income Fund

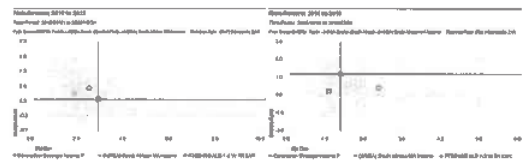
Asset manager strategy

Coronation Strategic Income

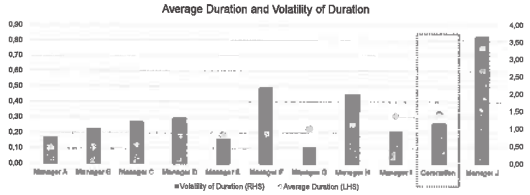
- Weakness in the performance profile over the past 5 years
- An extensive qualitative and quantitative assessment supported an A rating
- An A rating signifies that we expect 2nd quartile ex-ante performance
- Strategy was removed from our buy list at the end of 2022

Portfolio managers will support the run-out of Coronation Strategic Income at investment committee meetings

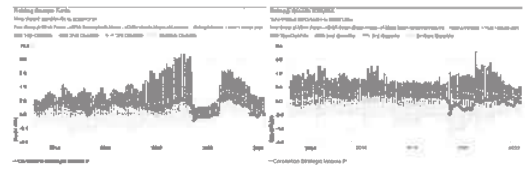
Sharpe ratios



Duration



Rolling sharpe ratios



What does it mean for your wraps?

Crucial conversations

CORONATION

- Team evolution over time – senior team members have devolved their responsibilities, introducing the co-pm structure
- Manager embraces risk which is sometimes rewarded and sometimes not
- Emerging market funds are exposed to currency risk

Ninety One

- Generally, the manager is bearish on SA and bullish on offshore
- Underperformance has largely been driven by their investment style not being in favour

Quality Franchise

Defining events

Defining events

Allan Gray

Grant Pitt and Tamryn Lamb have been promoted to head of Institutional and head of Retail

Laurium

Laurium is now a B-BBEE level 1 contributor

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Comment 10

Doret Taljaard

From: Dudley Coetzee <dudley.coetzee@vodamail.co.za>
Sent: Monday, 01 May 2023 17:59
To: Annelie Rabie
Cc: CFO
Subject: Comments on 2023/2024 Draft Budget
Attachments: 2023-2024 Draft Budget Comments.docx

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Doret, Budget & Policies Matters

Dear Mayor

Attached for your attention is my comment on the proposed water and sewerage tariffs contained in the draft budget for 2023/2024.
I trust my proposals will receive your favourable consideration.
Regards
Dudley

01 May 2023

Dear Mayor,

Comment on the 2023 – 2024 Draft Budget

My comments on the proposed tariffs are as follows;

WATER

Removing the 19 – 30kl step from the tariff structure without restructuring the entire range of tariffs results in an irrational tariff structure where the consumers who fall into this particular group bear the brunt of the tariff increase. The proposed stepped structure including VAT, because that is what the consumer pays, is as follows;

			2023/2024	2022/2023	
W1B1	0 – 6kl	per kl	7.83	7.34	6,67%
W1B2	7 – 18kl	per kl	16.01	15.04	6,45%
W1B3	19 – 30kl	per kl	40.14	24.40	64.5%
W1B4	31 – 45kl	per kl	40.14	37.58	6,8%
W1B5	46 – 60kl	per kl	52.12	48.79	6,8%
W1B6	> 60kl	per kl	69.49	65.07	6,8%

The effect on the consumers account is as follows;

USAGE	2023/2024	2022/2023	INCREASE
18kl	R 239.18	R 224.16	6,65%
30kl	R 720.78	R 512.64	40,60%
45kl	R1322.88	R1076.34	22.90%
60kl	R2104.68	R1808.19	16.39%
75kl	R3147.03	R2784.24	13,03%

This is dealt with in a single sentence in the Draft Budget, **"This will relate to a steeper increase for water consumption in excess of 18kl."**

In my opinion the consumers in the 19kl to 30kl band are being unfairly penalised. I propose that the increased tariff should be spread across the 19kl to <60kl tariff steps. The penalty should also increase rather that decrease as consumption increases.

This anomaly in the tariff structure is repeated in the restriction tariffs.

SEWER

Tariff Code SE7A5 has been duplicated with two different descriptions. The new tariff for Double the basic charge where networks are available but not connected should be numbered SE7A6

It should also be stipulated that residents electing to use Sewer Tariff SE7A1 must order the Vacuum Tanker each time they require that service. No standing orders should be allowed, ie a request to pump a tank every Monday etc. These standing orders result in tanks being pumped that are not full which places unnecessary demands on the tanker service.

Kind Regards

Dudley Coetzee

Comment 11

Doret Taljaard

From: Dean O'Neill
Sent: Monday, 01 May 2023 10:40
To: Jan Briers; CFO
Cc: Theresa Els; Tosca Korver
Subject: RE: Comment on the Draft 2023/24 Overstrand Municipality Budget and IDP

Follow Up Flag: Follow up
Flag Status: Flagged

Categories: Doret, Budget & Policies Matters

Dear Mr Briers

Receipt of your below input into the draft budget is herewith acknowledged and the content noted for submission to the Budget Steering Committee in their consideration 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: Jan Briers <janbecol@gmail.com>
Sent: Friday, 28 April 2023 16:40
To: Dean O'Neill <mm@overstrand.gov.za>; Mayor <mayor@overstrand.gov.za>; CFO <CFO@overstrand.gov.za>
Cc: Theresa Els <tels@overstrand.gov.za>
Subject: Comment on the Draft 2023/24 Overstrand Municipality Budget and IDP

REPRESENTATION ON OVERSTRAND DRAFT MUNICIPAL BUDGET: 2023/24
BY Mr J H BRIERS

I wish to comment on the Draft 2023/24 Overstrand Municipality Budget and IDP and hope that the input would be considered and not simply responded to.

A. BACKGROUND

The budget must take cognisance of the ongoing negative economic climate in SA and resultant **reductions** in **income of the people** (that include a large number of self employed people, pensioners whose income do not increase at all). SA has been and is in a **recession and the predicted GDP growth rate has been reduced** from 0,5 to 0,3 to the latest **of 0,1. This 0,1% is much lower than the CPI index or inflation of around 6.0 to 7,0%. Salary increases should be linked to economic growth rather than inflation as growth is the reality that takes pensioners, the poor, jobless and homeless into account.**

Council must endeavour 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. Upgrading of infrastructure should be limited to upgrading **that prevents loss** if not upgraded (i.e. the water pipe replacement in the Hangklip area).

B. QUERIES, OBSERVATIONS, COMMENTS AND NOTES REGARDING THE BUDGET

1. The proposed **salary** notch increases plus other allowances amount to an **increase of about 7.0 %.** This is **7000% above** the predicted SA GDP growth of 0.1% (GDP growth is the real increase of your ratepayers/ your tax base). This increase is on top of the more than 6% increase of 2022/23 and much higher than the GDP growth for at least the past 6 years. The result of such increases is **that the unemployed will never get employed and the** higher weight of salaries in the budget **reduces the funds available to maintain infrastructure or do critical capital projects**. Such salary increases shall therefore impair service delivery and Capital Projects (like Pipe replacement). It is a downward spiral that will not be escaped from.

The Overstand Municipality is therefore urged to:

(i) Put the process in motion to **stop previously negotiated salary increases** as it was negotiated in self interest and did not take into account the reality **of the lack of growth and high of unemployed or without a fixed or increasing income** in the area and

(ii) **Decreasing posts that are not the core function of a Municipality.**

2. The income from **Total Property Rates increased** to R 341 million in 2023/24 or an average **increase of 18.4 %** . The higher valuations that are used as justification for this increase had nothing to do with costs incurred by the Municipality or better service delivery in the past 5 years. Ratepayers could not complain against the valuations, **but they do complain about the increase of property rates by about 20% in the absence of any alterations on the house.** Such exorbitant increases, given a recession, are **not in accordance with the requirement of the law not to raise taxes *excessively*** - meaning way above inflation. Property taxes have annually increased in the past 6 years by close to or more than the inflation rate in any case. *It is recommended that Property Rates must be recalculated by lowering the R/R tax rate, **in order that the average increase does not increase by not more than 7%.** On properties where no building plans were approved, the tax may increase by more than 7% to cover the additional buildings.*

3. I have written a report in 2019 stating that **pipe bursts** in Kleinmond-Hangklip were increasing (to **174/annum in 2017/18) and becoming a crisis** causing a waste of water, labour, equipment and funds and thus other services. In 2022 the Mayor made a presentation to ratepayers stating that in 2020 pipe busts in the Kleinmond area increased to **703 pipe bursts** and the cost to repair this was R23 million and water loss was 70% (water treated but not sold).

The 2023/2024 budget (and I assume reflected in the IDP) the Municipality budgeted **only R 11 million for pipe replacement** for the whole of Overstrand. This low figure makes no economic sense. If you have a burst pipe in your house and your water bill rises to R50 000 for the month, you will not fix that water leak after 10 years. **You will borrow money and fix the leak immediately! The wasteful loss at a cost of R23 million** may possibly be much higher if the loss of water accounted for this cost (I could not find the calculation). I noticed that the 1 662 000kl water loss in the budget is accounted for as **R 3 264 000 million loss or R 1.96/kl**. This R2 rand is much less than the cost of the cheapest water price of around R8/kl. The actual wastage is therefore about **R 13 000 000 per annum.**

4. The **Basic fixed cost or Monthly charge per Electricity meter** cannot be linked to the Eskom price **increase of 14%** as this amounts to dishonesty. The explanation for this charge namely "*maintenance and operational requirements*" is not reflected in the budget at all. Therefore it seems to be a simple additional tax.

The fixed monthly charge of R 580 per month is about 80% of the cost of a person using units amounting to R 150 /m. Such a person cannot, through his/her own savings, balance his/her own budget.

Rather increase the unit cost of electricity. The poor, pensioners, people without a fixed income or those that do not want to beg for discounts and that have been paying their rates and taxes faithfully, can save on consumption and still make ends meet by using less electricity.

5. The increases of Basic charge or fixed costs or the service charges or tariffs for water and sewage are the same as that of the price per unit used. It is principally wrong if the proportion of the cost of water and sewage used is only 40% of the cost, the fixed cost is 60% of the cost.

This is NOT a pro-poor budget as stated in the budget. The pro-poor statement seems to refer to free water to unemployed. This is fundamentally wrong as: (i) it makes it impossible for poor people to reduce cost by saving measures and (ii) it is a disincentive to save resources and thus in conflict with sustainable development principals committed to in the IDP and SDF. The **%-contribution of Basic charges of Fixed Costs should be reduced by** remaining unchanged to decrease the pressure on natural resources and the environment to discourage wastage and incentivise efficiency.

5.1 The increase of **free water** to the poor of 10kl sends a message that water is not a valuable resource. I have a small vegetable garden and nursery and still aim to keep my water use at below 10kl/m. This does not make sense when a "penalty" is paid for water consumption above 6kl.

6. I could not find **critical budgeting for inverters and generators** sufficient to power the telephone, lights and computers during Eskom power cuts (kettles, geysers, and such do not have to work). It is wasteful and inexcusable to bring to a standstill service delivery by paid officers, where offices can remain operative at a small cost. If offices still stop operating during power cuts, it proves that the Municipality can function with less staff.

7. Activities/Functions such as storm water management, parks management, road verges, allen invasive trees control, block burning, roads maintenance and possibly a number of other activities are done without specific **Management Plans**. Only with proper **Management Plans can define KPI's so that efficiency can be measured and improved on** as well as staff and contractors be effectively managed and held accountable.

7.1 **Alien invasive tree eradication, as well as controlled burning** and the removal of eradicated trees, stacked by the hackers, should be accounted for in the budget and the IDP. I have noticed that eradicated trees stacked by the hackers can remain lying where stacked, for more than a year. These are the most important measures to limit the risk of fire.

C. BUDGET PROPOSALS AS MOTIVATED ABOVE:

(1) That the increase in **property rates should not be increased by more than 7% irrespective of the new evaluations** (the % per rand must be reduced to achieve this).

(2) The Overstand Municipality is therefore urged to put the process in motion to **stop negotiated salary increases** as it was negotiated in self interest and did **not take into account the reality** of (i) **the lack of growth and (ii) height of unemployed or (iii) people without a fixed or increasing income** such as pensioners and self employed in the area.

(3) Approve lower salary increases for personnel and councillors for 2023/2024 **Salary increases should be linked to economic growth of 0.1% rather than inflation.**

(4) That **Basic monthly charges or fixed cost** for an electricity metre, namely R 580/month, should be **reduced** to the price reflected under the expenditure in the budget and the price of electricity be increased for not more than R200.

(5) That **Basic charges or fixed cost** water and sanitation tariffs remain unchanged or reduced and **rather increase the unit cost of water by 8%.**

(6) The **unite cost price of water for 0-4kl used, should be reduced to R 5/kl** to help the poor that does faithfully pay their rates, in order for **it to be a pro-poor budget.**

(7) **Free water** should **not** be more than 5kl (it devalues a valuable resource and is so doing encourages wastage and does not make sense).

(8) The cost difference of water use above 18kl should be indicated as a fine of tax and not a service as it is way above the cost to supply 1kl of water.

(9) That the loss of income due to the abovementioned proposals be off-set by:

a. Freezing all vacant positions in principle and only filling those positions that would ensure basic service delivery;

b. Ensuring that all staff performances are carefully aligned to ensure maximum efficiency and value for money efficacy (supervision of work is vital). See point 10 below; and

c. Work should be done in accordance with clear Management Plans to achieve above and

d. Reduce water losses and cost as a result of fixing burst pipes.

(10) Budget and place, as priority on IDP, the compilation of Management plans for- Road surfacing, Water management, Parks management, Road verges, Alien invasive trees control, Block burning.

(11) Replacing water pipes in the Hangklip area should be an absolute obvious priority. So much so that the Municipality could borrow money and fix all **the areas where pipe bursts are prevalent Immediately**. The probable R23 million that Municipality must spend on fixing the pipes in the Kleinmond area is wasted money and may probably pay the interest on such loan.

(12) Account for Alien invasive tree eradication as well as controlled burning in the budget and IDP.

JH Briers
Ratepayer in Betty's bay
28 April 2023

Comment 12

Doret Taljaard

From:	Doret Taljaard
Sent:	Tuesday, 11 April 2023 11:22
To:	psspies@mweb.co.za
Cc:	Bernard King; Georgia Bucchianeri; Veronica Allen; Llyle Tait; Kelly Johnson; Corlia Gotze; Tosca Korver
Subject:	RE: Overstrand Munisipaliteit - Ondeurdagte Voorbeeld bluf u kliënte (COLLAB REF: 1842832)
Categories:	Budget & Policies Matters

Beste Mnr en Mev Spies

Ons erken hiermee ontvangs van u korrespondensie (2023/2024 GOP & BEGROTINGSOORSIG) gedateer 6 April 2023.

Neem asseblief kennis dat kommentaar wat van die publiek ontvang word met betrekking tot die 2023/24 Konsepbegroting wat op 29 Maart 2023 voor die Raad gedien het, deur die Begrotingsbestuurskomitee oorweeg sal word voor die indiening van die Finale Begroting vir 2023/24 aan die Raad vir oorweging voor die einde van Mei 2023.

Vriendelike groete / Kind regards,

Santie Reyneke-Naude
Director: Finance
Finance Directorate
Overstrand Municipality

Kan u asb hiervan n kopie aan die Burgemeester deurgee.

Aan Tesourie ,

PLAAS JOU ALTOOS IN DIE ANDER MAN SE SKOENE!!

U versuim TOE die geleentheid om oor n hoogs sensitiewe saak, met n klein bietjie meer deernis en inisiastief en moeite te hanteer.

Waarom doen U dit?. U skep met n erg selektiewe voorbeeld die vals indruk dat die eiendombelasting daal met 11%, terwyl dit slegs waar blyk te wees vir van die goedkoopste eiendomme).

Waarom demonstreer u nie u dienswilligheid nie en voeg ten minste twee meer waarde katagorie (voorbeelde onder) by, en bied n duideliker, meer gebruiker vriendeliker formaat aan u kliënte. In die proses kon u waarskynlik ook baie "Goodwill" bevorder en baie se kommer besweer en eerder die verrassende resultaat tot u beeldbou bevestig dat 'n erge 58% verhoging in waardasie (ten minste vir die onmiddelikee jaar wat voorlê) slegs n 3.5% (R 14pm) styging in hul belastinglas meebring.

Tog kies u juis toe om op ondeurdagte wyse eie beeld te verswak deur, mense wat nog steeds 'n 50+% skok waardasie verhogings in hul agterkop het, verder om te krap en te bluf deur n vals VERWAGTING te skep asof n algemene verlaging van 11% is maandelise eiendombelasting verwag kan word. In stede dat u hul met die beter toepaslike voorbeeld 'n aangename verrassing kon bied van slegs 'n 3,5% (R14pm) verhoging en hul meer positief kon stel.

Daar is altyd kliënte wat nie u vaardigheid sal hê met syfers.

U belasting bron is besig om op te droog. GLO DIT Al hoe minder mense is in staat om anders as uit hul SPAARBUSSIE vir u diens en ONS GASTE te betaal. U sal ander bronne MOET kry SOOS normale BTW na provinsie te kanaliseer . Gaan kyk in Zambia!

Deel dorp op in blokke en verskaf fietse en afval bokse **op afbetaling** in stede om met belasting betalers wat hul erwe skoon hou te baklei oor optel n tweede en derde afvalsak. DIT In plaas van uitbrei van gratis dienste en groeiende koskombuise vir onekonomiese inkommers.

Afgetredenes (wat n GROOT deel van u kliëntebasis is) asook en mense wat nog moet EIE voorsiening moet skep vir hul eie aftrede. Behandel hul soos Konings. KOESTER HULLE . Roofbou van u belastingbronne kan n rewolusie ontketen. DAAROM smeek ek u:

Kyk na die grafiek wat het gebeur die beleggingsfondse (ONDER 0% groei sedert 2015).Dis die saadkoring en saadmielies en Stoetvee om n sukkelende samelewing se kop bo water ye hou.

Vriendelike groete

P S Spies

(namens my gade Bets (EM) Spies, (eienaar van erf 416 Kleinbaai (Van Dyksbaai)

Sien voorbeeld

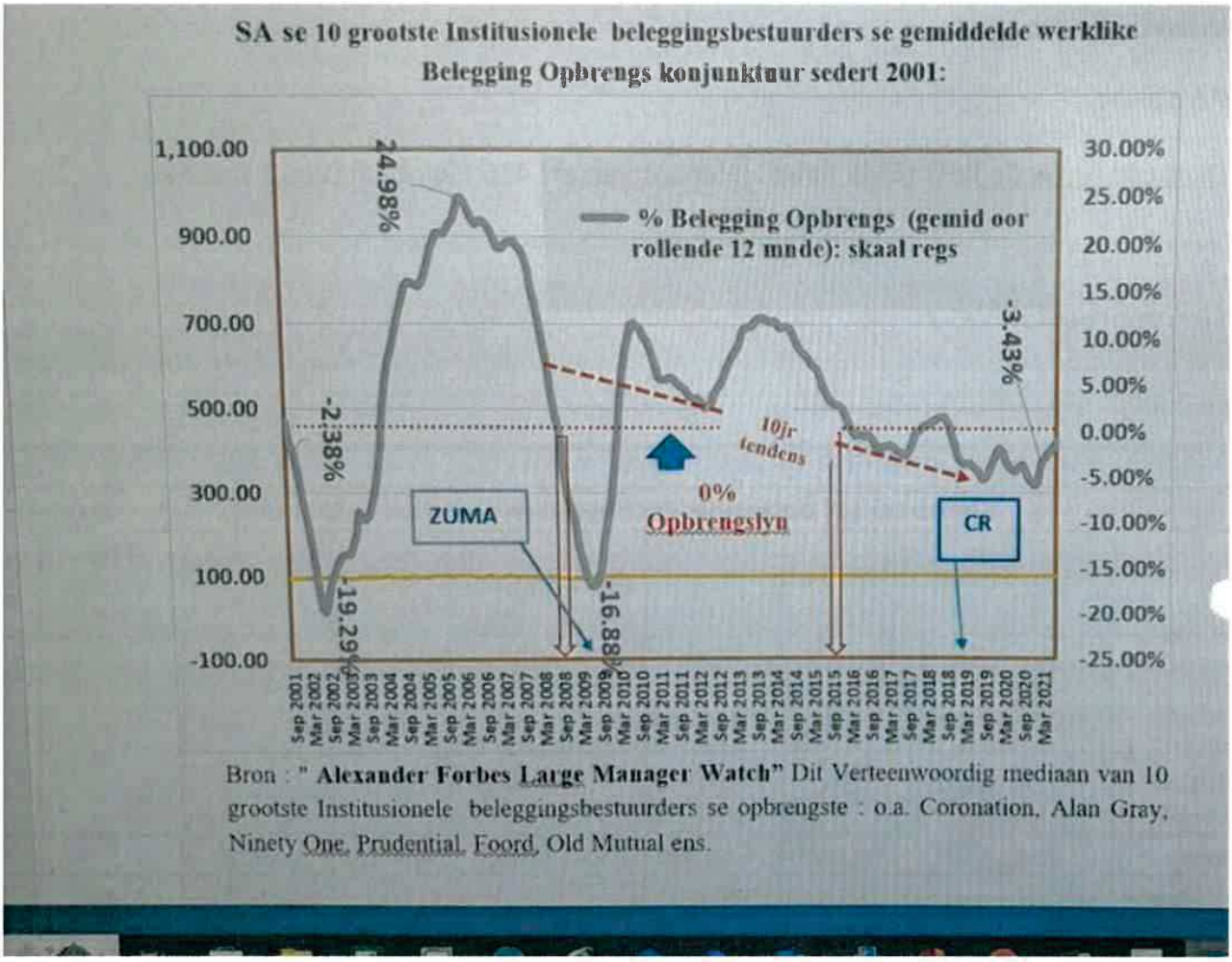
Kleinbaai erf belasting Voorbeeld (Hoër waardasie huis)

	Huidige Begroting	Tarief		**Nuwe** Begroting	Tarief		Rand verander pm	% verande
	Huidig		Rand /mnd	Jul-22		Rand /mnd		
Eiendom waarde	**978,200**			**1,550,000**				**58%**
Nie belasbaar	-15,000			-15,000				
Korting	-35,000			-35,000				
Netto	**R928,200**	**0.00657**	**R508.19**	**R1,500,000**	**0.00421**	**R526.25**		
Gebou afslag		20%	R406.55		20%	R421.00	R14.45	3.55%

Kleinbaai erf belasting Voorbeeld (Laer waardasie huis)

	Huidige Begroting	Tarief		**Nuwe** Begroting	Tarief		Rand	% verande
	Huidig		Rand /mnd	Jul-22		Rand /mnd	Rand /mnd	
Eiendom waarde	**500,000**			**675,000**				**35%**
Nie belasbaar	-15,000			-15,000				
Korting	-35,000			-35,000				
Netto	**R450,000**	**0.00657**	**R246.38**	**R625,000**	**0.00421**	**R219.27**		
Gebou afslag		20%	R197.10		20%	R175.42	-R21.68	-11.00%

Die rede vir die verskil in die % verandering in belasting is omdat die standaard afslag beteken n kleiner% afslag namate n huis se waardasie hoër is.



Bron : " **Alexander Forbes Large Manager Watch"** Dit Verteenwoordig mediaan van 10 grootste Institusionele beleggingsbestuurders se opbrengste : o.a. Coronation, Alan Gray, Ninety One, Prudential, Foord, Old Mutual ens.

Kyk (tabel onder) na hoeveel meer as VPI (inflasie) tarief verhogings het Eskom sedert 2002 uit die Huishoudings se huishoudele kontant sal onttrek. (R1355Miljard) Nou word verwagdat hul ook met (alreeds onder 0% groei) HUL spaargeld vir Solar moet betaal en DIT raak U boonop direk. NIEMAND REP N WOORD DAAROOR IE WANTDIT WAS DEUR NERSA GOEDGEKEUT. Die syfer s sttisties nagegandeur n akademikus nadat ek my eie navordsimg nie ko glo

Berekening van die oorverhaling bedrag weens die herhaaldelike hoër as VPI tarief as 20 jaar							
	Antal huishoudings : Stats SA (Milj HH)	Na belaste ink. pm per HH (Stats SA)	Beraamde kWu /mnd per HH	Kw gebruik landwyd kWu	Aantal Huis Houdings (Milj)	kWu gebruik	%van Nasionale HH
	2.978	R679	0				
	7.216	R3,560	250	1,804,000,000			
	2.663	R10,900	350	932,050,000	11.528	3,478,100,000	70.44%
	1.649	R23,690	450	742,050,000			
	0.961	R43,780	550	528,550,000			
5.5% van HH	0.697	R78,560	850	592,450,000	1.859	1,318,550,000	11.36%
	0.135	R148,820	950	128,250,000			
	0.066	R449,930	1050	69,300,000			
Totaal	16.365			4,796,650,000	13.387	4,796,650,000	81.80%
Verwysing	https://businesstech.co.za/news/wealth/132507/how-many-households-in-south-africa-earn-mor month/#:~:text=Using%20data%20from%20the%20Bureau%20of%20Market%20Research,per%20H 20R19%2C000.%2018.2%25.						

Kyk nou hoeveel het Overstrand se VASTE koste gestyg (gemid 15% vs VPI 7.5%)

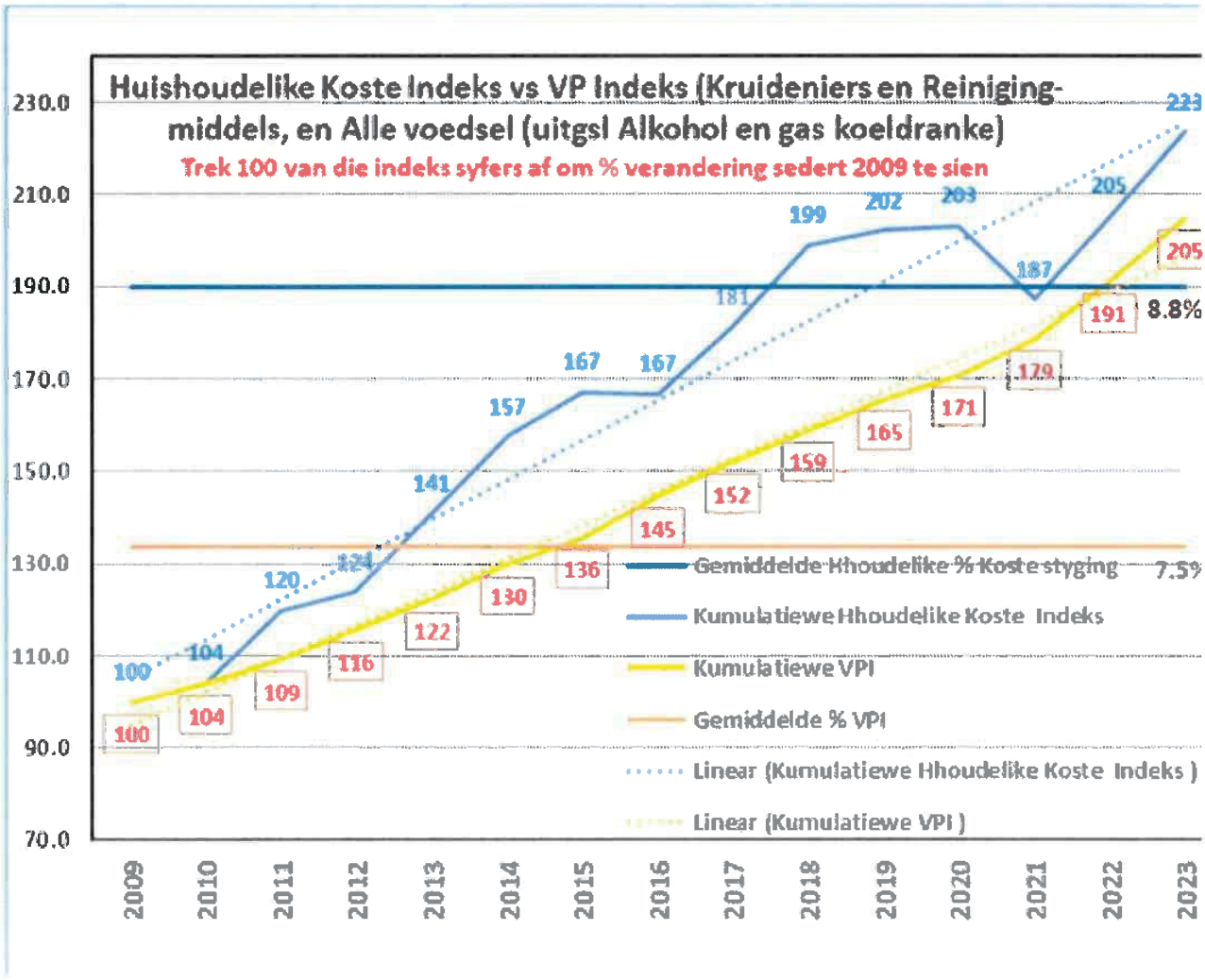
EN U DRA DIE NAAM VAN BOGEMIDDELDE INTELEKTUELE BESTUUR MET GOEIE RESULTATE.

Kleinbaai / Overstrand				
Totale Mun koste styg			VPI	
207%	sedert 2009	Werklike syfers oor 14 jaar	104.92%	
14	jaar		14	jaar
15%	per jaar		7.5%	per jaar
Nuutse Waardasie (22/23 slegs erf 416 Kleinbaai)			58.5%	4%
Ander % Veranderinge onder is van toepassing op alle eiendomme (gebaseer op erf 416 se vaste koste)			oor 14 jr sedert 2009	Gem /jr
Eiendom waardasie (14 jr sedert 2009)			-3%	-0.2%

Eiendom bel Belasting (Rand per jaar)	132%	9.4%
Belasting (Tarief per R100 erfwaardasie)	5%	0.4%
Riool & Vullis verwyder	276%	19.7%
Water BASIES (koste nie verbruik)	276%	19.7%
Elek Basies heffing (sluit nie verbruik in)	288%	20.6%

https://www.inflation.eu/en/inflation-rates/south-africa/historic-inflation/cpi-inflation-south-africa.aspx

Kyk wat het HUISHOUDELIKE Koste gestyg



From: Overstrand Munisipaliteit [mailto:donotreply@overstrand.gov.za]
Sent: Maandag 27 Februarie 2023 19:29
To: psspies@mweb.co.za
Subject: Overstrand Munisipaliteit - Valuation

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

Dear Customer,

Please find attached hereto your **valuation notice** from **Overstrand Municipality**.

For any queries, please contact us on the below.

Geagte Kliënt,

Vind hierby aangeheg u **waardasiekennisgewing** vanaf **Overstrand Munisipaliteit**.

U is ook welkom om ons by enige van die onderstaande nommers te kontak.

Comment 13

BUDGET COMMENT RECEIVED

H LOUW

SUBMITTED AT RATES HALL (REVENUE SECTION) –

3 MAY 2023

PROPERTY RATES INCREASE

NATIONALLY NEGOTIATED SALARIES

AFFORDABILITY

(LETTER ATTACHED)

Aan Overstrand Munisipaliteit

Beswaar teen nuwe tarief.

Almal kla tans oor eiendomme wat te hoog gewaardeer is, terwyl die werklike probleem is dat die tarief te min verlaag is (van .00657 na .00431). Almal met wie ek gepraat het en ook met die hulp van die waardasie rol, is waardes nie te hoog nie.

So waar lê die probleem? By die munisipaliteit?, en wat hom nuwe waardasies gebruik om meer inkomste te genereer. Maw. die munisipaliteit se uitgawes is meer as inkomste. So as uitgawes vinniger (meer) styg as die afgelope jare se inflasie verhogings en wat eienaars jaarliks betaal, is daar iewers groot fout. En wat kan dit wees?

Die munisipaliteit moet mos tenkal insien het kostes styg te vinnig (Ek merk al jare dat daar n probleem is met doeingat tenk ongeveer) so moet doen privaat maatskappye beroete, besnoei op uitgawes. En so terloops, kan Overstrand die salarisverhogings wat iewers sentraal bedrag word bekostig? En is julle verplig om dit te aanvaar? En as julle oortuig is uitgawes is onder beheer, verhoog eiendom belasting oor tyd en nie eenmalig nie.

Besef julle hoeveel mense kan nie hierdie verhoging bekostig nie Ek weet nie van enige pensioenaris wie se inkomste met 6%

Gestyg het nie. Dit is nou in een jaar.
Dit voel as of bloed uit klippe uit getap word.
Verhoog eiendoms belasting deur die tarief aan
te pas in ooreenstemming met stygende eien-
doms waardes en nooit dan 7% vir inflasie
by. Bv noorbeplan: As alle eiendomme met
100% styg, halveer die tarief en nooit
dan 7% by vir inflasie. Dit is tog hoe
dit veranderstel is om te werk.
Julle moet herbesin. En onthou as julle
argumente halwe na volgende jaar met
bv. 6% verhoog is dit 6% op 20% (20% min 6%)
wat te veel verhaal is. Dit raak
dan permanent

H. Louw

Comment 14

Doret Taljaard

From: CFO
Subject: FW: Comments on Draft Budget Report 2023/2024
Attachments: Andre du Toit Comments.pdf

From: Andre du Toit <dutoita1011@gmail.com>
Sent: Thursday, 04 May 2023 10:50
To: enquiries@overstrand.gov.za
Subject: Comments on Draft Budget Report 2023/2024

Dear Overstand Municipality
Please find attached my comments on the Overstand Municipality Document: "Draft Budget Report 2023/2024".
Regards
Andre du Toit

Draft Budget Report 2023/2024 – Comments

Submitted by : Andre du Toit - Ratepayer

Budget Document

This document contains my comments on the municipality "Draft Budget Report 2023/2024".

I do not have the experience or sufficient detail to comment on any of the following and therefore leave those aspects to others to comment:

- Requirements that the municipality need to meet in respect of this document, and
- Costing of infrastructure and maintenance projects.

I am a citizen and a ratepayer and my comments are raised from that perspective.

My expectation is to receive considered responses form the municipality, to each of my comments.

Page 8

Draft Budget Report Statements (my underlining):

"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".

Commentary

I am a citizen and a ratepayer in Hermanus. I have personally tried to engage with the municipality on issues but failed. I ascribe this failure to two reasons: municipal employees using delay or avoidance tactics by diverting the issue to some other party ("keeping on the long finger" so to speak) and an aggressive, intimidation and bullying approach coupled with a non-response.

The approach to keeping the "Markie" up and running (a facility that has operated for a long time, serving citizens and desired by citizens), was met with similar tactics (citizens ejected from meetings, yelled at, ordered to shut up), apparent unwillingness to assist or cooperate, negativity and what, in my opinion, seemed like coercive tactics.

I also note very recent examples: not officially informing relevant parties of a meeting called by the municipality, not setting any agenda, instruction for citizens to not record and publish the proceedings of a public meeting with the municipality. I am quite sure that there are numerous other instances of similar tactics and behaviors, experienced by other citizens and ratepayers.

For the above reasons, I find the statements in the draft budget report disingenuous. Please respond if you feel that the statements in the draft budget report are true and advise why.

Page 8

Draft Budget Report Statements:

"Funding are allocated in this draft budget for specific projects in this regard, whilst in other instances, the focus on the Cost and Ease of doing business with Overstrand are reflected in the

revision of various tariffs relating to before-mentioned, as well as the envisaged promotion of measures/tariff structures already in place, to create awareness in our communities".

Commentary

I am unable to comprehend this statement. Please explain the exact meaning and relevance.

Page 8

Draft Budget Report Statement (my underlining):

"This approach represented the extreme caution and care exercised by the municipality to contribute in alleviating the burden on communities in containing rates - and tariff increases".

Commentary

The above statement does not agree with my own experience. From my perspective, my property valuation doubled and my rates will increase by 60% or more. I am retired, no pension and my only income is fixed from deposits that I managed to accumulate over my working life. The 60% increase in monthly rates is not a consequence of anything that I did or chose to do. It adds significantly to my financial burdens.

For these reasons, I find the above statement that the municipality exercised extreme caution and care to alleviate the burden on communities in containing rates - and tariff increases, disingenuous. Please respond if you feel that statements in the draft budget report are true and advise why, considering these circumstances.

It appears to me that the municipality allowed or arranged for the valuation process to slip during Covid and are now faced with a situation which does not match the values which they espouse. Yet the municipality continues to tell the story – true or not. Please comment.

Page 13

Draft Budget Report Statement (my underlining):

"Tariffs and property rates increases should aim to be affordable;"

Commentary

Again, I find this statement to be disingenuous. My property rates will increase by 60% or more. This issue is not and has never been addressed by the municipality. The municipality never provided an examination or explanation of increases in property rates by suburb or any reasoning why some communities need to accept increases of 60% or more in their rates whilst others will have significantly lower increases in rate.

The municipality has not informed what additional/improved services and infrastructure (if any) or even priorities (if any) they intend to provide to those communities with much higher increases in rates. I get the feeling that this issue has not been addressed at all and it appears to me as if the municipality has actively sought to obscure these enormous increases in rates.

Please address the above issues in your response. If the municipality is not ready, willing or able to provide answers then I can only believe that they have not considered or anticipated the question (which would raise a whole lot of other questions).

Page 17

Draft Budget Report Statement (my underlining):

"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 2023/24 MTREF. Municipalities should justify increases in excess of the 5.3 per cent projected inflation target as indicated in Municipal Budget Circular 123. Excessive increases are by nature fundamentally likely to be counterproductive, which could result in possible higher levels of non-payment".

Commentary

I note that Municipalities need to justify increases in excess of the 5,3 per cent projected inflation target to treasury. So why do they not justify the same to ratepayers - who must pay rates increases of 60%?

Please address this issue and please try to refrain from using the knee jerk answer that it is because the valuations have doubled. In my opinion that would just be "eye blind" - ignoring some ratepayers and passing the buck.

Pages 19 and 20

Draft Budget Report Statement:

"Property owners may have been shocked at these significant increases and are rightly so, concerned about how this will affect their municipal accounts".

Together with the following explanation in BOLD text:

"However, to note that the rate in the rand is downwards adjusted and table 6 sets out the categories of rateable properties for purposes of levying rates and the proposed rates for the 2023/24 financial year, to increase from 1 July 2023. Calculations, based on the new valuations, are the basis for the new rate in the rand recommended in the draft budget to Council for consideration".

Commentary

To me it seems like Table 6 attempts to create an impression that the impact of the huge increase in property valuations is somehow offset by the proposed rates to be levied for the 2023/24 financial year. I find this disingenuous and to me feels like sleight of hand.

The facts of the matter are that my rates will increase by 60%, I can hardly afford the increase and I have not been informed what increased goods and/or services I will get, commensurate with such an increase. All of these things are difficult for me to accept. Please explain to people like me why the municipality believes we should accept such a situation.

Page 27

Draft Budget Report:

Table 11 shows the highest percentage increase in "Total household bill" to be 12.9%.

Commentary

This is a skewed (and in my opinion disingenuous) manner of representing the data which leads me to ask:

- what was the intention of and;
- what analysis and though were applied to the presentation of this data.

I believe that my "Total household bill" will increase by about double the 12.9% shown in the table. This amount is nearly unaffordable and is unacceptable to me and people like me – retirees, living in the homes that they purchased for their retirement, on a fixed income, not a burden on any other state coffers.

This approach will either force people like me to go elsewhere or into destitution (placing a further burden on the municipality and the state). If that is the aim of the municipality then it should be document in the vision, goals, mission statements and the like.

This issue is especially troublesome when comparing the proposed rate increase of say 20.0 percent to the 5.3 5,3 per cent projected inflation target. If the municipality should justify increases of over the 5.3 per cent target to treasury, then surely ratepayers are entitled to explanations of why they have increases of 20.0 percent in their monthly municipal bills.

Please provide a considered response to this comment and explain why the municipality can not fully inform each community of the reality of the outcome of actions taken by the municipality. Also provide insight into the municipal thinking and strategy around valuations and rates and how these are expected to impact those people currently living in their homes (move away, become destitute, what?)

Page 27

Draft Budget Statement:

"The Municipality's expenditure framework for the 2023/24 budget and MTREF is informed by the following:

- Strict adherences to the principle of no project plan no budget. If there is no business plan no funding allocation will be made"

Commentary

In scrutinizing the Hermanus SRA NPC (HPP) budget implementation plan, as provided for under item 12.5 of the Special Rating Area Policy, how did the CFO apply the above principle to HPP, considering the duty of ensuring that the implementation plan is aligned with the proposed budget?

By example, the budget for "Safe Environment" amounts to over 6 million rands. The implementation plan for this comprises thirteen items of general description, and nine one-line items of "Actions" (without any dates), on a total of two pages. This is unlike any implementation plan that I have ever seen for a R6 million contract. Please provide a full clarification.

As you must be aware, the HPP Implementation Plan accepted at the last AGM, includes items that were not on the Implementation Plan of the Business Plan that was approved at commencement of the SRA. In accordance with Chapter 3 of the Special Rating Area By-law, such changes in the Business Plan can only be made by Council after due application and process. In

accordance with section 13 of the same By-law, the CFO must monitor compliance with the By-law.

Please advise the current status of this issue and whether HPP are indeed in full compliance with the By-law.

Page 534 – Special Rating Area Policy

Draft Budget Document

Requirements of the Overstand Municipality, Special Rating Area Policy are as follows (paraphrased):

- Item 12.2 - HPP to hold an AGM before 31 December 2022 (the HPP AGM was held on 13 September 2022).
- Item 12.4 - HPP to provide the municipality with an Annual Report on its progress in carrying out the provisions of the Business Plan in the preceding year to improve and upgrade the Special Rating Area.
- Item 12.5 - HPP to submit an annual budget and implementation plan for comment by the CFO to ensure the things in the subsequent sections.
- Item 12.6 - Council to approve HPP annual budget and implementation item 12.5 during the municipalities annual budget process.
- Item 12.7 – by 31 January 2023 HPP must provide the CFO with a mid- year performance scorecard.
- Item 12.8 - HPP to submit information to the CFO to ensure compliance with the legal requirements.

Commentary

I request that the municipality:

1. Confirm HPP compliance with the above referenced policy requirements.
2. Provide HPP members with copies of the required HPP submissions – particularly 12.4, 12.5, 12.7 and 12.8.
3. Provide HPP members with copies of the CFO commentary and confirmation of compliance on the HPP submissions – particularly 12.5 and 12.8.
4. Confirm that the budget and implementation plan for the Hermanus SRA to be considered and approved in terms of item 12.6 are those approved by members at the HPP AGM held on 13 September 2022.

Page 534 – Special Rating Area Policy

Draft Budget Document

From the budget approved at the HPP AGM, I note that the HPP budget is 9,336,371 - "Adjusted for year" (="levies paid to HSRA during year" + "retention").

As far as I could determine, the 693 pages of the draft municipal budget does not include any fixed amounts for the levies to be collected on behalf of SRAs. The only reference to SRA figures that I could find was at Table 6: "Comparison of proposed rates to be levied for the 2023/24 financial year", on page 30.

The budget approved at the HPP AGM also contains the following notes on "Income" section:

Note 1: line item "Annual Rate increase": 4% increase is an assumption - OM Budget Steering Committee (BSC) and Council ultimately to approve Rates and Tarif.

Note 2: line item "Less: Retention": As Agreed with OM

Commentary

I request that the municipality:

1. Confirm that the rate in Table 6 equates to the amount of the HPP budget.
2. Note 1:
    a) Please explain whether it is acceptable for HPP to base the bulk of their budget income on an assumption of an increase in rates that is determined by BSC rather than their own, costed implementation plan (as legally required) and if so, why.
3. Note 2:
    b) My understanding is that this line item is provision for the "retention fund" mentioned at item 7.4 of the "Financial Agreement" – please confirm my understanding or otherwise
    c) The percentage int the HPP budget is shown as 10% and the note states "as Agreed with OM". The financial agreement requirement is for an amount equal to 5% with the provision that the CFO may amend this percentage for bad debt for SRAs with high arrears or in the event that the SRA experiences financial problems. Please advise what prompted the CFO to increase this percentage as noted on the HPP budget.
    d) Please also explain why, after some years of building up the retention fund, it is still necessary to retain 10% of the 2023/2024 budget rates. I would have expected this fund to be pretty much fully paid up by now.

Comment 15

Doret Taljaard

From: Dean O'Neill
Sent: Thursday, 04 May 2023 12:30
To: Mike Bryant; Stephen Muller; CFO
Subject: RE: draft budget objection - sewerage system and sewerage trucks
Attachments: overstrand sewerage trucks objection to draft budget 4 5 23.pdf

Dear Mr Bryant

Receipt of your objection/input on the draft 2023/24 budget is herewith acknowledged and the content noted for further 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

-----Original Message-----
From: Mike Bryant <mebryant2110@gmail.com>
Sent: Thursday, 04 May 2023 11:37
To: Dean O'Neill <mm@overstrand.gov.za>; Stephen Muller <smuller@overstrand.gov.za>
Subject: draft budget objection - sewerage system and sewerage trucks

Dear Sirs, Please see attachment regarding the draft budget . This area of concern is for the well being of all the people .
Please give it your urgent attention !
Thank You ,

Mike Bryant
mebryant2110@gmail.com
678692001

DRAFT BUDGET

OVERSTRAND MUNICIPALITY

OBJECTION/COMMENT

Address

M E Bryant
17 Contour Street
Fernkloof
Hermanus

mebryant2110@gmail.com
0678692001

To:

mm@overstrand.gov.za
smuller@overstrand.gov.za

4th May 2023

Sewerage Trucks (Honeysuckers)

Last year I visited the Hermanus Municipality and gave a good motivation for new trucks to be purchased. This request was ignored, and so I am again motivating for new sewerage trucks for Hermanus. Attention needs to be given in the budget to this area.

1. There are 3 tankers servicing the greater Hermanus area, and the average age of the tankers is 13 .... yes, 13 years old !!
2. So the trucks are very old and have high maintenance costs.
3. They are out of order for considerable periods.
4. They leak and are very noisy and therefore unhygienic and very smelly, polluting the clean Hermanus area.
5. I did ask for the maintenance costs of the old trucks for the past 3 years but was told it is not available to the public. Why? I suggest you do the exercise and tell the rate payers/voters the result. I know these costs will be very high and a waste of money!
6. So, please do not wait for the whole system to collapse! If two trucks had been bought every year for the past 10 years the fleet would now be manageable.
7. So, please allocate money for the new trucks (or put all houses on the main line). This is vital for the sewerage system to work efficiently in the future.

   Do not let our sewerage system fall into a state of disrepair like Eskom!

Sincerely,

M E Bryant (ratepayer, voter)

HERMANUS SKATEPARK CLUB

20 DUIKER STREET

HERMANUS

7200

Date prepared: 03/05/2023

Subject: Service Delivery and Budget Implementation Plan (SDBIP) for 2023/24

To whom this may concern:

We would like to enquire about whether there will be a budget allocation made to the club for the coming 2024 financial year.

The purpose of the club is to build a free skatepark for the community, and to provide a place for youngsters to enjoy and learn the sport (now recognised as an Olympic sport) in a safe and encouraging environment.

The skatepark is situated on the grounds of the Hermanus Sports Club, next to the BMX track.

We are currently 90% finished with phase 1 of the 3 phase project.

We are fully reliant on sponsorships and donations to complete the project. All amounts received are used for equipment hire, labour and construction materials.

We received a budget allocation in the 2023 year, which was used for the purpose of rebuilding the concrete surface of the skatepark, which was an unfortunate loss under previous management. The contractor, selected by the municipality, was incompetent and they damaged parts of the skatepark. We would like to contract a professional from Cape Town to do further work as he is a concrete skatepark specialist and is also responsible for repairing the dammages of the said, municipally-appointed, contractor.

Kind regards

Dirk Basson PA (SA)

Treasurer

Email: dirkabasson@gmail.com

Cell: 084 808 8170

Per hand afgelewer by Boy Fyfer

Comment 17

MUNISIPALITEIT
2023 -05- 04
OVERSTRAND MUNICIPALITY

Boy Fyfer
Vader Visser straat 20
Sandbaai
1 Mei 2023

Die Munisipale Bestuurder
Overstrand Munisipaliteit
Hermanus
Geagte Mnr. O'Neill

Aflewering per hand

I/S Eiendom belasting

Dit is onder my aandag gebring dat asgevolg van die verandering in eiendoms waardasie en volgens formule vir berekening van belasting op eiendomme belasting ook drasties gaan styg. Volgens berekeninge wat deur u kantoor gedoen is gaan bogenoemde eiendom erf 1517 rekening nommer 203 015 170009 van R451,36 na R607,22 styg wat beteken n styging van R155,86 wat 34% is wat totaal on aanvaarbaar is teen stygings vorige jare soos volg:

2019..... R391,78
2020.....R409,41.....vermeerder..... R17,63.....4,49%
2021.....R425,90..... " .....R16,49.....4,02%
2022.....R451,36..... " .....R24,46.....5,97%
2023.....R607,22... " .....R155,86...34% ?????

Gemiddelde styging van 2019 tot 2022 4,82% nou skielik 34% wat on aanvaarbaar is.

Met die volgende feite in ag geneem is dit verder van kardinale belang dat die formule in her oorweging geneem moet word:

a) My eiedom in TWK wat voor waardasie basies dieselfde was as hier R1,080 en belasting is **verminder met 3%**
b) Kaapstad se eiendom belastings gaan verminder word **met 1,12%**
c) Staats pensioene het opgegaan met minder as **5%**
d) Ons sit in n krag krises en huishoudings en besighede moet belê teen hoë kostes in alternatiewe krag bronne.
e) Daar is elektrisiteit wat verhoog gaan word volgens Nersa na ongeveer **18%**
f) Verskeie besighede het toe gemaak weens n swak ekonomiese toestand met die gevolg van minder werks geleenthede.

Nie net ek voel so oor die situasie nie, en het ek steek proewe gedoen om gemeenskap se gevoel te kry en kan u sien op aangehegde petisie wat weerspieel wat die grote gemeenskap se siening is.
Hierdie is n baie sensitiewe saak en ek maak staat op u profesionele insig en positiewe verandering in die formule en spoedige terugvoering omtrent die saak.
By voorbaat dank,

Boy Fyfer
Sel: 073 436 9866
Email: boyfyfer2@gmail.com

Aangeheg: Petisie
[redacted]

Afskrifte:
Sandbaai Belasting en Bewoners
Raadslid Hybri
Burgemeester Dr. Rabie

PETISIE

DIE BESTUURDER
OVERSTRAND MUNISIPALITEIT
HERMANUS
GEAGTE MNR. O'NEILL

MET VERWYSING NA DIE HERWAARDASIE VAN EIENDOMME WORD BELASTINGS OP N ONVERANTWOORDELIKE WYSE GEKOPPEL AAN DIE HERWAARDERING WAT TEWEEG BRING DAT VAN DIE BELASTING BETALERS SE BELASTINGS VAN 20% TOT 50% OPGAAN WAT GEHEEL EN AL ONAANVAARBAAR IS EN WORD DAAR INDRINGEND N BEROEP GEDOEN OM DIE FORMULE VIR DIE BEREKENING VAN BELASTING TE VERANDER SODAT DIE BELASTING NIE MEER AS 4% VERHOOG WORD ASGEVOLG VAN DIE WAARDASIE NIE. OOK WIL EK U AANDAG DAAROP VESTIG DAT DAAR IN DIE HELE PROSES GEEN PUBLIEKE DEELNAME WAS NIE.

NAAM	ADRES	SEL NOMMER	HANDTEKENING
BOY FYFER	VADER VISSER STR 20 SANDBAAI	073-436 9866	
Sara Matthee	Vadder Visser str 7 Sandbaai	076 101 662 0	
Ilsa Rose	Vader Visser 17 Sandbaai	0827278105	
R de Vries	Vader Visser 30 Sandbaai	071 985 1215	
W.U Dalllock	Vader Visser Sandbaai	076 44 62693	
M. PRAAY	22 VADER VISSER ST.	083 604 4999	
Johan van Zyl	16 Vader Visser Str	072 605 6297	
JAN VAN NIEKERK	14 VADER VISSER STR	083 310 2319	
W.J Kriel	245 Piet Retief Str	0722423536	
M.L van Schalkwyk	VADER VISSER STR 10	083 2876876	
WADE McCOMAS	32 Vader Visser	063 575 7691	
R THOMAS	VADER VISSER ST 9, SANDBAAI	082 4536407	
Manna Van Zyl	" " "	0711451782	
Lisa Fraser	4 Japie Heese St, Sandbaai	083 279 5122	
P J Theron	24 Vader Visser str Sandbaai	0487015719	
S. THORNE	4 LAMBIE STR SANDBAAI	0824401734	
Peter Hare	1 Teute Str Sandbaai	079 906 2190	

PETISIE

DIE BESTUURDER
OVERSTRAND MUNISIPALITEIT
HERMANUS
GEAGTE MNR. O'NEILL

MET VERWYSING NA DIE HERWAARDASIE VAN EIENDOMME WORD BELASTINGS OP N ONVERANTWOORDELIKE WYSE GEKOPPEL AAN DIE HERWAARDERING WAT TEWEEG BRING DAT VAN DIE BELASTING BETALERS SE BELASTINGS VAN 20% TOT 50% OPGAAN WAT GEHEEL EN AL ONAANVAARBAAR IS EN WORD DAAR INDRINGEND N BEROEP GEDOEN OM DIE FORMULE VIR DIE BEREKENING VAN BELASTING TE VERANDER SODAT DIE BELASTING NIE MEER AS 4% VERHOOG WORD ASGEVOLG VAN DIE WAARDASIE NIE. OOK WIL EK U AANDAG DAAROP VESTIG DAT DAAR IN DIE HELE PROSES GEEN PUBLIEKE DEELNAME WAS NIE.

NAAM	ADRES	SEL NOMMER	HANDTEKENING
J.J. Bruce	329 Piet Retief Str Sandbaai	0824955762	
JMM Elphick	26 Milkwood Lynx Estate Hermanus	0810959576	
C Smit	3 De Str. 234 Vaalklip	0824779741	
J Lesch	3 Japie Heese Str. Sandbaai	0826110354	
J. Jonker	11 Tambotie Crescent Sandbaai	0716435206	
H Marais	31 Hoofweg Street Gilla	0842084564	

Comment 18

Per hand ontvang van Rob Fyfer. A

OVERSTRAND MUNISIPALITEIT
2023 -05- 05
OVERSTRAND MUNICIPALITY

Sandbaai Ratepayers Association
Sandbaai Belastingbetalersvereniging

BB BELASTINGS Sandbaai Belasting Betalers Vereeniging

Die Munisipale Bestuurder
Overstrand Munisipaliteit
Hermanus
Geagte Mnr. Oneill

Aflewering per hand

I/S Eiendoms Belasting

As Sandbaai Belasting en Inwoners Vereeniging verteenwoordig ons die Sandbaai gemeenskap en is genoodsaak om die brief aan u te rig na aanleiding van die laaste eiendoms waardasie. Die gevolg van die waardasie het veroorsaak dat volgens die ou formule eiendoms belasting in somige gevalle van 20% tot 50% gestyg het wat nie in lyn is met die stygende tendens die laaste drie jaar wat gemiddeld 5% was nie. Ons wil n beroep op u doen om die formule in die berekening van belasting in her oorweging te neem sodat die verhoging binne die perk van 5% kan val wat aanvaarbaar vir ons lede sal wees.
Bye voorbaat dank,

Voorsitter
Mnr. Roy Groenewald.

Comment 19

Doret Taljaard

From: Veronica Van Zyl <veronicavanzyl1@hotmail.com>
Sent: Thursday, 04 May 2023 16:26
To: Dean O'Neill
Cc: CFO
Subject: Fw: CMA Erf 7648, 33, 9th Str. Kleinmond
Attachments: CMA Erf 7648, 33, 9th Str. 04-05-2023.pdf; Sold Properties, 04-05-2023.pdf; For Sale Properties, 04-05-2023.pdf

Categories: Budget & Policies Matters

Goeie dag

Graag heg ek aan die waardasie wat ek vanoggend gekry het vir ons eiendom in Kleinmond

Soos julle kan sien is ons eiendom hopeloos oorwaardeer in die nuutste waardasies.

Ek is ingelig dat die vertoee vir die waardasie verlaging nou toe is maar ek wil vra of julle dalk dit han oorweeg asb. Ek kom nie baie in Kleinmond nie aangesien ons die plek moet verhuur om die kostes te kan dek. Ons was die naweek vir die eerste keer die jaar daar en kon toe reel vir die waardasie.

As julle uitkom om te kom kyk na die eiendom, sal julle ook sien dat huidige huurders die plek redelik verwaarloos en ek dink selfs die waardasie is redelik positief. - en soos die agent gese het, dis sluit ook 5% Kommissie in.

Verder vra ek ook dat julle die koerse waarteen huise belas word verder aangepas word, want met die vreeslike verhoging in waardasies gaan my maandelikse fooie op met meer as 24% en sover ek ingelig is, was die goedgekeurde persentasie vir verhogins in munisipale tariewe tussen 6.5-7.5%. Dus is dit baie baie meer as die goedgekeurde persentasie.

As julle die eiendom wil besoek, is julle welkom om dit te doen, maar julle sal dan my net heelwat kennis moet gee sodat ek reelings kan maak om af te wees van werk en ook dan om te kan deurkom. Andersins is julle welkom om die agent direk te kontak ook as julle bedrae wil bevestig

Ek hoop om binne kort van julle te hoor.
Veronica van Zyl
CY Travel
0836448810
veronicavanzyl1@hotmail.com

From: Anmar Marais <anmar.marais@everitt.co.za>
Sent: Wednesday, 03 May 2023 16:35
To: veronicavanzyl1@hotmail.com <veronicavanzyl1@hotmail.com>
Subject: CMA Erf 7648, 33, 9th Str. Kleinmond

Goeie middag Veronica

Ek hoop dit gaan goed.

Hierby aangeheg is die CMA wat ek op jul eiendom gedoen het.

Hierby aangeheg is ook die 'sold" eiendomme wat ek gebruik het om jul waarde te bepaal.

Ek heg ook dit wat tans in die mark is hierby aan. Dit is weer die eiendomme waarmee 'n voonemende koper jul eiendom gaan vergelyk.

Indien enige vrae, kontak my asb enige tyd.

Mooi aand
Groete
Anmar

--

ANMAR MARAIS
QUALIFIED PROPERTY PRACTITIONER

FETC: Real Estate, PPRE

082 563 9910 | 028 271 3238
anmar.marais@everitt.co.za
Meijco Estate Agency CC T/A Chas Everitt Whale Coast
28 Main Road, Kleinmond, 7195

Registered with the PPRA **Subscribe to our Newsletter**

No Representative of Chas Everitt will ever provide you with transaction bank details

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Should you not have Web access, send an email to enquiries@everitt.co.za and a copy will be sent to you.

CHAS EVERITT
INTERNATIONAL PROPERTY GROUP

4 Mei 2023

Geagte Mnr en Mev van Zyl

MARKVERWANTE ANALISE ERF 7648, 33, 9DE STRAAT, KLEINMOND

Baie dankie vir die geleentheid om 'n markverwante analise vir u eiendom te doen.

Chas Everitt se markverwante analise metode behels die noukeurige vergelyking van soortgelyke eiendomme wat in 'n onlangse periode (gewoonlik 6 maande – 1 jaar) verkoop is en doen deur middel van aanpassings die nodige berekeninge.

Lae waarde	R1 415 000,00
Gemiddelde waarde	**R1 584 600,00**
Hoe waarde	**R1 655 000,00**

Gebaseer op bogenoemde, en in ag geneem wat tans in die mark is, stel ek voor dat u eiendom bemark word @ **R1 660 000** en indien u 'n aanbod kry u dit sal oorweeg. Hierdie prys sluit kommissie van 5% plus vat in. (+/- R1 560 000) Ons glo dis 'n haalbare realistiese prys onder huidige marksomstandighede.

Munisipale waarde van eiendome R906 900

Sou u graag u eiendom wou verkoop, is dit belangrik om te verseker dat die eiendom die nodige blootstelling geniet om sodoende ernstige en geskikte kopers bekend te stel aan die eiendom. Ons sal graag by hierdie proses wil betrokke wees en die dienste van Chas Everitt met u bespreek.

Vriendelike groete

Anmar Marais
PPRE
MASTER AGENT
082 563 9910

ADJUSTED COMPETITIVE SALES

Subject Property

Address	m²	Stand m²	BR	BA	LOUNGE	DING RM	KITCHEN	BRAAI IN	GARAGE	FLATLET
33, 9th Street	236m	594m	3	2	1	1	1	1	1	1

Sold Listings

Comp	Address	m²	Stand m²	BR	BA	Listed Price	Sold price
1	26, 6th Avenue	261m	575m	3	2	R 1 950 000,00	R 1 950 000,00
2	28, 6th Avenue	206m	595m	3	2	R 1 750 000,00	R 1 650 000,00
3	88, 12th Avenue	194m	1011m	3	2	R 1 850 000,00	R 1 700 000,00
4	23, 6th Avenue	269m	575m	3	2	R 2 395 000,00	R 2 300 000,00
5	30, 8th Street	201m	595m	3	2	R 1 890 000,00	R 1 840 000,00

Comparable Adjustments

	Comp 1	Comp 2	Comp 3	Comp 4	Comp 5
Sold Price	1 950 000	1 650 000	1 700 000	2 300 000	1 840 000
Estimate Land Value	550 000	550 000	650 000	550 000	550 000
m²	-105 000	210 000	294 000	-231 000	245 000
Location	-50 000	-50 000	-150 000	-50 000	-50 000
View					
Bedrooms					
Bathrooms				-20 000	
Kitchen	-60 000			-50 000	-50 000
Study				-20 000	
Scullery/laundry	-10 000	-10 000			-10 000
Braai room	-20 000		-20 000		-20 000
Garage	-20 000		-20 000	-20 000	
Car port	-10 000	-10 000			
Cottage	100 000	100 000	150 000	150 000	150 000
Finishes	-350 000	-250 000	-300 000	-500 000	-450 000
Extras	-10 000				

Net Adjustment (+/-)					
Adjusted Price:	1 415 000	1 640 000	1 654 000	1 559 000	1 665 000

Indicated Price	1 415 000	1 584 600	1 655 000

Average Price m² R7 000
Plot value R500 000
Competing Listings

Address	m²	BR	BA	Listed price	Stand m²
6 Delport street		2	1	R 1 200 000	595m
17 Gerrit Maritz	140m	3	1	R 1 395 000	595m
Bob Laubser str	110m	2	2	R 1 499 000	595m
18 Protea Estate	112m	2	2	R 1 495 000	350m
15 Delport street		3	2	R 1 750 000	595m
46 Bob Laubser str	220m	4	2	R 1 750 000	595m

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INTERNATIONAL PROPERTY GROUP

Kleinmond -Mountain Avenue- 26, 6th Ave

Web Ref: CWSC-6154

3 2 2

R1 950 000

Family home in Center Town.

Lovely 2 bedroom home with 2 bathroom, study, spacious lounge and dining area, modern kitchen with eye level oven and separate laundry. North facing spacious braai area. Outside bachelor flatlet with kitchenette and bathroom. 2x Garages and a 2500 liter water tank. This property is walking distance to mid town and school.

Flatlet	Study	251 sqm home
Garden	Laundry	575 sqm stand
Braai Room	Water tank	Rates & Taxes: R412

Anmar Marais

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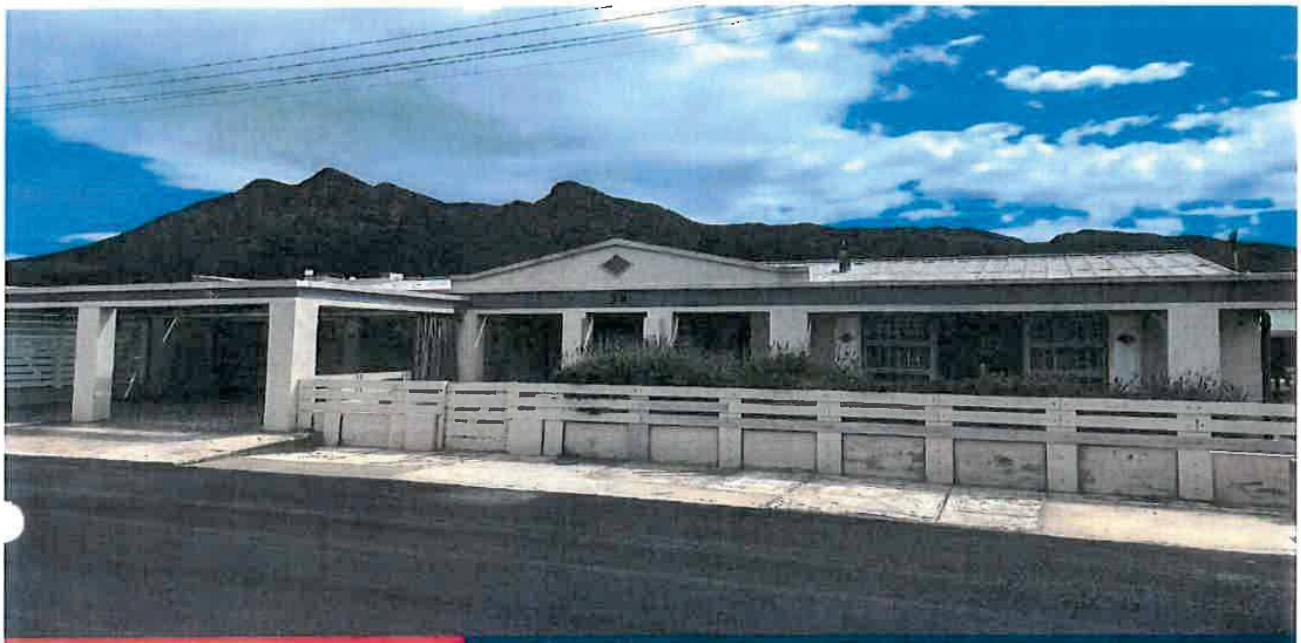
Kleinmond Central



R 1 750 000

Family home walking distance to centre town.

Sole Mandate - Lovely spacious open plan kitchen with scullery/laundry, dining area and lounge with fireplace. 3 Bedroom, 2 bathroom and outside bedroom with toilet and single garage with store room. Lovely garden with fig trees, lavender and lovely mountain views.

Kleinmond is a peaceful little town surrounded by natural beauty. Activities include safe swimming in lagoons, walking, hiking, bird watching, caves and rocky tidal pools. There is even a golf course for the sport lovers.

Erf size:	595	m2	Rates & taxes:	R 410	
House/Unit size:	206	m2	Levy:	N/A	
Read more online			Web ref:	CWSC-0787	

3 | 2 | 1 | 0

Anmar Marais

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Disclaimer: Although every endeavour has been made to quote the correct information, Chas Everitt cannot be held responsible for any errors or omissions made or implied.

Leading REAL ESTATE COMPANIES of THE WORLD

LUXURY PORTFOLIO INTERNATIONAL

CHAS EVERITT
INTERNATIONAL PROPERTY GROUP

Leading
REAL ESTATE COMPANIES
OF THE WORLD

CHAS EVERITT
INTERNATIONAL PROPERTY GROUP

Kleinmond - Mountain Ave - 88,12th Ave

Web Ref: CWSC-5498

Low maintenance family home.

At the foot of the Kleinmond Mountains you will find this lovely 3 bedroom family home. 1 Of the bathrooms is newly renovated with bath and shower. The en-suite only has a shower. All bedrooms has built in cupboards and 2 is north facing. Open plan kitchen with scullery/laundry, dining area and lounge also north facing with stunning mountain views. Braai room with Dover stove. Enclosed back garden. Large plot in quiet street.

194 sqm home
1011 sqm stand
Rates & Taxes: R391

Laundry
Mountain Views
Braai Room

Garden
Fence

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INTERNATIONAL PROPERTY GROUP

Kleinmond-Mountain Ave-23, 6th Avenue

Web Ref: CWSC-7070

Cosy cottage with lovely garden in Mountain Avenues.

Open plan spacious lounge, study corner, dining area and kitchen. Lovely fireplace for cold winter days and 2 of the 3 bedrooms is on one side of the house with bathroom and the other bedroom with en-suite is just off the covered enclosed veranda overlooking the beautiful garden. Double auto garage with direct access to the house. Ready to move in. Main sewerage is a plus.

Mountain Views
Fireplace
Garden

Study
Laundry

269 sqm home
575 sqm stand
Rates & Taxes: R375

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INTERNATIONAL PROPERTY GROUP

Kleinmond - Mountain Ave - 30, 8th Street

Web Ref: CWSC-3498

3 2 1

R1 890 000

Low maintenance, spacious with mountain views!

This is a very neat secured corner property close to Kleinmond mountains. The house consist of 3 bedrooms with built in cupboards, 2 bathrooms, 1 en suite, lounge, dining room and kitchen with gas stove, scullery / laundry and spacious braai / TV room. Single Auto garage with extra space and auto gate.

201 sqm home
647 sqm stand
Rates & Taxes: R309

Braai Room
Garden
Laundry

Mountain Views

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property24

R 1 200 000

2 Bedroom House for Sale in Palmiet

6 Delport Street, Palmiet, Kleinmond

2 | 1 | 1 | 495 m²

Contact Agent

Show Contact Number

By continuing I understand and agree with Property24's Terms & Conditions and Privacy Policy.

Seeff

2 Bedroom House for Sale in Palmiet, Kleinmond

This beautiful property in Kleinmond offers an idyllic and peaceful escape from the hustle and bustle of city life. It offers two bedrooms, one bathroom, a lounge with fireplace, a dining room, a kitchen, a braai room, and a garage - perfect for first-time buyer or the retiree. The property is also fenced and just a one-minute walk from Harbour Road, which is home to a wonderful variety of different shops. Make the move now and live the Kleinmond dream!

Bedrooms: 2

Pet Friendly

Bathrooms: 1

Garages: 1

View More

Property Overview

Listing Number	112380304
Type of Property	House
Street Address	6 Delport Street, Palmiet
Listing Date	01 March 2023
Erf Size	495 m²
Rates and Taxes	R 360
Pets Allowed	Yes

+ Rooms

+ External Features

+ Building

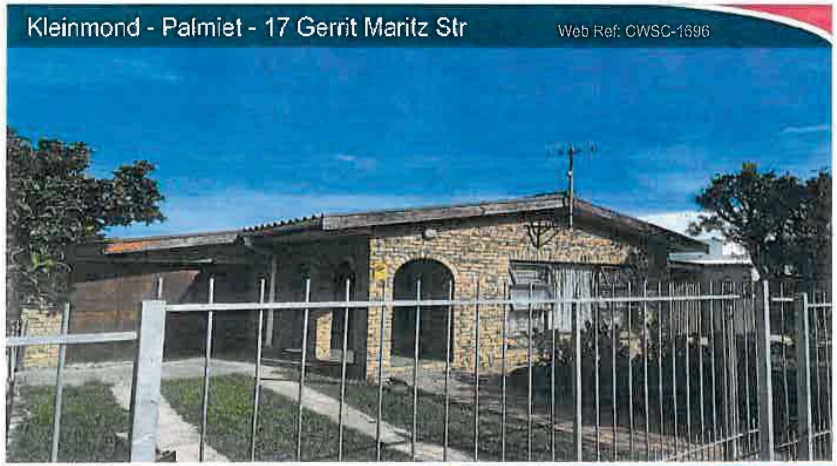
+ Other Features

Leading REAL ESTATE COMPANIES OF THE WORLD

CHAS EVERITT
INTERNATIONAL PROPERTY GROUP

Kleinmond - Palmiet - 17 Gerrit Maritz Str

Web Ref: CWSC-1696



Low maintenance retirement or first time buyer home

North facing lounge with open plan kitchen, 3 bedrooms with 1 bathroom and separate guest toilet. 2 x Single garages. The property is fenced and has a well point with pump and water tank. This property needs a bit of TLC.

Well Point with Pump
Study

Store Room
Garden

140 sqm home
595 sqm stand
Rates & Taxes: R270

Anmar Marais
082 563 9910
anmar.marais@everitt.co.za
www.chaseveritt.co.za

property24

R 1 499 000

2 Bedroom House for Sale in Palmiet

Palmiet, Kleinmond

Contact agent for street address

2 2 5 595 m²

Contact Agent

Show Contact Number

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On Show

Saturday 06 May
11:00 - 14:00
Attend

RAWSON

Perfect location!

This beautiful 2-bedroom house is located in a quiet area and walking distance from the sea.

Offers you the opportunity of an extra income as there is a large demand for granny flats in the area.

By closing the door you have a bachelors flat with its own bathroom and kitchen entrance or you have a two bedroom house with a large main bedroom, a study and a big second bedroom.

The property also offers

2 bathrooms and a separate toilet,

Alarm,

electrical fencing,

and gorgeous mountain views from the backyard.

The single garage can easily be converted into a flat as there is already a toilet and sink.

Bedrooms: 2
Bathrooms: 2
Study
Pet Friendly

Garages: 1

Garden

Secure Parking: 1

Parking: 3

View More

Property Overview

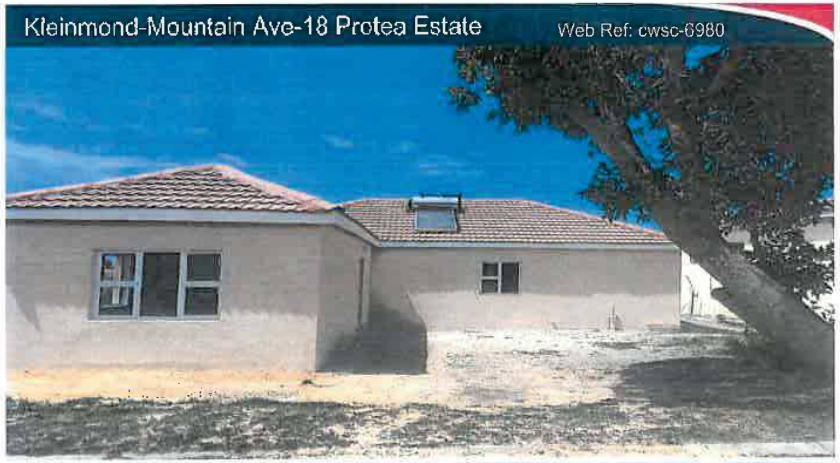
Listing Number	112610109
Type of Property	House
Description	Single Storey
Listing Date	03 May 2023
Erf Size	595 m²
Floor Size	110 m²
Rates and Taxes	R 346
Pets Allowed	Yes

Rooms

Leading Real Estate Companies of the World

CHAS EVERITT
INTERNATIONAL PROPERTY GROUP

Kleinmond-Mountain Ave-18 Protea Estate Web Ref: cwsc-6980



Brand new home in security complex in Mountain Avenues.

Stunning mountain views from lounge and main bedroom. Spacious open plan lounge, dining area and kitchen. 2 Bedrooms with built in cupboards one with full bathroom en-suite and a separate second bathroom. Separate laundry and study that can also been used as 3rd bedroom. Pet friendly complex. Solar geyser, pre paid electricity and main sewerage all extra's.

Study
Solar Geyser

Laundry
Levies: R230

112 sqm home
350 sqm stand
Rates & Taxes:R400

Anmar Marais
082 563 9910
anmar.marais@everitt.co.za
www.chaseveritt.co.za

property24

R 1 750 000

3 Bedroom House for Sale in Palmiet

15 Delport Street, Palmiet, Kleinmond

3 2 2 595 m²

LOVELY PALMIET

JOINT MANDATE

This very neat face brick home consists of 3 bedrooms, 2 bathrooms, a spacious lounge and dining room, kitchen with ample cupboards.

Built in cupboards in two of the bedrooms.

A single garage with paved parking space.

a Neat garden and burglar bars throughout the house.

It is located in a very quiet and peaceful area in Palmiet near the harbor restaurants.

An ideal holiday or retirement home..

Bedrooms: 3

Bathrooms: 2

Garages: 1

Parking: 1

Pet Friendly

Garden

Contact Agent

Show Contact Number

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cch

View More

– Property Overview

Listing Number	112558864
Type of Property	House
Street Address	15 Delport Street, Palmiet
Listing Date	18 April 2023
Erf Size	595 m²
Rates and Taxes	R 275
Pets Allowed	Yes

+ Rooms

+ External Features

+ Points of Interest

Bond Calculator

property24

R 1 750 000

4 Bedroom House for Sale in Palmiet

48 Bob Laubser Street, Palmiet, Kleinmond

4 2 2 595 m²

Contact Agent

Show Contact Number

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Seeff

Property situated on a corner stand with beautiful mountain view

Sole mandate. This lovely property offers a large entrance hall with four bedrooms, two bathrooms, large braai room with kitchenette and wood burning oven. Two kitchens, dining room and lounge. Stunning view from the wooden balcony to watch the sunset with a sundowner. Double garage.

Close to all amenities.

Kleinmond is a small coastal town in the Overberg region of the Western Cape province, South Africa. It is situated inside a UNESCO-declared biosphere about 90 km east of Cape Town between Betty's Bay and Hermanus. The town's name, meaning "small mouth" in Afrikaans, refers to its location at the mouth of the Bot River lagoon. Stone ax heads found in the area indicate that people already lived in the vicinity of nearby Hangklip 20,000 years ago. A herd of wild horses is known to roam free in the marshlands at the Bot River lagoon area, next to Rooisands...

Sole mandate. This lovely property offers a large entrance hall with four bedrooms, two bathrooms, large braai room with kitchenette and wood burning oven. Two kitchens, dining room and lounge. Stunning view from the wooden balcony to watch the sunset with a sundowner. Double garage.

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roam free in the marshlands at the Bot River lagoon area, next to Rooisands Nature Reserve. They are believed to be South Africa's only herd of wild horses in a wetland habitat. The Kogelberg Nature Reserve borders the town. Kleinmond's beach is a Blue Flag beach and is popular with South African holiday makers.

Bedrooms: 4

Pet Friendly

Bathrooms: 2

Garages: 2

View More

Property Overview

Listing Number	112138287
Type of Property	House
Street Address	48 Bob Laubser Street, Palmiet
Description	Single Storey
Listing Date	19 December 2022
Erf Size	595 m²
Floor Size	220 m²

Comment 20

Doret Taljaard

From: Dawid Snyman <dawid.snyman@live.co.za>
Sent: Friday, 05 May 2023 13:28
To: Enquiries
Cc: CFO; Riana de Coning
Subject: Konsepbegroting vir die 2023/24-boekjaar.

Categories: Doret

Goeie dag.

Met verwysing na die bogenoemde verlang ek die volgende inligting:

1. Rakende bedryfsuitgawes: wat is die Rand-waarde van waardevermindering ingesluit in die syfer? Sienende dit n nie kontant item is nie sal ek graag wil weet wat die impak daarvan op bedryfsuitgawes is en hoe dit verder vergelyk met inkomste.
2. Rakende werknemerverwante uitgawes: hoeveel mense word verteenwoordig in die R551.04mll. As dit verdeel kan word tussen raadslede en nie-raadslede sal dit waardeer word (Rand-waarde en getal mense).

Ek vra omverskoning as die inligting al gedeel is, maar sal die terugvoering opreg waardeer.

Groete,

Dawid Snyman.

079 494 0771

8 Biskop Straat
Kleinbaai
Gansbaai
7220

Comment 21

Epos: riaan@wizedrive.com
Selfoon: 082 941 5901

Woltemadestraat 6
De Kelders
Gansbaai
7220
05 Mei 2023

Die Munisipale Bestuurder
Overstrand Munisipaliteit
Magnoliastraat
Hermanus
7200

BESWAAR TEEN ELEKTRISITEITSTARIEWE VIR KONSEPBEGROTING VIR 2023/2024 FINANSIËLE JAAR

Aanhangsel A: Brief vanaf NERSA (Electricity Regulation Act 206)

1. Beswaar teen elektrisiteitstariewe vir konsepbegroting vir 2023/2024 finansiële jaar en verhoging van 15% asook die surplus van R34,294 miljoen wat die Belastingbetaler 'n verdere addisionele R5,2 miljoen (15% BTW) kos. Daar word ook Elektriese Infrastruktuurheffing gehef wat volgens NERSA se goedgekeurde gepubliseerde tariewe nie goedgekeur is nie.

2. Die Burgemeester se voorlegging en bespreking van die Overstrand Munisipale Konsepbegroting vir 2023/2024 het betrekking. Volgens hierdie begroting is die verhoging op Elektrisiteitsheffing aansienlik hoër as vir die ander dienste. Daar is van mening dat daar 'n besparing hierop bewerkstellig kan word.

3. Konsepverhoging:

   a. Water 6.5% met surplus van R 3.456 miljoen.

   b. Vullisverwydering 6.8% met surplus van R 0.241 miljoen.

   c. Riool en Sanitasie 7.2% met surplus van R 4.142 miljoen.

   d. Elektrisiteit 15% met surplus van R 34.294 miljoen.

4. Die totale basiese elektrisiteitsheffing regverdig nie 'n algemene verhoging van 15% nie, aangesien ander dienste soos in paragraaf 3 se gemiddelde verhogings 6.83% beloop teenoor elektrisiteit se verhoging van 15%. Die basiese verhoging van elektrisiteit sluit nie verbruik in nie.

5. Die Voorsiening vir Basiese heffings sluit in verhoging vir salarisse en toelaes (7.2%) instandhoudingkoste, vasgestelde leningskoste, materiaal, voertuie en toerusting.

6. 'n Mandaat, in die vorm van 'n petisie, is deur 676 belastingbetalers verkry ten opsigte van aanbevelings soos in hierdie dokument uiteengesit. Die handtekening is by hierdie dokument ingesluit.

BEVINDING

7. Die Elektriese Surplus van R34.294 miljoen subsidieer die Eiendomsbelastingrekening en plaas 'n addisionele R5.2 miljoen (15% BTW) op alle Belastingbetalers wat Elektrisiteit koop van Overstrand Munisipaliteit.

8. Daar moet in gedagte gehou word dat Wolvengat, Die Damme, Onrus, Baardskeerdersbos, Bettysbaai, Hangklip, Pringlebaai, Rooiels krag direk van ESKOM koop en nie die Elektriese Basiese en Infrastruktuur heffings betaal nie.

9. Deur die Eiendomsbelastingtekort op die begroting te subsidieer weens die enorme surplus op Elektrisiteit word daar 'n onnodige addisionele finansiële las op Belastingbetalers wat Elektrisiteit van Overstrand Munisipaliteit aankoop, geplaas.

10. Eiendomsbelasting is vrygespreek van 15% BTW.

11. Die tekort op Eiendomsbelasting behels uitgawes regoor Overstrand Munisipaliteit en regverdig nie die surplus op Elektrisiteit wat slegs deur 'n gedeelte van Belastingbetalers betaal en subsidieer word nie.

12. Daar word opgemerk dat 'n elektriese infrastruktuurheffing van R16.65 (BTW uitgesluit) gehef word wat nie deur NERSA se gepubliseerde tariewe goedgekeur is nie.

AANBEVELING

13. Dat die Elektrisiteitssurplus geskuif word na Eiendomsbelasting. Elektriese basiese heffing (R34.294 miljoen surplus) moet oorgeplaas word om die addisionele R5.2 miljoen BTW, betaalbaar deur die belastingbetaler, drasties te verminder.

14. Die 15% heffing op die basiese elektriese tarief moet in lyn gebring word met die gemiddelde verhoging van 6.83% op ander dienste. Hierdie sal die R34.294 miljoen outomaties verminder.

15. Die elektriese infrastruktuurheffing moet verwyder word aangesien dit nie volgens NERSA goedgekeurde tariewe gehef word nie. Sien Aanhangsel A.

(R. Wium)
BELASTINGBETALER: MNR.

Aanhangsel A

Good day Riaan,

With regards to Tariffs charged by Municipalities in terms of the Electricity Regulation Act, 2006 (Act No. 4 of 2006) (ERA), kindly note the following:

1. NERSA has a duty as entrenched in section 4(ii) of the ERA to regulate prices and tariffs.
2. In terms of section 7 (1)(c) of the ERA, no person may without a licence issued by the Regulator in accordance with the ERA be involved in trading (of electricity). The Municipality is a NERSA licensee therefore the following sections cited below find application and need to be adhered to by the Municipality.
3. A licence is issued with associated licence conditions and this instance, section 14(1) (d) of the ERA, which provides that the Regulator may make any licence subject to conditions relating to setting and approval of prices, charges, rates and tariffs charged by licensees finds application.
4. The methodology to be used in the determination of rates and tariffs which must be imposed by licensees also stems from licence conditions provided for in section 14(1)(e) of the ERA.
5. The tariff principles outlined in section 15 of the ERA are of paramount importance more specifically section 15(2) and 15(3) of the ERA which state that

   " A licensee may not charge any other tariff and make use of provisions in agreements other than determined or approved by the Regulator as part of its licensing conditions" and " Notwithstanding subsection(2), the Regulator may in prescribed circumstances approve a deviation from set or approved tariffs".

Basically in terms of the ERA a licensee that is in possession of a licence issued by NERSA cannot charge a tariff or set a price that has not been approved by NERSA. However, municipalities sometimes include surcharges when collecting their tariffs. Surcharges are approved by Council and are provided for in terms of the Municipality Systems Act.

Kind regards

Kulani Mathumbu

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Nosipho	89 Hex Crescent Masakhane		073002857[illegible]	
Mdodana	35 Murdeka Street		065 861 5758	
Lebus	67 Berg Str, Pelikelders	lebus@	0720461747	
Hettie	4 3 Marais Str Fisaal	hettiepotgieter@	0791061455	
F. Klynhans	[illegible]	[illegible]	[illegible]	
Francia Cochie	Beverley Hills Berger str. 4		0659445078	
Ezekiel	5 Nissan Street Masakhane		0849315016	
THEO	Normandie St De Kelders	THEOG1	0799994219	
Alfred	29 Town Str Franskraal		0835482621	
Leon	Perlemoen 44			
Rene'	Kleinbaai.	@absamail.co	0834144[illegible]	
Flip	Kolgans 45	gddbou@	0297[illegible]53	
Martha	Perlemoenbaai	gmail.com	5367	
Anna-Marie	18 Mark De Kelders		0826661636	
Colette	Danger Point I nr Perlemoen		0769620478	
NADIA	DAFFODILSTR. 30 BLOMPARK		0794053[illegible]	
Josh	Skoolstraat 8		063 7965016	
Jamie-Lee	Asterstraat 8 Blompark	Jamielee3@gmail	061454[illegible]	
Lindokuhle	Walter Sisulu Street	—	0[illegible]9192[illegible]	
Nonceba	Nissan Masakhane		0655456558	
Peter	35 Kusweg, Perlemoenbaai	rademeyer.peter@gmail.com	0798894000	
Stadewil	Market de Kelders	@gmail.com	0824933520	
L.P. Nieuwoudt	133 Hoofweg DE KELDERS		0 72 645 98093	
LD van Staden	Hoofstraat 133 Gansbaai	vanstadenl@vodamail.nl	028 384 0134	
R Schraeder	Schneiderstr 81, Franskraal	—	0843000[illegible]	

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NAAM NAME	ADRES ADDRESS	E-POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
SONET	Sonet. Olivier1194@gmail.com	44 Meyer Str	0766163706	
A Louw	Impango Haart 31 De Kelders		0827779553	
Wynand	Schneider Str No 104		0716720836	
Mbonwabi	Schneiderstr. 156		0767732564	
J F Koorts	94 Meyer str. Franskraal		0845489733	
A Koorts	94 Meyer Str. Franskraal		0845489733	A Koorts
J. Muller	57 Meyer Str Franskraal		0833025610	
E. Barnard	90 Meyer str.		028 3880193	
M. D Beukes	80 Meyer Str.	0822669720		M Beukes
J van Niekerk	77 Schneider Str	072 336 6655		
F. van Wyk	873 Schneider str Franskraal		0836035105	
D. Kinghorn	Schneider St 96 7KRL.		0833407718	
D. Maxmon	29 Dyer St		082 766 1616	
L. Viljoen	46 Dyer Str Franskraal	lezaviljoen e telkomsa.net	0848661669	
A Louw	50 Dye st Franskraal		0836464520	
W. old Meyer	Dyer str 48 Franskraal.		0837918497	
J. Wiese	Dyer ST 54 Franskraal	Thewiseis@	0731457716	
D. Grundy	Cindy Slot 1		0767782957	
J Rautenbach	Cindi Slot 8	jonesrtb@gmail.	0823765871	
H. Kleinloog	3 Cindy Slot		0836469061	
Paul Kinnear	6 Cindy Slot	Kinnear.Paul@Mon.com	0828623579	
W. Cronje	96 Wagenmaker		0829400657	
Chaka Chaka Jie	Metal Str 58		0660231552	
Purdi	108 Schneider str	0637079705		
Elrine	112 Schneiderstr.		0726101514	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
J. Schreuder	Schneider St Franskraal		0823824304	
G.T. Erasmus	87 Schneider St Franskraal		0824337605	
W Jooste	76 Schneider str F/kraal		0837591994	
E van Zyl	49 Tulpiestr F/kraal		0320814950	
N. Basson	14 Yonkerstr. De Kelders		0847782880	
A. Rossouw	27 Bregant, Pekelrivier		0824556437	
T. Cillers	Vivierstr 119, De Kelders		0839774431	
K. Booysens	2 Schneiderstr F/kraal		0720775551	
E. Fourie	Geraldtek 13 Kleinbaai		0784115136	
VT Dlakiya	1173 Weeki Street		0784924783 VTDlakiya	
Olwethu	55 Thambo Street		0659155943	
M. Mamula	51 Thambo Street		0664272735	
Tubelihle	44 Marine Drive		0732436008	
M. Meyer	35 Gousblom Blompark Gansbaai		0185123527	
SEM Jooste	20 Clairvaux Franskraal		0828186956	
Goosen	26 Lazurbaaitjie Blompark.		0717660437	
JOHANNET JRENBURG	442 BOSKRAAIRESIENTEL UILENKRAALMOND		0191940390	JJRenburg
MARZANNE CLOETE	PJ GERBER		0727079129	
Rde Kock	Cilliers str Franskraal		0606173314	RdeKock
Carien	Helderfontein Bibos		0847170641	CFour2
Bronwen Fourie	Van Rijn Str 14		0712644989	
D. Erasmus	Madeliefie Str. 21		0793205184	
F. v.d. Westhuizen	7 Wildegans Gansbaai		0824320271	
J. Gelderblom	Madeliefie Str 48		0798462966	
A. Nazongolo	Walter Sisulu STR 30		0788497783	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
E Thom	Kraai str.		0734613864	
H.J Slossaan	12 Bekmanlaan		0822725687	
D. Roos	BERGSTRAAT 41, De Kelders		0824602232	
W.P. Venter	Eendst. 367 Uilkraal		0829302456	
N F Knoetze	Schneider 6 Franskraal		0729642010	
I Scholtz	56 Tullia St Fraios		0834741652	
C Jacobs	Naudestr. 44 Franskr		0824928241	
Fillie Smit	86 Scandinavia Rylaan 135 F/Kraal		0662285423	
N Sieg	Enoch Str 11. Klein Hawai		0824940334	
P. Johnson	Uilenkraalmond 131		0825797453	
H. Liebenberg	Stormgat 3 Post Franskraal		0847787085	
G Clocks	Hiawig 17, Franskraal		0837628647	
Linda Kock	Schneiderstr. F/K	—	0834572	
Schnyders	19 Meltot Pierewaarts		0822536414	
S Lewis	7 Christine F/K	—	0826597179	
J. Unterpertinger	112 Meyerstr. F/K		0662229248	
Bruns	60 Schneider F/Kraal		0765865?	
G Fick	Cilliersstraat 137		0823077119	
H Chambers	Julia St 55 Franskraal		0826685765	
A. du Toit	Schneiderstr. 85 F/Kraal	—	0728287846	A du Toit
C. Fourie	114 Schneiderstr. F/kraal		0820619012	
P. Bosman	89 Schneiderstraat F/Kraal		0833205103	
Juan Nieuwoudt	91 Schneiderstr Franskraal		0824873166	
L. Du Toit	83 Schneider Ste Franskraal		0826104376	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
E Basch	16 York str, De Kelders, Gansbaai	ehanabasch@gmail.com	0796830912	EHBasch.
J. du Preez	Broadway 128 Pearly Beach.	[illegible]	0829581179	
DBylewski	Barnard St. 5 Gansbaai		0722181472	DBylewski
Holloway	Uilkraalsmond kamp			
Tinnek	42, Main Road, Gansbaai	tinneke@[illegible].co.za	0827113561 0285077140	
S. Swart	Beegcaanstr 15 Gansbaai	[illegible]	082 7411365	
Kim Laan	2 market Street, de Kelders	0632040411		
A Schoepes	40 Parlamoen	0764291018	-	
Frank	Buitekant str 14	[illegible]	0794197010	
Jackie	16 Andrew street Gansbaai	082 552 1739	-	
Jacky	40 parlamoen straat Gansbaai	065 267 7529		
B. Sachse	Park 97 str Gansbaai		0761513726	
A.V. Oosthuizen	15 Baleena Bay		0827722467	
B Klein	DB 58 Gansbaai	08	0836331997	
K. Wiese	Korporasie straat 82 Gansbaai		0728715992	
[illegible]	Buitekant 42 Gansbaai		0724763665	
Piet Esterhuysen	Parlamoenstraat 11, Pearly Beach	[illegible]	0766219596	
M. Maree	1 Harbour str. Pearly Beach	[illegible]	0835511660	
E. Marais	Vonke 121, Langeberg Street West		0720982497	
C Swart	Rondeldt 34, Franskraal		0761538196	
J Swart	Rondeldt, Franskraal		0842062277	
A Kassouw	Haakoppies, Uilk.	[illegible]	0715055309	
T. Laity	Uilenkraals Mond,		0713604411	
M. Snyders	11 Camp St Pearly Beach		0829635276	
R. Snyders	11 Camp St Pearly Beach		0829635276	

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NAAM NAME	ADRES ADDRESS	E-POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Gladys	Dalhiastraat 52		08146 70	G.Na.mxx
Dawid	Dalhiastraat 52			
Lilla-Ann	Dalhiastraat 48		0824539701	
Le-Andra	Dalhiastraat 42			
Annie	Dalhiastraat 42			
Louies	Viooltjie straat 42			
Len	Roos str 11			
Piet	Roos str 14			
Gert	Roos str 17			
Klaas	Roos str 20			
Gerda	Kapok str 33			
Kettie	kapok str 25			
Wannie	kapok str 71			
Claud	Leeubie str 16		0847341779	
Lettie	Leeubie str 54			
Dawid	angelier str 10			
Dollie	angelier str 17			
Anna	angelier str 22			
Kleney	angelier str 34			
Poella	Kampeerweg 24			
Gerda	Kampeerweg 32			
Koos	Kampeerweg 39			
Wynand	Skool str 60		0823920077	
Angel	skool str 84			
Any	skool str 100			

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Almale Roux	Postbus 1162 Gansbaai	almaleroux@gmail.com	0835441310	
JOHAN LS ROUX	21 JUBILEE DE KELDERS	JOHANLR1969@GMAIL.COM	0738331100	
MARINDA VD WALT	23 BLOUGANS STR	publisher@gansbaaicourant.co.za	0825618655	
PIETER DE VILLIERS	DE VILLIERSSTRAAT 67, DK	Pieter.7160@icloud.com	0829037160	
A/P Olivier	Maarlenstr. 10 De Kelders		0723923211	
L.J Fourie	Haarlem st 7 De Kelders			
Hde Milander	1 Haarlem, De Kelders	hdemilander@	073 2863 079 894	
Marlin Fourie	12 Protea straat, Blompark		065 025 5574	
M. Pieterse	6 Kappertjies street Gansbaai Blompark	marienenpieterse005@gmail.		
R. de Wit	Hoofweg 88, De Kelders		0607123584	
C. Fourie	Hoofweg 18 De Kelders		0833103214	
P Venter	Dirkie Uys 13 Gansbaai	venterwp@gmail.com	0765977472	
A van Wyk	144 Schmeiche straat Franskraal		0685496960	
V. LENNOX	26 BUITEKANT STR. G/BAAI		0822579809	
S. CLARKE	21 - HEUNINGBOS 21		071 502 1897	
S. VANROOYEN	911 SOGTDORING BSP		0769512134	
BEYL	15 VILLIERS STR	GMAIL RENOCHRAA@GMAIL.COM	0824507697	
T. VERMEULEN	BIRKENHEAD ST 11	thanas vermeulen@gmail.com	0824413484	
ANDRE SMIT	24 MARK STRAAT	andresmit@gmail.com	082 602 7702	
J. Engelbrecht	26 Markstraat	jenengelbrecht5@gmail	082 829 9080	
J. van Rooyen	3 Swallow Close Drans	jvanrooyen@mweb.co.za	083 226 2560	
D. Buckley	27 BERGZICHT COMPLEX SANDBAAI		0828958765	
D Sykes	Fernhlood Estate		0832975145	
W VAN DYK	Harmony kloof 5	Annamarie@vandyk.co.za	0283121604	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
E Cordeno	379 York St Voëlklip			E Cordeno
C. Goosen	60 Groot Marist St Sandbaai		0825253213	
C. Daniels	30 Jakobsbaai Street Main Place		0840224214	
W Petrus	337 Piet reef		0799278282	
A. Lion	14 BERGSANG STR		0829089366	
J Otto	22 Gerrishuysstraat 22.		0793001558	J Otto
Franken	PARLIESTRAAT 39		0830708524	
[illegible]	Coves St 3		0823779308	
M. Visser	57 7th Street		0285141613	
NJ Botha	23 Tiptol Crescent, Vermont		084 54 0935	
Jacilee	3 Japie Heese St, Sandbaai		0826110554	
Elmi Rauberheimer	180 3rd Straat Voëlklip		0827823134	
Tammy	469 Post Street Stanford		0829798009	
Libby	1 Ou Hoofweg Onrus		0761514451	
[illegible]	110 DE VILLIERS STR		0824977448	
Sonja.	8 Yellow Wood Rd.		0722907419	
Bongiwe	612 Hlobo Avenue		0786811642	
[illegible]	3884 Sobukwe		0603888[illegible]	
Deon Burger	39 Firwood Villas		0837055767	
Francois	Maytham 197 Kidbrooke		0824517817	
M Goliwe	200 Sixth Street Voelklip		0829218262	
[illegible]	Blanche Wagenboom Str 3 Onrus		0823370920	
S Witte	254 Onrus Manor		0883165[illegible]	
Amanda	6e Laan 24 Voëlklip	pietcommandeur@gmail.com	0832783915	AM
[illegible]	Tuscan Close 3		0766709382	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Johan	Vleigie str 9		0677	
Gert	Feigie str 11			
Pholan	Feigie str 17			
Frik	Kerk str 22			
Helen	Kerk str 36			
Gloria	Kerk str 38			
Anita	Kerk str 41			
Nins	Malfa str 3			
Reino	Malfa str 7			X X
Sonya	Malfa str 12			
Hein	Angelier Str 10			
Michal	Angelier str 16			
Lucan	Angelier str 20			
Cobus	Kampeer weg str 13			
Johan	Kampeer weg str 19			
Gert	Kampeerweg str 27			
Pieter	Kerk str 22			
Dannie	kerk str 30			
Koos	Kerk str 31			
Ricardo	Skool str 29			
Hen	Skool str 16			
Frikkie	Skool Str 22			
Johan	Dalhia str 13			
Siela	Dalhia str 19			
Tokkie	Dalhia str 33			

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
A.J.v.Rensburg	105 Hoofweg De Kelders	adrienjvr@gmail.com	072 936 9814	
L.J.v.Rensburg	105 Hoofweg De Kelders	—	0769016573	
L. Harmse	Olienhoutkloof 11, Boardwalk	leahmuse@gmail.com	0833794552	
T. Fourie	Kerkstraat 5, Baardskeerdersbos	—	0769224665	
E Smit	11 Albatross Str Pearly Beach	—	0832666869	
HD Rix	4 Fourie straat Franskraal	rixheinke@gmail.com	071 352 7859	
A. Brand	Stirling str. 38 De Kelders		076 129 3249	
[illegible]	115 T/3 PEARLY BEACH	@gmail.com PHILIPPAVSALEE@GMAIL	0813408836	
R Rabie	MULLERSTRAAT 21 GANSBAAI		0829899849	
J Prinsloo	Kleyn Haagbeerplaas, Pearly Beach	prinsloo.janine@gmail.com	0768006380	
E. SNYMAN	VAN Dyk Str KLEINBAAI	—	0836716166	
L. DuToit	25 Daneel str Hanford	—	0076614752	
K van Zyl	Hoofweg 199 De Kelders		0837096616	
B. van Zyl	Hoofweg 199 De Kelders		0837096644	
D. Iegemann	Plot 185 Die Dam		0763248521	
M. de Villiers	Kruisweg 19 Gansbaai	—	0824162886	
[illegible]	Violet Str 6		0635208	
[illegible]	Violet str 6	—	0790	—
[illegible]	26 Bestvm		0833644817	
J Folkerts	42 Cornelis van Breda		0793	
K. Mostert	Protea st. 9 Pearly B.	—	072 1700	
I v.d. Westh	Makriel str 11	—	0815022240	
Abi Visser	Albatross & Violet st Gansbaai	—	0728471077	
A. Smit	11 Albatross st. Pearly Beach	—	073 942 8789	
C de Wet	Meyerstr 18 Franskraal	—	0731945160	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Y du Toit	Van Dyksstr	—	—	
S L A Ferreira	Cliffstraat 97	slaf@sun.ac.za	0833273536	
M J Immelman	Schreiderstr. 154 Franskraal	dalersimmelman@gmail.com	0824933746	
S Olivier	Kalkoentjie 614	solivier166@gmail.com	0827133321	
M Boonzaaier	Schneiderstr. 156, Franskraal	—	0767732546	
Heather	Living Waters 82 Arcadia	rheather@gmail.com	0769085623	
A Spies	Laslit 179 Uilkraal	—	0832319510	
L SPIES	BOSKRANS SINGEL UILKRAAL	loodspies1@gmail.com	0730166396	
Paul Gelley	Farm Hartebeshof Grootbaai	Paulfgelley@gmail.com	079 852 5331	
Lynette Gelley	28 Islandview Uilkraal	Lynettegelley@gmail.com	0823448156	
Frans de Bod	1 Joyce St Franskraal	—	0823448156	
Elec Studio	28 Islandview Uilkraal	—	0722277145	
Chanelle Cabulus	10 Melkhoutpark De Kelders	—	076 752 7540	
Mary-Ann MacGregor	10 Melkhoutpark De Kelders	—	071 222 7365	
[illegible]	Kabeljou St Uilkraal	—	0820582346	
P Cornelissen	Bergzichtstraat 29, Parlemoen-baai		0719354489	
[illegible]	Anthony Vlei 2006 Sandbaai	[illegible]	0721161641	
D Stander	39 Bergstraat De Kelders	Schoolstreet@gmail.com	0787035712	
S Y Visser	Sarcoglossstr. 5 Uilkraal	Yvisser165@gmail.com	0839818659	
Hood Wessels	Chalet 6 Bredasdorp 443 Pearly Beach	—	0761677183	
A. Klopper	No 2 Jubilee Str De Kelders	akloppers@gmail.com	0836161888	
A du Preez	Hoogweg de Kelders 158	—	0608987228	
R Botha	Hoofweg 158 de Kelders	rika.botha@hotmail.com	0795255131	
P Lionnet	Violetstraat 2 Franskraal Hill	—	0829566182	
E Botterman	372 Breitenbachstraat Uilkraal	—	0832616267	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Ins	4 Bukkantstr.	incpleiere76@gmail.com	072 236 1854	
Ladatia	11 Middelkuswg	ldkjacklan@gmail.com	072 744 9095	
Tandiswa	60 Walter Sisulu Masakhane	tandiswasuka@gmail	0630288418	
Stanley	38 Melkhout ave.		0799510304	
Jasper	116 Cilliersstr Franskraal		0826240236	
Odette	335 Aldehoutstraat Gansbaai	mesritis@gmail.com	0739403722	
Marilyn	6 Uleiepoort Str	rebulpatt71@	0835576034	
Mabel	48 Park Street, Gansbaai	markum@gmail.com	0836618330	
Catherine	4 de Wittstr. Uilenkraal	catherine@telkom.co.za	0824433564	
Bank.	Gansbaai Kamptrein		0833944455	
Chantal	Uilkraal Plot 431	Chantall@rolaqrp.co.za	08246 55333	
M Roux	Charlie V. Bredastr. Pearly Beach	mr@nsri.co.za boerden	0824233515	
BEREL	1 HARBOUR RD, PEARLY BEACH	ranf@gmail.com	0834573802	
L. Smuts	franskraal. Clairvaux	brigitta.smuts@gmail.com	0824922694	
A VanMerwe	15 Tarel Rd	leigh@capedoorsystems.co.za	083 286 8249	
Du Preez	Forel 13 P/Beach			
K. Carpenter	Forel 15, Pearly Beach	amandaj@mocke.co.za kayla.ccc@gmail.com	0837592989 0611218883	
R. Uys	Cillierstraat 66 Franskraal	risauys@yahoo.com	0694192011	
T. Uys	Cillierstraat 66 Franskraal	risauys@yahoo.com	0827858967	
A Loots	Gansbaai Karavaanpark	lootsalettia@gmail.com	0836508448	
Mrd Worm	Maraisstr. Franskraal.	mrdworm@sunlit.za	0761017959	
W. SWANEPOEL	Cilliersstraat 8, Franskraal	marioemsien.za	0828749764	
R. Kilian	Cellestina Baardskeerdersbos	083 3099		
C. Rillema	Celestina Baardskeerdersbos	084 558 0210	carowinz@mweb.co.za	
A. Van Niekerk	Die Dam	Ondrieuynnie@gmail.com	0662080014	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
TERSIA	SAULS	Saulstersia8@gmail.com.		
Bella	Roes strat Huis 6		0615964165	TBA C.
Miley	Roes strat 5		0615261651	
Amber	Roes Strat 18		0615548291	
cher	Kapat blom Str 15		0726461655	C.M.
CHARLIZE	KaPOt DLAMSTROOS		9106[illegible]37	C. HES.
CYNTHIA	Klan STRK 14		8906639[illegible]	C.
WARREN	STEphen Straat 58		0766378	
LOVE	GOUS blomstraat		2061124[illegible]	L.
ANA	DAIA STRata		8736901	
ANTSoo	WEG WYS STRATE		4643604[illegible]5	
Sakop	Kapotblom str 13			
Gershwo	Kapotblom str 19			
Robyn	Kapot blom str 27			
James	Kapot blom str 30			
Maatjie	Kapot blom str 41			
Elden	Gousblom str 14			
Aiana	Gousblom str 12			
Jarmid	Gousblom str 22			
Danny	Roes str 19			
Adam	Roes str 10			
Richar	Kam str 10			
Hunter	Madelief str 9			
Mias	Madelief str 13			
GeDuld	Madelief str 24			

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Cathy	Roosslot 3 Huis no 4		0829442[illegible]	C Hess
Conrad	Roosstraat Slot 5 Huis no 3		071422623[illegible]	
Raymond	Leeubekkie str 43		0715826[illegible]	R Fins.
BIRK	ANGELIER STR. NO. 9		060377015	
ANDREW	LEEUBEKKIE STR. NO. 22		0673961951	A. ADAMS.
Jemima	Roos Roosstr no: 4			J Rudolph
GUSTAV	Roosstr. 16		0727255495	
Sarah	Roosslot 4 no 3		0738837166	
Margie	Roosstraat Slot 5 no 5		0608930[illegible]	
Jana	Roosstraat no. 59		0123495745	J.
Magrieta	Dahlia Str 51		0608088287	
Lydia	Fotoss		0638647243	
[illegible]	[illegible] Nfonda Africa		0818309998	
Donita	Vlooltjiestr 18			
Cornelia	Roosstraat 4 NR. 5.		0639665293	D Baardman
JoHanna	Roosstraat 6de Slot-NO1		0828116111	
Bernadette	Roostraat 64		0766 544178	
Katrina	Roosstraat 4-6de Slot		0724524985	
ElizabetH	Violtjie NO10		0761557453	
Raquel	Vlooltjie no 5		0760783414	
Margie	Roosstr. 6de Slot no 2		0826414828	
Otamé	Roosstr. 5de Slot no 2		079 3579758	
Madelaine	Dahlia Slot 1 Nommer 2		0763936653	
Caroline	Roosstraat Slot 4 Nommer 1		0843939138	C Dicks
Aidan	Roosstraat Slot 4 no 2		076 631 3339	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
E Brits	Woonhuis 51.10 Pearly Beach	britzellen@gmail.com	0659263146	
E. Earl	Bosbooisingel, Kilkraals mond	efcearl.com@gmail.com	0729639114	
K. Olivier	Franskraal Harrismanpark	Kavien@liviers98@gmail.com	0846034834	
T. Claassen	Huis 81 Franskraal Karavaan Park	aggape.insp@gmail.com	0716790277	
W. Greeff	Hoofweg 75 De Kelders	wellegreeff@gmail.com	0723779340	
W. Kretzmann	Brou Str. 7 Pelikaanbaai	Pauselouw3@gmail.com	0767776402	
M. Vorster	544 Kanarie Str Uilkraalsmond	jenie.vorster@deutbet.com	0728856370	
A. de Waal	Korporasie Str 14 Gansbaai		0828965811	
D. Swart	78 Meyer str Franskraal	mariatiz@gmail.com	0827737220	
M Claassen	189 Holing St De Kelders		0658251251	
A Brits	07 Steenbrasse str. Kleinbrak		0744246624	
H. Jacobs	11 Seelroks. Kleinbrak		0729824189	
R. Coetsee	3 Rietgans Pelikaanbaai	rinekoetsee3@gmail.com	0824165271	
P Britz	Rietgans 10 Pelikaanbaai	Patbritz68@gmail.com	0711442380	
E. Veldman	Rietgans 8 Pelikaanbaai	veldmanelsie@gmail.com	0727706686	
G. Kotze	Blesboerdier 62 Uilkraal	marinaheksie.gmail.com	0768512785	
S. Turner	32 Berghaan	turnerstefan@gmail.com	085-527-2642	
F. Jansen	600 Kook Koek	Pier2@gmail.com	0824444138	
E. Brink	Kiewietst. 647	brink.mary@gmail.com	0824457757	
A. Salie	578 Kanarie Str Uilkraal		0813808313	
S. Salie	1 Uilwest Straat Uilkraal	legacyestates@gmail.com	0813903455	
S. Alli	190 Griet Straat. Uilkraal		0769940485	
L Kamm	350 Duiker Singel	lionelkamm@gmail.com	0655015198	
R. Marais	618 Kiewietstraat	rickie@mweb.co.za	0836503844	
L. Geffen	684 Loerie Str	lindaleegeffen@gmail.com	0824150865	
A HAZEL	PLOT 1410 FISKRAAL	DESHAZELHILL@GMAIL.COM	0825501957	

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NAAM NAME	ADRES ADDRESS	E-POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Madlem Peters	dahlia str 27			MPeters
N Samson	Roosstraat Slot 3 Huis 5		0078	
E. Jansen	Dahlia Straat 41.		0769	
C.J. Kidwood	Roosslot 3 Huis 2		0660172	
H Vermeulen	Dalibia Straat 49		0784329	
H. Tobias	Aloestraat 16		0826	
H Simons	Slot 23.		0736	
S. Fick	Dahlia str 50		0724	S.F.
S Samuel	54 Dahlia Straat		0660	
P. Matawa	46 Madeliefie		0712	
C May	46 Madeliefie		071	
L. Fortuin	Dahlia straat 62		076	
I. Meyer	DAHLIA STR 29		063	
J [illegible]	DAHLIA STR 80		0830	
[illegible]	Roosstraat 2.		0765	
T Fortuin	Roosstraat 3		0648	
DANIËL	ROOSSTR. NO6		0713	
MARTIN V	DAHLIA STR 59		X	
P.H. ENGEL	Madeliefie STR 59		0761	P.H. ENGEL
Ethan	57 Madeliefie Str			
Jacob Prins	Roosstraat 41. 41		076	
Sallie.p	Leeubekkie 46		0818	S.p
Appel. S	Leeubekkie 101		0655	S. Appel
B. Europa	Roosstraat 31		0796	B Europa
J. Dyk	Roosstraat 32		0603	J. Dyk

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
P. Venter	Duikersingel 344, Uilkraal	uilkraalsh@gmail.com.	0729476147	
Y. Kemm	350 Duiker Singel Uilkraal	Liondkemm@gmail	0731028730	
K. WYNGAARD	FLAMINK 152 Uilkraal.	kenn.ivor.gw	0716170521	
C. George.	132 Flamink Uilkraal.	chegaine.cuisenaire@	0791163418	
E Kemp.	72 Tarentaal Str. Uilkraal	-	0836718533	
A. Veldman	75 Uilstr, Uilkraal	-	066 427 7578	
N. ROUSSOUW	115 FISKAAL ST, UILENK	nicourg@Gmail	0833455504	
D L Peeks	422 Boskraal Signal Uilenkraal	Lynnd Peeks@G.Mail.com		
A. BOUWER	113 FISKAAL STR. UILENKRAAL		0723268001	
J. KOCH	112 Fiskaal str. Uilenkraalsmond		0664004040	
J.F. CRONJE	110 FISKAAL STR UILENKRAALSMOND		082 411 8826	
J Pretorius	306 Bostraat single Uilenstraalsmond		082.553.6782	
Van Wyk	623 Kaapstr uilenstraalmond		0713930620	
R Botha	106 Uil Straat, Uilkraal 11		0762231739	
GERHART	KRUGERSDIEST 808 Uilkraal	segurancaethan@gmail.com	0606754636	
M Holtzhausen	96A Skerpioengat Uilkraal	holtzhausen10@gmail.com	0847000107	
L Grobler	57 Uilstraat WES, Uilkraal		034 257 6897	
M LOURENCO	517 KALKOLTJIE ST UILKRAAL		083 281 7877	
J.D. BRAND	116 UILSTRAAT WES Uilkraal		0829587580	
DG. CLACK	90 UILSTRAAT, Uilkraal		0733382226.	
A. Louw	Bostraat 423, Uilkraal		0713285220	
M. Jansen	58 Gans Straat		084 243 0710	
R Swart	69 Tarentaalstr. uilkraal		082 312 5141	
A. Botha	Bakmakierie 86 uilkraal	Bakmakirie86@gmail.com	082 320 8187	
N. Delport	Uilstr 76 Uilkraal		074 588 5045	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Karlina	Protea St 10		0767637400	KB
S Baartman	Protea St 9		0636202934	SB
Valerie	Protea str 14		0721834058	V.P
René	Protea str 11		0796890165	Rlaubs
Charles	Protea 16		0637376680	C.C
Mereska	Protea 12		0793566660	M.Brett
Lorenza	Vlooltjie straat 22.		0660018418	LVDTh
Hennaka	Leeubekkiestr 3		0795653316	Hlue
Charman	Botterblomstr. 7		0768826994	
Jenno	Madeliefie 29		0767725503	Jcekerlo
Momo	Masakhane Gushindah		073 82 81 867	
Nareena	Leeubekkiestr 91		0849991944	NAbdoll
P.B	Leeubekkie str 11		0768798751	
CHELSNA	Leeubekkie St 13			
Canorene	Gousblom str 4	—	0842533107	Chasse
Lecisa	Kappertjie Str. 37		0644662361	
E.M. Jansen	Botterblomstr 5	—	0726238932	
P. Snyders	15 Madeliefie Str		0787965817	
S. Brett	Dahlia Str 3	—	0837347462	
T. Pieterson	Roos str 62	—	0665037691	
C. Jacobs	Vlooltjie Str 95	—	071 059 9629	
E. Felix	Vlooltjie Str 95	—	076 476 1129	
Melissa	Hendricks		064 672 8157	M Hendricks
Verna	Pieterse		060 867 4336	
Stems	Hans Roosstr 4 slot 1		073 581 5127	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
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Bilbao				
Bilbao	134 Schneider st. Franskraal	bleunheffie @ gmail.com	076 342 6196	
Johanna	103 Schneider St Franskraal		082 894 9610	
LeRoux	Marinadr. 53 Franskraal	[illegible]	0835787223	
S Deubal	Island View Drive 55 Kleinbaai	Stefanie.deubal @ sanlamsanlam.co.za	083 271 1080	
A Steyn	Plot 398 Uilkraal.	Steyn.alida 38 @ gmail.com	073 204 8935	
P. Rax	"Lafenis" The Crescent, Pearly Beach	[illegible]	072 998 3996	
V. Sew	Berg En Dal Cottage	vanessa.sew @gmail.com	0846127282	
J. Ferreira	Erf 638, Franskraal	–	0832877091	
J. Ferreira	Erf 639, Franskraal	–	0832877091	
J. Ferreira	Cindy Slot 9, Franskraal	–	0832877091	
M. Jordaan	Van Dykstraat 14 Gansbaai	pjohan.marine@gmail.com	072 261 8447	
M. Jacobs	Galjoen str 6 Kleinbaai	@mytsp.co.za michelejacobs	0824533365	
SVENTER	ELAND 5 FRANSKRAAL	sonkidbb@gmail.com	084 56 [illegible]	
A. Jacobs	Seegansstr Pelikanbaai	-	0796660050	A Jacobs
Vermeulen	Cilliersstr Franskraal	vermeulenannamarie @gmail.com	0836170781	
R. Fraser	Rankstr	kayo@ [illegible]	0822364844	
AJ Brand	32 Kilarney Street Betlehem		082 729 9248	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Andre	Blouvlei Sinca	[illegible]	0727176004	
DEON	Stepat garde Gansbaai		0664516063	
Kenvic	Kaude Natste Stfford	[illegible]	0606132658	
Shane	Kaude Vlakte Stanford		0827572354	
P. Venter	Pandjie Bakke Gansbaai	-	0814396940	
Carla	Pandjie Bakkie Gansbaai		0658522550	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Natasha	Fabriekstraat 17	natashadewet@yahoo.com	0760309332	
D C Villain	MULLERSTR 4, GANSBAAI	dickie.villain@gmail.com	064 852 6313	
L. Adams	Buitekant str 2 Gansbaai	—	0721771904	L Adams
S Barnard	Meyerstraat 116 Franskraal.	—	0712711346	S Barnard
M. Backer	Straatstr 20 Klein Dasi	michelle.joanne.backer@gmail.com	076 913 4406	M Backer
B.v.Berg	Buitekant 37.	bvdvyndybrge@gmail.com	0723746418	B.v.Berg
R. Jacobs	Protea Straat 11	Renejacobs11@gmail.com	0796890165	R Jacobs
K. Odendaal	88 De Villiersstr		082 321 7403	K Odendaal
C Jubat	Buitekantstr 38 Gansbaai	elanajubat@gmail.com	0823509461	
ERIC	Christian 65	ericgansbaai@gmail.com	0828913196	
EJ	fabriek straat 14	—	0844928118	
MJJ.	Fabriekstr 14B.	—	0721438844	MJJ Modimoeli
P. de Jager	Berg str. 5 Gansbaai.	pieterdejager@sun.com	0829781185	
A Naudé	Mulle Str 5 Gansbaai	vimefarm@mweb.co.za	0837022	
M. Kroese	Hoop Str 16 Gansbaai	—	0731624793	M Kroese.
ADAMS	Protea STR 18 Blompark.		0725800813	
J.H. Swart	Fabriekst 9	—	0729923070	J.H. Swart.
P. Lademeyer	Biskop 3 Klimbaai	ppeter2@gmail.com	0725399946	
G JONES	GROENEKLOOF ST 1 GANSBAAI		0611335799	
E BYRNE	Miller STR 6 G/Baai		076-5587763	
W. Vieman	Sandy Cove Sandbay	—	083 332 1263	
A [illegible]	45 Marine Drive Birkenhead	ATHURS@mweb.co.za	0828092805	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
H. Delport	98 Skerpioenpad, Wilkoppies	-	083 431 1461	
[illegible]	70 Wilstraat,		076 613333	

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NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
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J Rossouw	LABUSCHAGNE STR 1.	Joos 80.	083 680 8606	

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NAAM NAME	ADRES ADDRESS	E-POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
E L Aldrich	35 Berggans St, Pearly Beach	aldrich.estelle@gmail.com	0845144444	
H. Bayer	30 Halfkroonstr. Kleinbaai	johannahbayer@gmail.com	0836654	
C le Grange	Lisa str. 8 Franskraal	carinelegrange@gmail.com	0824002227	
R Groenewald	Parkstr. 74, Gansbaai	groenewaldr2@telkomsa.net	0823983871	
A Gagiano	Theronstraat 3 Franskraal	agagiano@gmail.com	0824988411	
CA Botes	Laura singel 22 Franskraal	botesald@yahoo.com	0792572350	
AM ed Westhuizen	Franschekraal Villas, laurasingel, Franskraal	Magda.privatee@gmail.com	0847020103	
Louisa Lee	16 Groenewald str, Gansbaai	louisalee@telkomsa.net	068.2979341	
Lidia fourie	69 De Villierst de Kelders	lidiafouriess@gmail.com	0839883087	
Gloria Rautenbach	Hawe weg 5 Gansbaai	—	0834285351	
Mim-Layden	Hoofweg 179 de 15		0848255866	
René	Protea Straat 11		0796890165	
Channon	Kapertjie Straat 35		0791243745	
R Carstens	98 Meyer str. Fkraal		0730425??	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
A. STOCK	54 Meyerstr. Franskraal	adriestock@gmail.com	0845065912	
P. Vivegie	29 " "	Pietanne.vivegie.co.za	0799008661	
L. Cooper	65 Hyperstr. De Kelders	LENN.D.COOPER@GMAIL.COM	0827884982	
CC Wes	10 CLYDE STR, PEARLY BEACH	CCWES123@gmail.com	0219309738	
J. Vabegan	Tuscan Mews 3, Onrus	—	0836293370	
DS. de Wet	Onrus	—	0283530934	
Henry	Hermanus.	—	0832895911	
Adelaide	Meerensee	Chalets 8 Meerensee	0828239609	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E-POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
J S SMITH	54 BERGSIG HERMANUS	HCSMITH777	0828491262	
F.B. Samuel	260 Park Rd Ext 9 Sf Bay		0729084726	
T. Kuseli	18 TAMBAKI VILLAGE SANDAN	tony@ktr.co.za	0827778167	
G CARTER	50 DEMPER ST OVRUS	JKGCARTER@mweb.co.za	0832884906	
G. THEOBALD	9 TUSCAN MEWS, ONRUS	jglheobald@yahoo.com	0719008605	
J. JONSSON	57 MAINRD, HERMANUS	baleia@hermanus.co.za	0833002492 0833254392	
THANIEL	29 KINGSWAY, ONRUS 7201	thnel6a@gmail.com		
L. Porthen	37 Sigurd Hermanus	sAPorthen@...		
Renet	19 Melton St Gansbaai	renetge@gmail.com	0836566613	
DAVIDLEE	16 TIPTOL, VERMONT 7201	david.lee2a@yahoo.com	0662118192	
B. ROOYEN	108 VAALBROOKE		063-6014088	
D.I. MOSTERT	251 PIET RETIEF STR SANDBAAI		0827324895	
M. Smuragoff	Uniglas 64 Onrus		0828775302	
V KENNED	17 PROGRESSIVE ONRUS			
P. VAN ZYL	Jochem Sq. Hermanus	—	0835962904	
L APPLEBEE	Mentz St. 5, Sandbaai	Pickerse@...	0825788...	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
SH deWet	3 de Sm 50 Sandbaai	—	082 439 7704	
JGreyling	19 Tambali Village	—	0829218167	
MB Rama	32 Pelican Crescent	—	0827875463	
JMoller	13 INDIGO AVE	—	0743675042	
S. CHONG	21 Oleanthaul; Vermaak.	sbaudy.chongkisi3 gmail	0763334741	
E. ELS	7 WIES END, SANDBAAI	—	0833287042	
FMcGmas	36 CHIAPPINI ST ONRUS		0721968125	
EF STOLS	BERG ST 43 De kelders		0832862439	
E Fielies	R71 ROSS STREET			EF

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
[illegible]	Roosstr. 26 Blompark	✓	✓	[illegible]
[illegible]	" "	✓	✓	[illegible]
[illegible]	" "	✓	✓	[illegible]
A.J. [illegible]	" "	✓	✓	[illegible]
[illegible]	Roos Str 22 Blompark	—	—	[illegible]
[illegible]	ASTERST 18 Blom Park	✓	✓	[illegible]
[illegible]	ASTERSTR 4 BLOMPARK	✓	✓	[illegible]
[illegible]	KAPOKBLOM STR 17	✓	✓	[illegible]
GD KOERT	ASTERSTR NO 2.	✓	✓	[illegible]
RNewman	9 Blompark kampeerweg	✓	0765657307	RNewman
P. Uys	3 kampeerweg	✓	0660603444	P. Uys
F. Uys	7 KAMPEER WEG	✓	0729036509	[illegible]
J.J. Tobias	11 Angelier Straat	✓	0710713584	JJTobias
BRANDON	12 KAPOKblom	✓	✓	[illegible]
I. Gdioth	Heuningbosstr no 4	✓	✓	[illegible]
Jean Martins	5 Angeliee str 23 Blompark	✓	0721773809	[illegible]
William Swart	Blompark 86	✓	0826627427	[illegible]
Martha Morris	Heuningbosstr 8	✓	✓	M. Morris
I. Gabriels	Blom Bos Str 3	✓	✓	I. G
Frans Viss	9 Blom Str. 114		✓	F. V

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
V) Dooka	KINGBROOKE PLACE		0727057727	
Muhaak	Berejn Sec 13		0827675794	
Bryce	ONRUS MANOR		0832545839	
D Faul	27 Albatross Street		0724463448	
B SWART	Fynbos Park 104, Church Str.		0833639345	
Magson	Fynbos Park 104, Hermanus		083 240 9101	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
D Rabe	Wang St 13 De Kelders	deonrabe@yahoo.com	0731833576	
Masum	18 Bernard St. De Kelders	masumshahed@gmail.com	0283840977	
Erna	15 Blougans engl Pelenoon	erna.bayfyre@gmail.com	0763588997	
Ronnie Klum	6 Woltemadest. De Kelders	ronnie@kssecurity.co.za	0829648901	
T Raap	12 De LAREY Rd 19	—	0842192916	
Karin	Schneidersgt 95 Franskloof	—	0832403926	
Julie	Hoofstr 120 De Kelders	—	0833123977	
Klaas Aarts	Stiemerstr. De Kelders	—	0827277396	
D Smallberger	Hoofstr 100 De Kelders		0822186000	
JL Nauta	7 Meer Street De Kelders	jlnautaemail@gmail.com	076 105 3055	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
J HLYNHAMS	KLEIN ST 11 GANSBAAI		0671504526	
S COLLINGS	20 ROELAND ST. GANSBAAI		0527171630	
P SMITH	36 MARAIS ST		0767570	
Michelle	Beverly Hills No. 65		0834615515	
Maroney	Blombos Str. 26	—	0711265876	
Thand	Borgos Str 4	—	0659645075	
Maryke	22 Island View Drive		0833057876	
Johannadall	Grootkos Road		0615345572	
E. ADAMS	ONYDE STRAAT, PEARLY BEACH		0762799866	
W Absolom	21 Vlooitjies straat		0653714640	
L. Stemmet	15 Tomstr. Fransstraat		0796139587	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE 14
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Pieter	Barnard Street No 39		071038	
Dierna	Dalie Star 21		67022 8912	D. Baarman
DHeinie	Dalie 52		0722234	H.Uewinan
Hatie	Dalia 41		72269484	H
Hen	Kapt dlom Star Huis 4		0492056	H.Pieter
Mysie	Cross dlom star Huis 24		116 370	M. Steenberg
Appl	Cross dlom star 16		24479461	A. Tobits.
Gaawie	Cross dlom star 15		00280	
Tat	Dalia 10		28560	
Joan	Kapt dlom 11		36960	
Sok	Kaprkie star 25		32495	
Venie.	Skool star 5		67908	
Tom	Skool star 8		26042	Tom. Wag
Sek	Dalia skit 5		90626	
Maasa	Dalia slot 4		4098	
Syra	Dalia slot 6		4085	
Jamie	Dalia slot 8		8072	
Denai	Kaprkie star Huis 4		72208791	
ANIKA	Kos Street Huis 8		78046363	
NIKS	Liem Stra		0728	
TS	Hout Strat Huis 26		3633	
Souhonis	Dalia Strat 14		26641	
Diehuta	Dalia Strat 23		2041	
Anilis	Dalia strat 65		78704	
Akie	Dalia strat 21		7040	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
TL VAN SCHAIK	16 Main STREET FRANSCHHOEK	franschhoek2@gmail	0832647229	
M.P. HESS	ROOSSTR. 9 BLOMPARK	merrynhess@gmail.com	0786258863	
D.R. Williams	Vlooithyesty 56, Blompark	loerbiedigkeun76@gmail.com	0727075857	
C.W GILLMAN	54 Mountain View, HALFWAY	craigwgillman@gmail.com	0763142142	
A.F. Koff	Protea str. Blompark (Gardenia der Lotus)	agmail.com	0793670888	
S. BRETT	12de Slot, 3 Dahlia str, Blompark, Ga Rankuwa	(sammybrett@gmail.com	062 778 58	
M. de Bruyn	3 Golfjan st Kleinbaai	—	0722964122	
J Jansen van Vuuren	19 Berg St DE KELDERS		0732070717	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITS TARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
J. Botes	31 WATERKANT STR.	BOTES KASTEEL	0825603551	
D. VAN TONDER	138 BRIMMEYY STR ARNELDRIFT		07146201168	
R Swart	508 Uilenskraalsmond Resort		072915 9816	R Swart
G du Plooy	Melkhoutpark 9, De Kelders	trudie.duplooy 2021@gmail.com	0824102243	G du Plooy
S. TAYLOR	MELKHOUT PARK 13 DE KE-		07679898809	
M. van As	Melkhoutpark no. 8		0825108706	M van As
M.J. Matthee	Melkhoutpark 17.		27265200007	M Matthee
J ZAAYMAN	BERGSTR 71 DE KELDERS		07931184 74	
S Appel	Leeubekkiestr 19		—	S Appel
P. du Toit	Parlamentstr. 36	pietjdt@mweb.co.za	0829235269	P du Toit

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BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E-POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Namda	14 Buitekant str Gansbaai	wondersigtaber narcelle@gmail.com	0794197070	Namda
Andries	6 JOUBERT STR. FRANSKRAAL	andi 7676@gmail.com	0820799870	
Fraal	Buitekant 1	—	0796192604	
Corrie	Pondjiebotter Plaas Gansbaai	—	0834726099	
Mckyla	1 Oanlia Straat slot 1		0673819807	
Kayla	88 De Villiers Str Gansbaai	kaylandrtje@gmail.com	066 160 6168	
Leana	89 de Villiers St. Gansbaai	leanaleckuger@gmail.com	0728822892	
Sanmoné	21 Aandblom straat Gansbaai	Sanmonewamen@gmail.com	0761343525	
Helga	Strands kloof park (Gansbaai	helga.starfish1@gmail.com	0785777625	
Boeta	Park Straat 76 (Gansbaai)	boetaweset@gmail.com	0720231911	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
M-Gratte	Roosmarylaan 6, De Kelders	mgratte@gmail.com	0823725982	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

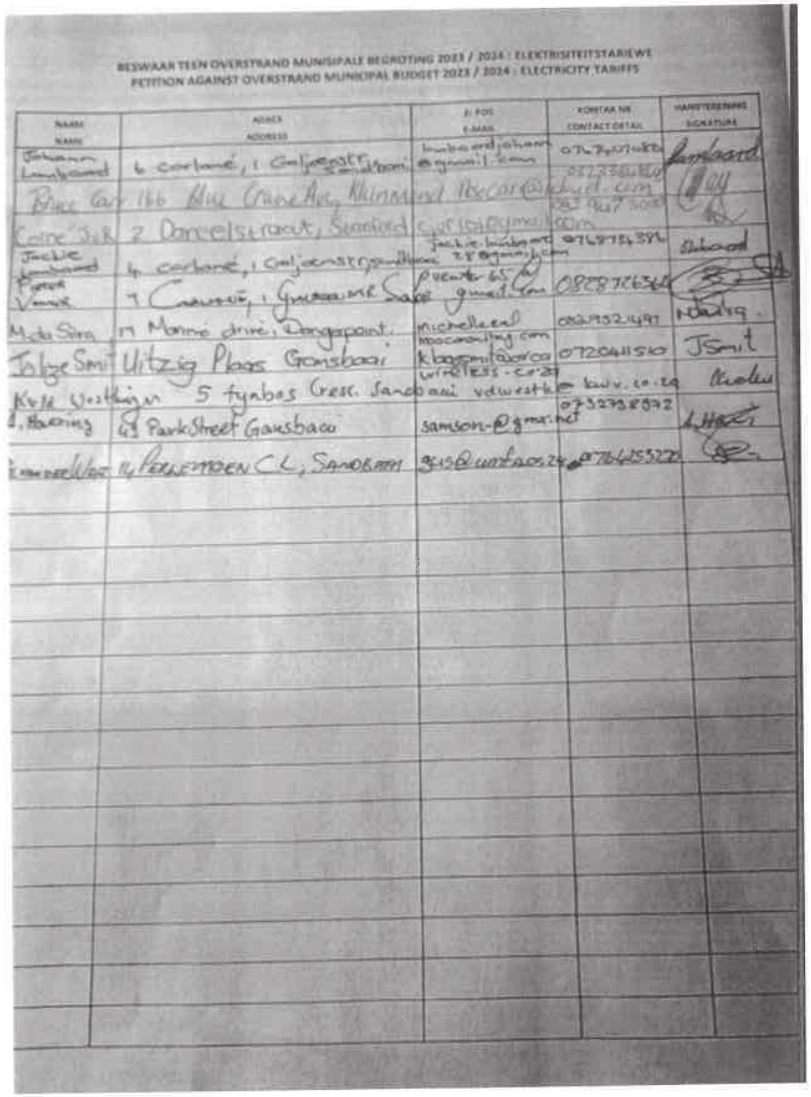
NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
D.P. Potter	Groenewald Str 8 GB	beetle.potter@gmail.com	0832231565	D. Potter
Muri Meyer	29 INDUSTRIAL SECTION	[illegible] GMAIL.COM	0945511612	Muri Meyer
J. Hoge	41 Kapers Straat	juanita.hoge@gmail.com	071 483 3338	
J VAN ZYL	STRUISLEPERTJIE SLOT 3	[illegible] @ GMAIL.COM	0823425177	
D. van Zyl	31 Industry Circle	[illegible] @gmail.com	0711619068	
R. Rousseau	35 Industry Circle	[illegible] @gmail.com	0845328 [illegible]	
A Smit	33 Industrial Circl	[illegible] .com	0213671198	
L Marais	Frankenstr 8 Gansbaai	[illegible] .com	0836511965	
[illegible]	Lawasingel 31, FK.	[illegible]	0736938660	
H. Rozeboom	3 Lawasingel 31, FK	[illegible]	0833266920	
T. Petersen	Blompark Kana Str 7		0611769326	
TJ Terry	Blompark Roosstr slot 1 NOS		066 3973044	
G Groenewald	Blompark Roosstr Slot 6 NOZ		066 3973044	
Wihan Stemmet	15 Tom street Franskraal	wihanstemmet2@gmail.com	0640910447	
J. Fick	50 viooltjiestraat Blompark	Jarei.wfick@gmail.com	0725349331	
K Lombaard	FABRIEKST 25		0827672197	
[illegible]	Du Toit Str 17.	[illegible] @gmail.com	0663606340	
Stephanie	Kana str 16	[illegible] @gmail.com	0664465153	
Lizette	Du Toit Str 17.	[illegible] @gmail.com	0845791316	
Ernst	Berg str 45 De Kelders	[illegible] @gmail.com	0728558588	
Renier	Duine Gans str. 8.	[illegible]	0825981350	
Ester	Groenewald str 18	[illegible] @gmail.com	0635805262	
[illegible]	Hertzog Str 73, Kleinmond	KCAutoclinic@gmail.com	0845910967	
Andre'	88 Marais Str. Franskraal	[illegible]	0799448556	
F.F. De Waal	[illegible]		0311254165	

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
E Heins	106 Gansbaai Kanonkop pad		0768086259	
R. Cerfeda	106 7 Fearey st		[illegible]	
J. MARAIS	17 IRIS E 4/5 ST G.B		082-6487390	
M Jansen	Berg str 50 de Kelders		0798056602	Jansen
M Louw	Kapokblom str 9, GB		0818268708	M Louw
JH Viljoen	Uylen STR 10 De Kelders		0335606773	
P Wiese	Collage weg 24, Franskraal		0839550078	
T. RAUBENHEIMER	WERKSWINKEL 3 MALMOK STR		0631226150	
S Oosthuizen	35 Kilpatrick St De Kelders		0605631091	
L Bowman	167 Leeubekkie str blompark		0765089867	
C.R. Louw	RIET STR. 15 · GANSBAAI		071 537102	
H Prinsloo	Wildegansstr 10 Pelemoesb		083 4447962	
P.J Viljoen	Hoofstr. 19 Gansbaai		0725677413	P.J Viljoen

BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E- POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Johan	Feigie str 9		06777 2480	
Gert	Feigie str 11			
Pholan	Feigie str 17			
Frik	Kerk str 22			
Hellen	Kerk str 26			
Gloria	Kerk str 38			
Anita	Kerk str 41			
Nins	Malfa str 3			
Reinzo	Malfa str 7			X X
Sonja	Malfa str 12			
Hein	Angelier Str 10			
Michal	Angelier str 15			
Lucan	Angelier str 20			
Cobus	Kampeerweg str 13			
Johan	Kampeerweg str 19			
Gert	Kampeerweg str 21			
Pieter	Kerk str 22			
Danmie	Kerk str 30			
Koos	Kerk str 31			
Ricardo	Skool str 29			
Hen	Skool str 15			
Frikkie	Skool Str 22			
Johan	Dalhia str 13			
Siela	Dalhia str 19			
Tokkie	Dalhia str 33			



BESWAAR TEEN OVERSTRAND MUNISIPALE BEGROTING 2023 / 2024 : ELEKTRISITEITSTARIEWE
PETITION AGAINST OVERSTRAND MUNICIPAL BUDGET 2023 / 2024 : ELECTRICITY TARIFFS

NAAM NAME	ADRES ADDRESS	E-POS E-MAIL	KONTAK NR CONTACT DETAIL	HANDTEKENING SIGNATURE
Johann Lombaard	6 carbané, 1 Calijoestr, Sandbaai	lombardjohann@gmail.com	076 [illegible]	Lombaard
Rhea Carr	166 Nine Crane Ave, Rhinelands	Rhecarr@telkomsa.net	082 947 5048	
Corne Jak	2 Dorrelstraat, Stanford	cjvrlsa@gmail.com		
Jackie Lombaard	6 carbané, 1 Calijoestr, Sandbaai	jackie.lombaard78@gmail.com	0768754392	Lombaard
Pieter Venter	7 Cravenii, 1 Graskamer Sandbaai	pieterv65@gmail.com	0828776340	
Mada Sims	19 Marine drive, Danspoint.	michelleeal@mweb.co.za	0829321497	Mada Sims.
Jolyze Smit	Uitzig Plaas Gansbaai	kbagenttaurco wireless.co.za	0720411510	JSmit
Kyle Vosthuizen	5 fynbos Cres. Sandbaai	vdwestkw@telkomsa.net		Kvosthuizen
L. Hearing	69 Park Street Gansbaai	samson@gmx.net	0732738932	L Hearing
[illegible]	14 PERSETTOEN CL, SANDBAAI	gus@wmfacs.za	0764255220	

Comment 22

Doret Taljaard

From: Antoinette Bronkhorst <bronkhorstantoinette@gmail.com>
Sent: Friday, 05 May 2023 15:34
To: CFO
Subject: Comments on draft budget
Attachments: Comments on draft budget ORHA Exco.docx

Categories: Budget & Policies Matters

Dear Mrs Reyneke-Naude
Please find attach short comments on draft budget from ORHA Exco.
Have a great weekend!

Kind regards,

Antoinette Bronkhorst
083 254 3091
info@abmproductivity.co.za
www.abmproductivity.co.za

ABM PRODUCTIVITY CONSULTANTS

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- HUISEIENAARS ASSOSIASIE - HOMEOWNERS ASSOCIATION

COMMENTS ON THE DRAFT BUDGET TABLED 30 MARCH 2023

Dear Mayor and executive team of Overstrand Municipality

As one of the Ratepayers/Home owners associations we would like to submit some comments regarding the tabled Draft Budget.

1.We would like to express our appreciation for a well drafted budget focusing on all service levels within a financially constraint environment.

2.We are fortunate to live in a beautiful environment and a well managed town.

3.However we do have some concerns regarding the draft budget:

3.1 The increase of rates as per the valuation roll is quite extensive and a majority of people living in Hermanus are pensioners and can ill afford the higher increase . Should we not adjust the"cent in the rand "a little bit lower for higher valued properties so that it can soften the impact. Pensioners are staying in a house suddenly increased to double the value-good for investment but a sorry state if they cannot afford the rates.

3.2 The increases of all other services also increased quite substantially and add financial pressure to the stressed financial scenario of especially pensioners. We do understand that loadshedding and the buying of diesel has a dramatic impact on the cash flow of the municipality.

3.3 In view of the above – the pensioners rebate on property rates are not adequate to assist them .The maximum level that you indicated is eight times of the state funded pensions per month and we feel that that level can be adjusted to 12 times the state funded pension, this will ensure more pensioners can fall into that category and can be assisted.

"The comment was made a few months ago that we can not tax our people out of their homes".

- HUISEIENAARS ASSOSIASIE - HOMEOWNERS ASSOCIATION

4.Once again our appreciation for providing well run communication channels and meetings involving the relevant ratepayers and all other people living in Hermanus.

Thank you

ORHA Exco

Comment 23

Doret Taljaard

From: Dean O'Neill
Sent: Friday, 05 May 2023 15:06
To: Cvanheerden
Cc: Annelie Rabie; CFO
Subject: RE: 2023-2024 Draft Budget: Electricity Tariffs: Draft Budget: Objection

Dear Mr Van Heerden,

Receipt of your below e-mail regarding the draft electricity tariffs is herewith acknowledged and the content noted for further consideration by the Budget Steering Committee for their recommendation to Council.

Kind Regards

Dean O'Neill
Municipal Manager | Munisipale Bestuurder | Umphathi Kamasipala
Overstrand Municipality | Munisipaliteit | Umasipala

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From: Cvanheerden <cavanheerden@telkomsa.net>
Sent: Friday, 05 May 2023 14:56
To: Dean O'Neill <mm@overstrand.gov.za>
Cc: Annelie Rabie <annelierabie@overstrand.gov.za>; CFO <CFO@overstrand.gov.za>
Subject: 2023-2024 Draft Budget: Electricity Tariffs: Draft Budget: Objection

Dear Mr O'Neil,

I hereby wish to object against the Electricity Tariffs per and 2023-2024 Draft budget as well the Draft Budget itself.

Grounds of appeal:

- Electricity Tariffs – SSEG Tariffs (E18)
  - One of the purposes of an electrical tariff, is to change customer behavior. The current and proposed SSEG tariffs does not attempt to change customer behavior (1) There is no initiative for customers to use electricity smartly. (2) Customers are not encouraged to feed the municipal grid or limit consumption during peak hours. As customers grid charge batteries immediately after load shedding or just before sunset, this will lead to a worsened load factor, increasing municipal purchase costs at Eskom. It also increase the load on the distribution network during peak times or just after load shedding.
  - Without the net consumer rules (refer E18 on tariff schedule), the SSEG tariff will be unsustainable.
  - The SSEG tariff is not as per sound international practices, with reference to the attached study document as well as other studies available.
  - The current SSEG tariffs continually place the Electricity section as a business at risk. The SSEG tariffs does not significantly assist customers to shorten their payback time of their solar systems (as per international norms), making it viable for them to go for a grid tied system and actively feed the grid during times as required by the tariff. The result is that roof solar customers rather stay offline and the municipality is more and more losing income. Not only is the Overstrand losing income, but they are not fully utilizing their capital asset (electrical reticulation system), resulting in a significant amount of dead capital.
  - The net consumer requirement result that customers generate a significant amount of excess electricity into the distribution, customers are not paid, but Overstrand will sell this electricity and receive an income from this sales. This is an unfair system especially to customers with holiday homes with grid

tied solar energy. It is not known if the Auditor General fully understands this issue and whether he will consider it as an irregular accounting principle once he fully understand it.
  - The net consumer principle may also result that solar equipment of the consumer become dead capital or underutilized capital. Although it is not of significance for Overstrand, it impacts on the National economy.

- Budget
  - SSEG purchases and "profits" due to the net consumer requirement should somehow be pertinently stated in the budget planning and statements similarly as Technical and Non-Technical losses.

Yours faithfully

Coetzee van Heerden
30 Albatross Street
Perlemoenbaai

Comment 24

Doret Taljaard

From:	Jurie Hamman <juriehamman@gmail.com>
Sent:	Friday, 05 May 2023 16:12
To:	Dean O'Neill; CFO
Cc:	Rentia Pretorius; Tosca Korver
Subject:	FP OBJECTION 2023-24 OSM DRAFT BUDGET 2023-05-05 12h00 FINAL
Attachments:	FP's OBJECTION AGAINST OVERSTRAND MUNICIPALITY 2023-24 TARIFF POLICY16h0....pdf; ANNEXURE A TO FP'S OBJECTIONS AGAINST OSM's 2023-24 TARIFF POLICY.PDF
Categories:	Budget & Policies Matters

Jurie

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FP Body Corporate SS95/1994 (FP) 2023-04-29
OBJECTION AGAINST OVERSTRAND MUNICIPALITY 2023-24 TARIFF POLICY, TARIFF SCHEDULES & PREVIOUS OSM RESPONSES

APPLICABLE ABBREVIATIONS

FP	Fynbos Park Body Corporate SS95/1994
BC	Body Corporate
OSM	Overstrand Municipality
CRSA	Constitution of the Republic of South Africa No 108 of 1996
MSA	Municipal Systems Act, 32 of 2000
MFMA	Municipal Finance Management Act, 56 of 2003
MPRA	Municipal Property Rates Act, 6 of 2004
STA	Sectional Titles Act, No. 95 of 1986
STSMA	Sectional Titles Schemes Management Act, 8 of 2011
MU	International Standard Measuring Unit i.e. Litre, Gram, or similar such as: Currency (Rand), Property Valuation, Meter Square (Property Size), Persons etc
MM & CFO	**OSM** Municipal Manager & Chief Financial Officer
OSM-BLIWM	**OSM** By-Law: Integrated Waste Management, 2013-07-12 & 2021-10-29
OSM-BLT	**OSM** By-Law: Tariff, 2008-11-28
OSM-BLCCDC	**OSM** By-Law: Credit Control and Debt Collection, 2008-11-28
OSM-TP	**OSM** Tariff Policy 2023-2024 (and other dates)
OSM-BSC	**OSM** Budget Steering Committee

INTRODUCTION

Fynbos Park Body Corporate and others, **(FP)** raised objections against Overstrand Municipality's **(OSM)** Tariff Policy(s) Tariff Schedules and Invoicing since April 2013. A long fruitless process followed without a conclusive outcome. The decision and reasons given by the Budget Steering Committee **(OSM-BSC)** dated 2022-06-01 and forwarded to us By Chief Financial Officer **(CFO)** was particularly disappointing. **FP's** response, forwarded to Executive Mayor and Municipal Manager are attached to this objection as **FP also require answers to those comments**.

We found the Budget objection process frustrating since we started objecting in 2013-14 Financial year and never received satisfactory answers, although all our objections were based in law and facts covering Municipal Sectional Title Property Affairs.

Therefore, we humbly request a meeting with **OSM-BSC** before/ during the official consideration by **OSM-BSC** on 2023-05-10. This should allow the parties to explain, ask questions, clarify issues on the spot. Such meeting, we believe, may well result in a speedy legal and just outcome.

MAIN ISSUES

FP submits that **OSM-TP** does **not** reflect **OSM-BLT** and therefore in conflict with **MSA** rendering it illegal.

a) Municipal Systems Act **MSA,** specifically in regard **to MSA Section 74(2)** and **OSM** invoices the wrong legally liable persons (natural persons and legal persons).
b) Sectional Titles Act **(STA)** and specifically in regard to Section **(S)**:
   S37 Functions of Body Corporate (BC),
   S38 Powers of BC
   S39 Functions and Powers of BC's to be performed or exercised by Trustees.
c) Sectional Titles Management Act **(STSMA)**
   S3. Heading: Functions of BC's specifically in regard to S3(1)(a)(i)&(ii)
   S4. Heading: Powers of BC's
   S5. Heading: Additional Powers of BC's

MAIN OBJECTIONS

OSM appears to believe it has the right to repeal and or amend Acts of Parliament, specifically in regard to above Acts. **This is wrong.**

Al persons, natural persons and legal persons, in Republic South Africa are subject to the **Constitution (CRSA)** and the Rule of Law **(R.O.L.)** The rule of law incorporates the principle of legality. Any exercise of public power must be explicitly authorised by law or constitution. It has no powers, not explicitly given. It cannot act by assumption. As such **OSM** has no power to ignore, repeal and or amend Acts of National or Provincial Parliament.

INVITATION

OSM appears to know all the above about Sectional Title Property. We believe **OSM** may know, but does **not understand**. Therefore **FP invites members of OSM-BSC** and those who are responsible for correctness and legality of all Municipal actions (i.e. **EM, MM & CFO**), to pay an onsite visit **(58 Church Street)** so that we can show and explain how **FP & Board** fulfils its legal responsibilities and where **OSM's** Tariff Policies, Tariff Calculations, Tariff Schedules and Invoices are wrong and illegal.

LEGALITIES: ACTS, POLICIES, TARIFF SCHEDULES AND INVOICES

The MSA, MPRA, MFMA and OSM's Tariff By-Law (OSM-BLT).

FP has no problem with any of the above Acts or **OSM's BLT. All of them require that tariffs must comply with MSA S74 and some specify S74(2).**

The question is whether OSM Tariff Policies, Principles, Schedules and Invoices comply. FP submits it is not the case.

EXPLAINING MSA S74(2)

All sections **MSA S74(2)(a) to (i),** both inclusive, **must** be fulfilled and **FP** supports all of them. **S74(2)** is in essence the instructions on how to calculate and invoice Municipal Services within its borders. Some Sections are interlinked with one another i.e.

S74(2)(a) & S74(2)(b) & S74(2)(d).

However, they are best understood if explained in reverse order

1. MSA S74(2)(d): Calculation the Tariff

MSA S74(2)(d): *"**tariffs** must **reflect** the **costs** reasonably **associated** with rendering the service, **including** capital, operating, maintenance, administration and replacement costs, and interest charges;"*

- **FP NOTE: A tariff is a price:**
  - of a specified **item**, (in this case a Municipal Service) in terms of its components and process.
  - for a specified **quantity**, expressed in a **unit of measure (UM)**;

It is based on generally accepted **accounting (GRAP), arithmetic** & **costing** principles.

FP understands **OSM's** accounting system is tiptop and one of the reasons why **OSM** gets clean audits. **FP** has no problem with the cost elements as supplied by the **OSM-BSC/CFO**

last year. What were lacking, were the amounts per item, the formula used and the calculation of the Tariff.
FP is well aware that S74(2) (c) & (e) & (f) & (g) & (h) & (i) are all valid and must be taken into account as well for calculating the Tariff per UM.

OSM-TP, TARIFF PRINCIPLES

OSM-TP Paragraph 3.2 Tariffs for the basic municipal services rendered... ...shall be **calculated** at a level which **will recover all expenses** associated with the rendering of these services.

- **FP NOTE: OSM** made a big mistake by leaving out: ... ***including*** *capital, operating, maintenance, administration and replacement costs, and interest charges.* We believe this exclusion let **OSM** to believe they can separate Capital costs and exclude them from complying with **MSA S74(2)(b)** and thereby create **fixed Tariffs, unrelated** to **usage** and thus **REAL COSTS.** That is **illegal** as it is in **conflict** with **MSA S74(2)(b).**

2. MSA S74(2)(b): Calculation the Amount Payable

MSA S74(2)(b): ***the amount individual*** *users pay for services should* ***generally*** *be* ***in proportion to their use*** *of that service;*

- **FP NOTE:**
Section 74(2)(b) is also based on "generally recognised accounting practice **(GRAP)"**, arithmetic & **costing** principles, including standard invoice principles. The operative word is **"amount"**. A line item on an invoice for services should specify a Service, Tariff per **UM** and quantity of service unites (**UM's**) used.

DESCRIPTION	Qty Used	Tariff	Line-Amount
Service A.	5	R6-00/UM	R 30-00
Service B	3	R140-00/UM	R420-00
INVOICE "AMOUNT"			R450-00

OSM ignored the requirement for proportionality completely for Refuse and also for Basic and Infrastructure Charges. This is in contradiction with the Act and therefore illegal.

OSM-TP, (TARIFF PRINCIPLES)

OSM-TP Paragraph 3.6 The amount payable by consumers and/or owners will generally be in proportion to usage of the service.

- **FP NOTE:** Although this is supposed to be **OSM's** Policy, they do not apply it in the case of refuse (solid waste) **OSM** also did not apply it to water and sewage where fixed Basic and Infrastructure charges are **unrelated** to **usage**. In these two cases it reverses the outcome of what is supposed to be the outcome, namely to **discourage** water wastage as "South Africa is a water scarce country". Refer to Table below "**Copy of OSM Correct impact of tariff increases on households 2022/2023**".
  This actually applied to all water and sewage Fixed Basic Tariffs since **2013/14**.

  These calculations clearly show how the "fixed charges (Basic and Infrastructure)" turned the outcome of **OSM's** Tariff Policy on its head. It clearly illustrated how the **average price** per kilolitre consumed **increases** as the consumer **uses less.**
  The opposite must happen to discourage wastage.
  OSM's Tariff Policy as was and is, **illegal**.

- **FP NOTE: USING SURPLUSSES for RELIEF SUBSIDISATION**
  OSM-TP 9. CALCULATION OF TARIFFS FOR MAJOR SERVICES
  OSM-TP 9.1.6 The **intended surplus** to be generated for the financial year shall be applied generally in **relief** of **rates** and general services.
  The **intended surplus** is **generated** by **Fixed Basic/Infrastructure Tariffs** for refuse, water and sewage that **overcharge** specifically Sectional Title Properties and **undercharge** Full Title (Freehold) Property Owners. To apply that surplus to Property Rates that are proportional to property valuation causes Sectional Title Property Owners to subsidise large high value Full Title (Freehold) Property Owners.

3. MSA Section 74 (2)(a) users of municipal services should be *treated equitably in the application of tariffs*

- **FP NOTE: Key words left out:**
  The operative words are ... **in the application of the tariff, that was calculated in terms of Section 74(2)(d). We repeat, equitably has no arithmetic, accounting or costing meanings.**
  Quantity Surveying is a profession based on costing quantities per UM, to arrive at total cost amount.

  OSM-TP, TARIFF PRINCIPLES
  OSM-TP Paragraph 3.5 All users of municipal services, within a category of users, will be treated equitably.

- **FP NOTE OSM left out**: "*in the application of tariffs*"
  and then continued to use the word "equitable" as meaning "all users within a category must pay the same **fixed** cost/tariff, **irrespective of usage**" instead of
  "all users within a category must pay the **same Tariff per UM and the Amount Payable by**
  Legally Liable Person = Tariff X number of UM's"

  This was and is **illegal.**

  THE LAWFUL MEANING OF *EQUITABLY IN THE APPLICATION OF TARIFFS*
  AFTER OSM complied with **MSA 74(2)(d),** including all the adjustments per **MSA S74(2)(c) & (e) & (f) & (g) & (h) & (i), the tariff per UM** must be applied to all users in a category, on the number of **UM's** each used.

TWO FURTHER OBJECTIONS

OSM-TP Paragraph 9.4.4.
The tariff for refuse removal for residential units **will** be one removal per household per week.

- **FP NOTE:** Both "residential unit" and "household" have **UMS** that can be used amongst others: residential unit in m^2 or value and household in number of persons or household income.
OSM ignored all these **UMS** and **treated all households as identical. It is wrong.**

  It is clear from the facts that the volume of **FP's** refuse was 19 "approved domestic waste containers" and not 148. **OSM** therefore included income from 129 **phantom** Bins at **no additional cost.** This was and is in conflict with **Section 74(2)(d)** and therefore illegal. (Only real costs must be included.)
OSM's other argument tariffing per frequency, without taking **UM's** into account, is **ill** conceived.

- **FP NOTE: Frequency is nothing more than the number of times a service is delivered**, in this case collecting & returning "approved domestic waste containers" from & to collection point determined by **OSM.**

  Collection and processing of refuse is the **service components (recipe).** The number of Bins is the **quantity** that can and must be measured (**UM's**).

  OSM apparently claimed in documents submitted to Public Protector CT-Office (**PP-CT Office)** that **the new refuse policy and tariff were apparently based on Jan Palm's remark:"...since two people living in an apartment or in a security village will generate the same volume of waste per week than two persons living in a free standing suburban dwelling..."**
  Jan Palm's remark was transformed by OSM to mean that all households generate the same volume of refuse and therefore all households must pay a fixed monthly tariff. Household was not reflected as such in OSM's Tariff schedule where tariffs were specified. Instead tariff was applied to erven/unit.

  This conversion of **"household"** in **Tariff Policy** to erven/unit in **Tariff Schedules** on its own, renders them **illegal.** Both must have the same item and same **UM.**

  Neither household (as in Tariff Policy) nor registered erven/unit (as in Tariff Schedule) was expressed or tariffed in any **UM** for refuse. **This is in conflict with Section 74(2)(d).**

4. **COMPARISON of APPLICABLE SECTIONAL TITLE ACTS with OSM TARIFF POLICY INVOICING OF CORRECT LEGALLY LIABLE PERSON**

STA: SECTION 37 Functions of bodies corporate

STA: SECTION 37 (1)

A body corporate referred to in section 36 shall perform the functions entrusted to it by or under this Act or the rules, and **such functions shall include-**
...the **payment of rates and taxes and other local authority charges for the supply of electric current, gas, water, fuel and sanitary and other services to the building or buildings and land.**

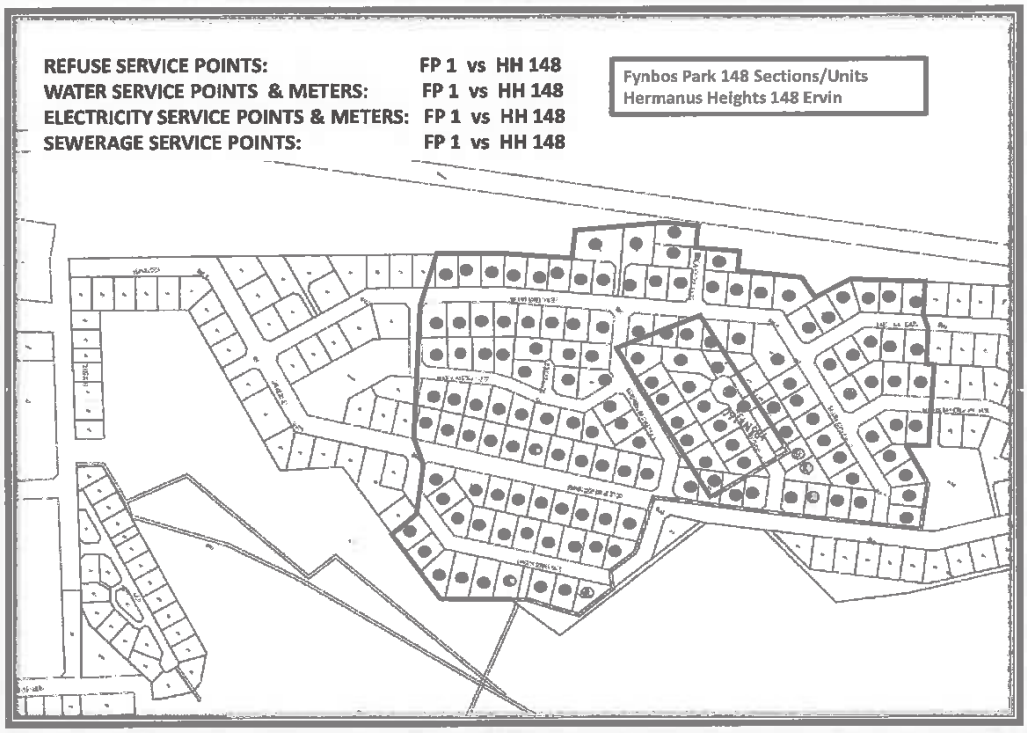
STSMA: SECTION 3. Functions of bodies corporate
STSMA: SECTION 3(1)
A body corporate must perform the functions entrusted to it by or under this Act or the rules, and such functions include—
STSMA 3(1)(a)(ii)
for the payment of rates and taxes and other local municipality charges for the supply of electricity, gas, water, fuel and sanitary or other services to the building or land;
(FP-Note: Body Corporates must pay rates on Units they own.)

To illustrate the illegality and unfair/unreasonableness of OSM's FIXED TARIFFS, we include a to scale map of FP property inserted on top of Hermanus Heights Full Title Property erven as well as the effect on Water and Sewage Tariffs.

5. **MPRA: Sections (Municipal Property Rates Act)**
MPRA: Section 10(1): A rate on property which is subject to a sectional title scheme must be levied on the individual sectional title units in the scheme and not on the property as a whole.
MPRA: Section 25(1): A rate levied by a municipality on a sectional title unit is payable by the owner of the unit...
IMPORTANT
- **FP NOTE:** There is nothing in Municipal Property Rates Act allowing a Municipality to recover Municipal Services Costs (Tariffs under any name) of any kind from the Owner of a Section/Unit in the **ST** Property Scheme.
The **MPRA** only allows Municipalities to charge and recover Property Rates from Unit Owners.

6. **MFMA: SECTION 62(1)(f)(i): A tariff policy in terms of section 74 of the Municipal Systems Act;**
- **FP NOTE:** This section clearly empowers **OSM** to implement a tariff policy in terms of the **MSA and not** the **MPRA.**

VISUAL PRESENTATION OF PROPORTION



EXPLAINING REAL TARIFF OUTCOME IF FIXED TARIFFS USED UNRELATED TO USAGE

WATER - 2022/2023 OSM BUDGET Infra = Infrastructure Sub = Subsidy Indigents							2022/2023	
HEADING	Price INC VAT	Total kiloliter used	Total Variable (Rand)	Total Fixed (Rand)	Total F + V (Rand)	Average Price/ kiloliter	VARIABLE as % of TOTAL	FIXED as % of TOTAL
~~Subsidy~~	~~9,67~~							
Infra	9,67							
Infra	17,77							
Basic	178,96							
Fixed Cost	206,40							
0 - 6	0,00	0	0,00	206,40	206,40			
1	7,33	1	7,33	206,40	213,73	213,73	3,43	96,57
2	7,33	2	14,66	206,40	221,06	110,53	6,63	93,37
3	7,33	3	21,99	206,40	228,39	76,13	9,63	90,37
4	7,33	4	29,32	206,40	235,72	58,93	12,44	87,56

5	7,33	5	36,65	206,40	243,05	48,61	15,08	84,92
6	7,33	6	43,98	206,40	250,38	41,73	17,57	82,43
7 - 18	15,04	7	59,02	206,40	265,42	37,92	22,24	77,76
8	15,04	8	74,06	206,40	280,46	35,06	26,41	73,59
9	15,04	9	89,10	206,40	295,50	32,83	30,15	69,85
10	15,04	10	104,14	206,40	310,54	31,05	33,54	66,46
11	15,04	11	119,18	206,40	325,58	29,60	36,61	63,39
12	15,04	12	134,22	206,40	340,62	28,39	39,40	60,60
13	15,04	13	149,26	206,40	355,66	27,36	41,97	58,03
14	15,04	14	164,30	206,40	370,70	26,48	44,32	55,68
15	15,04	15	179,34	206,40	385,74	25,72	46,49	53,51
16	15,04	16	194,38	206,40	400,78	25,05	48,50	51,50
17	15,04	17	209,42	206,40	415,82	24,46	50,36	49,64
18	15,04	18	224,46	206,40	430,86	23,94	52,10	47,90
19 - 30	24,40	19	248,86	206,40	455,26	23,96	54,66	45,34
20	24,40	20	273,26	206,40	479,66	23,98	56,97	43,03
21	24,40	21	297,66	206,40	504,06	24,00	59,05	40,95
22	24,40	22	322,06	206,40	528,46	24,02	60,94	39,06
23	24,40	23	346,46	206,40	552,86	24,04	62,67	37,33
24	24,40	24	370,86	206,40	577,26	24,05	64,24	35,76
25	24,40	25	395,26	206,40	601,66	24,07	65,69	34,31
26	24,40	26	419,66	206,40	626,06	24,08	67,03	32,97
27	24,40	27	444,06	206,40	650,46	24,09	68,27	31,73
28	24,40	28	468,46	206,40	674,86	24,10	69,42	30,58
29	24,40	29	492,86	206,40	699,26	24,11	70,48	29,52
30	24,40	30	517,26	206,40	723,66	24,12	71,48	28,52
31 - 45	37,58	31	554,84	206,40	761,24	24,56	72,89	27,11
32	37,58	32	592,42	206,40	798,82	24,96	74,16	25,84
33	37,58	33	630,00	206,40	836,40	25,35	75,32	24,68
34	37,58	34	667,58	206,40	873,98	25,71	76,38	23,62
35	37,58	35	705,16	206,40	911,56	26,04	77,36	22,64
36	37,58	36	742,74	206,40	949,14	26,37	78,25	21,75
37	37,58	37	780,32	206,40	986,72	26,67	79,08	20,92
38	37,58	38	817,90	206,40	1.024,30	26,96	79,85	20,15
39	37,58	39	855,48	206,40	1.061,88	27,23	80,56	19,44
40	37,58	40	893,06	206,40	1.099,46	27,49	81,23	18,77
41	37,58	41	930,64	206,40	1.137,04	27,73	81,85	18,15
42	37,58	42	968,22	206,40	1.174,62	27,97	82,43	17,57
43	37,58	43	1.005,80	206,40	1.212,20	28,19	82,97	17,03
44	37,58	44	1.043,38	206,40	1.249,78	28,40	83,49	16,51
45	37,58	45	1.080,96	206,40	1.287,36	28,61	83,97	16,03
46 - 60	48,80	46	1.129,76	206,40	1.336,16	29,05	84,55	15,45
47	48,80	47	1.178,56	206,40	1.384,96	29,47	85,10	14,90
48	48,80	48	1.227,36	206,40	1.433,76	29,87	85,60	14,40

50	48,80	50	1.324,96	206,40	1.531,36	**30,63**	86,52	**13,48**
60	48,80	60	1.812,96	206,40	2.019,36	**33,66**	89,78	**10,22**
> 61	**65,07**	61	1.878,03	206,40	2.084,43	**34,17**	90,10	**9,90**

SEWAGE

2022/23 OSM APPROVED BUDGET			CALCULATIONS			AVERAGE	
DESCRIPTION	**Price 70%**	**Price 90%**	**Cum KL Consumed**	**Cumulative Fixed + V 70%**	**Cumulative Fixed + V 90%**	**Fixed + V 70%**	**Fixed + V 90%**
Infrastructure	11,04	11,04					
Infrastructure	3,94	3,94					
Basic	158,57	158,57					
Fixed Cost	173,55	173,55					
17,86	12,50	16,07					
% Of Water	**70%**	**90%**					
0 - 6	12,50	16,07	1	186,05	189,62	186,05	189,62
	12,50	16,07	2	198,55	205,70	99,28	102,85
	12,50	16,07	3	211,06	221,77	70,35	73,92
	12,50	16,07	4	223,56	237,85	55,89	59,46
	12,50	16,07	5	236,06	253,92	47,21	50,78
	12,50	16,07	6	248,56	269,99	41,43	45,00
7 - 18	12,50	16,07	**18**	398,59	462,88	22,14	25,72
19 - 30	12,50	16,07	**30**	548,61	655,77	18,29	21,86
31 - 45	12,50	16,07	45	736,14	896,88	16,36	19,93

ANNEXURE A: IS PART OF THIS 2023-2024 OBJECTION

CONTENT of OSM's CFO's letter dated 2022-06-01 ***OSM's Response to FP's comments/objection*** ***ANNEXURE K- OSM BUDGET 2022-2023 FINAL*** ***And letter CFO dated 2022-06-01*** *All comments received served after careful consideration before the Budget Steering Committee on 9 May 2022 and were tabled, together with the budget report, at the Council meeting on 31 May 2022.*	**FP Body Corporate SS95/1994 (FP) 2022-07-27** **FP's COMMENT 2022-06-27, on OSM's response to FP's Objections,** **Who did the careful consideration?** Names, Minutes and recordings please. We believe Budget Steering Committee (**BSC***) may not have received all the fact(s) and (Acts) and therefore came to the wrong conclusions. Was **FP's Zoom Meeting of 2019-05-19** Power Point presentation available to **BSC**? Names of BSC members, minutes and recordings please. **ABBREVIATIONS:** * **"BSC"** = Budget Steering Committee * **"BLT"** = **OSM** By-Law Tariffs. ***"MSA"** = Municipal Systems Act. * **"MFMA"** = Municipal Finance Management Act * **"S"** = Section of Act. ***UM** = Unit of Measure
Response to Comments: **That said, section 73(2)(c)** *1.1) clearly emphasises and requires "financial sustainability" of the "service" rendered by a municipality, but this seems to be ignored as overall statutory requirement.*	**FP Body Corporate SS95/1994 (FP) COMMENT** 1.1) **No.** The response by **OSM** is wrong and insulting. **FP has never ignored "financial sustainability" of "service" but always supported "financial sustainability" of Municipal Services. FP spelt this out to OSM in various documents and meetings since 2013.** **MSA S73(2)(c)** indeed requires that Municipal Services **must** be financially sustainable **However, it does not instruct how it must be achieved.** Those instructions are spelt out in: **MSA S74**, specifically **S74(2) (a) to (i)**
1.2) Should Overstrand adopt or accept the argued approach we will not be able to ensure the "financial sustainability" of the "service', i.e., throughout the whole Overstrand?	1.2) The response by **OSM** is misleading to wrong. **If OSM applied MSA S74(2) correctly, all Municipal Services shall be "financially sustainable". Why? Because:** The **Tariff** must be calculated i.t.o. **MSA: S4 (2)(d)** • **MSA: S4 (2)(d)** requires: **tariffs must reflect the costs reasonably associated with rendering the service, including** capital, operating, maintenance, **administration and replacement costs, and interest charges;** *(FP NOTE: The list includes all costs.* *And the calculation is based on accounting & arithmetic principles)* The **Amount** must be calculated i.t.o. **MSA: S74 (2)(b)** • **MSA: S74 (2)(b)** requires: the **amount** individual users pay for services should **generally** be in **proportion to their use of that service; (NOTE:Tariff per UM X quantity UM's used = amount.)** **(NOTE: If a tariff reflects al costs, & amount is proportional to use & users (in category) treated equitably, the policy shall be legal & the service shall be sustainable.** That is all FP asks for and ever asked for.

1.3) and furthermore, is our current waste disposal system financially sustainable,	1.3) **FP** cannot answer this question. Only **OSM's CFO** can answer this question. **OSM must** comply with **MFMA, Circular No. 71 & FP supports it.**
1.4) and will it be detrimental to service delivery should we adopt the argued approach?	1.4) **No. FP** supported and still supports **MSA S's 74(2)(a), (b), &,(d).** If **OSM** calculate tariffs i.t.o. the Act, it shall be **beneficial, not detrimental.**
1.5) And finally, if our system is financially sustainable are these tariffs then the absolute minimum required to sustain the service?	1.5) as for 1.3) above. Only **OSM's CFO** can answer. It is for **OSM** to do a Costing Audit. **FP** is willing to assist with the principles of costing.
Section 74(2)(a) *2.1) states that "users" of services should be treated equitably in the application of tariffs-*	**OSM** strung different arguments in one sentence that must be examined argument by argument. 2.1) **MSA: S74 (2)(a)** **users** of municipal services should be treated **equitably** in the **application** of **tariffs.** How must **OSM** achieve this? Step 1: Calculate **tariff** per **UM** as per **MSA: S74 (2)(d)** Step 2: Calculate **amount** payable as per **MSA: S74 (2)(b)** Step 3: if, and only if, Steps 1 and 2 are done correctly, and users in a Category are treated the same, can and shall **MSA: S74 (2)(a)** be complied with. **FP Note: OSM** interpreted the word "equitably" **in**correctly as meaning "the same tariff irrespective of quantity used" instead of correctly as meaning "fair/reasonable/just". **FP** repeats: **Equitably/equitable has no arithmetic/ mathematical, accounting or cost accounting (costing) meaning.** With this word, used as **OSM** interprets it, the **public** and **BSC** were mislead.
2.2) "users" and may different "users" be treated differently given their prevailing circumstances - see sections 74(2)(c), 74(3) and 75(2)	2.2) **Yes.** Different categories of "users" may be treated differently, as long as all applicable sections and sub-sections of **MSA S74(2)** are complied with. **FP** never disputed **MSA S74(3) & S75(2). FP supports Chapter 8 in full.**
2.3) and not referring to the Equitable Share subsidy for indigent people), but	2.3) I understand the English, but not what **OSM** tried to convey. Indigents must be taken care of as well as all financing taken into account.
2.4) is a Body Corporate also a "user"? **FP NOTE:** We understand **OSM** used Constitutional court Case **(CCT 41/12 [2013 ZACC 11]** Judgement as the basis for consolidating Sectional Title Unit Owner's Municipal Property Rates and some Municipal Services Tariffs onto one account. That was/is the wrong interpretation of the Judgement. A **BC** and Unit Owner are two separate legally liable persons. Unit Owner is the legally liable person to charge property rates to and **BC** only legally liable person to charge Municipal services Tariffs to.	2.4) **No. A Body Corporate (BC)** is a legal person. A legal "construct" and cannot use any municipal service. However, it is the **Legally Liable Person** to supply Municipal Services to Sections and to be charged by **OSM** for Municipal Services rendered to **FP**. The **Members** of **BC** are **not liable**. The members of **BC**, being Unit Owners, are the "**users**" via the occupants (natural persons) of the sections. **One Unit = one User**. (Refer to **STSMA**.) **FP Note**: It appears as if **OSM** does not understand the **STA** & **STSMA** or did not, or does not want to, take those two Acts into account. It appears as if **OSM** view **FP** Sectional Title Scheme as a Full Title Erf (Freehold Property) and or **H.O.A. FP is not the one or the other.**

The following two sections of the CFO's letter are discussed in reverse order, as to make the explanation clearer.	"Sectional Titles Schemes Management Act no 8 of 2011", **(STSMA)** **FP** submits that **OSM's** explanations relating to **STSMA** shows **a complete lack of understanding the Act and/or an unwillingness to accept the real meanings of the Act.** This is more than frustrating as **FP** has also explained in writing and in person what the **BC's** Functions, Powers and additional powers are in terms of: • **STSMA Section 3, Functions** of the Body Corporate, • **STSMA Section 4 Powers** of the body Corporate and • **STSMA Section 5 Additional** Powers of the Body Corporate.
Page 2 *top of page:* ***Section ~~2(1)(5)~~*** **{NOTE JJH: 2(5) not 2(1)(5)}** *The Body Corporate is ... responsible for the enforcement of the rules and for the control, administration, and management of the common property for the benefit of all the owners.*	**STSMA S2(5)** is a **general description.** Detail was legislated in **STSMA S3** **OSM left out: ..., subject to the provisions of this Act,** some of the important provisions of "this" Act are as above: and **very, very specifically STSMA S3 Functions of bodies corporate**
Page 1*, bottom of page* ***Section 3(1)*** *of the Sectional Titles Scheme Management Act states the following:* *A Body Corporate (BC)* **(FP NOTE: refer to full SECTION S(3)(1), not a truncated version)** *(a) To establish and maintain an administrative fund sufficient to cover estimated annual operating costs.* *(i) for the repair, maintenance, management and admin of the common property....* *(ii) for the payment of rates and taxes and other local municipal charges for the supply of electricity, water, or other services to the building or land.* **BC's get no Tariff or Rates relief from OSM for fulfilling these BC functions at its member's cost.** **This is a huge cost saving for OSM and BC's should actually be compensated via tariffs and rates.**	**STSMA S3 Functions of bodies corporate** **S(3)(1)...** A **BC** (***must perform the functions entrusted to it by or under this Act or the rules, and such functions include***-)# **S(3)(1)(a)** *to establish and maintain an administrative fund* (**"which is reasonably")#** *sufficient to cover the estimated annual operating costs-* **S(3)(1)(a)(i)** *for the repair, maintenance, management and administration of the common property* **(including reasonable...0#** **S(3)(1)(a)(ii)** ***for the payment of rates*** *and taxes and other local* ***municipality charges for the supply of*** *electricity,* ***(gas)#****, water,* ***(fuel and sanitary)#*** *or other* ***services*** *to the building or land;* **# = Word(s) OSM left out** It is a fallacy to imply or pretend or portray that **BC** is **not responsible for payment of Municipal Services. STSMA S3(1)(a)(ii) is very clear: The BC must pay for Municipal Services.**

	This is the law. OSM, BC and Owners of Units must comply. **FP Note: No Municipality or BC has the right to pass, amend, repeal or ignore any National Act. It was National Parliament, that passed MSA, MFMA, MPRA STA and STSMA and only National Parliament that may and can amend or repeal Acts or Sections of Acts.** **OSM and BC must give effect to and comply with all National Acts.**

What the above means is that

should the Body Corporate for example generate waste; use electricity; use water etc., with regard to the common property it will be and is liable to pay the municipality for those services which it will do from the proceeds of the administrative fund to which indi- vidual section owners must make "contributions" in relation to their partici- pation quota in the Sectional Titles Scheme

- see section 3(1)(c)- and are these "contributions" referred to as "levies".

It follows that owners of units / sections must also pay from their own funds for their individual private use of municipal services above and beyond the "contributions" they pay to the administrative fund described above.

FP Note: Totally wrong. No Section in **FP** has either a water or an electricity meter. Neither is sewerage or refuse measured per Section. Neither **FP** nor **OSM** has any way of measuring any municipal service quantity per Section. All services are measured in bulk.

The act does not stipulate that a Body Corporate must pay individual unit/section owners' use of municipal services such as waste removal for example, because a unit/section does not constitute "common property".

FP Note: Totally wrong. Read the Act. The Act specifies specifically that **BC must pay for Municipal Services**. All Tariffs for all Municipal services: (Water Sewerage, refuse and Electricity).

OSM's explanation that followed shows a clear misunderstanding and or misrepresentation of Sectional Title Property and the **STA** and **STSMA.**

Not a single owner of a **FP** Section can him or herself connect to any Municipal Service connection Point. The reason is that the **BC** is responsible for supplying all Municipal Services and the **STA** and **STSMA** both made and make it clear. These services are supplied and administered by **BC** via the Common Property. Owners of Sections have no authority to connect to service points themselves. None of these individual services are measured or metered in any form or fashion per Section. Therefore, **OSM** has no way of knowing the quantity of a Service used and therefore cannot and does not invoice Unit Owners for Services used. **OSM illegally invoice(ed) ST-Property for Fixed "charges".**

OSM clearly does not understand the meanings of "**building**" and "**land**". **OSM ignored or refused to accept the definition of "Building" namely: STSMA S1 Definitions: "*a structure of a permanent nature erected or to be erected and which is shown on a sectional plan as part of a scheme;*"**

All **sections** are **within** a building(s) and are separated by the **common boundary** from the common property.

It is a function of the **BC** to supply Municipal Services to a Section's **common boundary.**

It is **BC,** and **BC** only, that collects Municipal Services from **OSM's** Services Points which are usually on Municipal pavement and deliver all those services using the scheme's infrastructure on the common property, right up to the **Building** where it is connected to any and all Sections **inside** the Building(s) at the **Common Boundary**.

STA S5(5) *"the common boundary between any section and another section or common property shall be the median line of the dividing floor, wall or ceiling, as the case may be"*

NB: It is legally and practically impossible for a Section Owner to connect directly from its Section to Municipal Service Points. It is furthermore clearly a function of the **BC** to supply repair, maintain, manage and administer the Municipal services infrastructure on the Common Property **and to pay OSM** for such services. Refer to wording of the Acts.

Page 2: (Continued) *3.1) The rate charged for the provision of refuse collection is based an all-inclusive rate for the provision of the entire waste management service provided to Overstrand residents and* *3.2) this charged per registered erven / unit.*	3.1) **FP** submits the word "rate" for this service is wrong and only used to confuse the reader. As stated above Municipal Charges for "Municipal Services" under any name remains a **Tariff.** 3.2) This charge per **"erven / unit"** is strange to wrong as Tariff Policy specified **"per household"**, which is neither an Erven nor a Unit. Furthermore, Ervin/Unit can and may be expressed in **UM's** whilst erven and Unit in itself are not **UM's** for purposes of **MSA S74(2).**
3.3) The service rate charged includes provision for the following listed activities: *- Waste collection* *- Operation of the Transfer Stations and public drop-offs* *- Operations of the Martials Recovery facilities (for recycling)* *- Waste haulage and chipping contract* *- Waste disposal charges at the regional landfill site* *- Landfill site operation of our own landfill site* *- Rehabilitation and post closure costing for all our landfill sites.* *- Area cleaning*	3.3) The list of Refuse Service components appear to be all inclusive, but only **OSM** can establish if all the costs included in this list complies with **MSA S74(2)(d)** and that nothing was illegally left out or included. **FP** had no access to that information. Please supply line item costs and Tariff Calculation. However, if Refuse Tariff is fixed irrespective of service quantity, some users will be **undercharged** and others **overcharged.** Refer to detail presented in **ZOOM** meeting **2021-05-19**. Furthermore, the said costs can and may be split into Capital Costs and Operational Costs, both expressed in some **UM** that can and must be **proportionally** tariffed.
3.4) *For the provision of the above listed waste management services the Overstrand municipality charges a market related tariff for the waste service that is provided. This can be seen when one compares the current 2020/2021 financial years rates charged with the other local municipalities within the Western Cape:* **FP NOTE: OSM has a monopoly in its area on supplying Municipal Services. Therefore no "market" exists. To refer to "market related tariffs" is spurious.**	3.4) It is generally realised that different Municipalities have different circumstances that must be taken into account to comply with **MSA 74(2).** Therefore, a market related tariff does not exist and **MSA** does not refer to a **"market related tariff",** only to a Tariff in terms of **MSA S4(2).** I suggest **OSM** study those municipalities' Tariff Schedules and Tariff policies specifically as applied to Sectional Title Schemes and Group Schemes in general to prevent any comparison(s) between apples and paw-paws. **The raw Tariffs are not comparable. OSM's argument is wrong in Fact(s) and Act(s).**

OSM DID NOT ADDRESS FP's objection, supported by schedules, against FIXED Basic and Infrastructure charges (Tariffs).
(Those schedules are included again to illustrate the absurd results achieved by charging a Fixed Basic Tariff.)

OSM offered no defence. So, strictly speaking, OSM is guilty.

FP believes the differences can be sorted out in serious, face to face talks, if both parties come to the table in good faith.

LET's DO IT TOGETHER. LET's DISCUSS TOGETHER AT BSC MEETING.

Comment 25

Doret Taljaard

From: Onrus Vermont SRA NPC <onrus.vermont.sra@gmail.com>
Sent: Friday, 05 May 2023 17:56
To: CFO
Subject: OVSRA comments in respect of the Draft Budget Report 2023/2024
Attachments: OVSRA Budget - 2024.pdf; OVSRA_AGM report - 30 June 2023 (March 2023).pdf

Categories: Doret

Dear Santie

Our board has met to discuss the Draft Budget Report with respect to SRAs and we have the following comments:

1. The proposed cent in the rand for the OVSRA results in little, if any, increase in the levy for existing homeowners. All expenses increase annually (at the moment by more than 6% pa) and in the 5-year plan as approved by the community, there is an increase of 4.1%. If there is no increase given now, then in year 6 and beyond it it will be impossible to motivate the large increases (~10%) that are necessary to make up for no increase in year 5.

2. OVSRA's cent in the rand levy is the lowest of all three SRAs. We are certain that the residents in Ward 13 will be able to afford a higher tariff than that which has been drafted.

3. We have had to approach the community for funds to install cameras on the Peninsula, and are in the process of approaching other parts of the OVSRA for similar funds, so we are doing everything we can in order to improve the safety of all our residents. The CCTV systems are also in need of regular maintenance and, combined with our monthly monitoring and patrolling, we can barely cover this with our current income. Even if we continue to receive funds from the community for additional CCTV systems, we will have to make provision for maintenance and monitoring ourselves.

4. We currently have one vehicle (shared in part with individual Fidelity ADT clients) and two patrollers but the area is large and expansive and will need additional funds in order to fund a dedicated vehicle (as originally promised to the community) and more patrollers. We have agreed with our service providers on increases that are well below the inflation rate, but this is only temporary and not a long-term solution.

5. Our current monthly income is insufficient to cover our expenses, let alone to allow for any growth, which is a dire need! Ward 13 is under severe pressure from criminals coming in from the west and east, while the western border in particular is rife with criminals coming in to poach and steal 24/7. Solar lights, copper piping, pot plants, garden furniture, vehicle wheels, fuel etc. are easily removed from the outside of buildings and holidays homes especially are a target for break-ins. This is exacerbated by the number of building sites, showing a correlation to high crime in those areas. This, in combination with the increase in vagrancy, begging and illegal car guards, puts additional strain on Law Enforcement and we have found that they cannot keep up with all the call-outs for our area.

6. We realise that there are new homes being built, but do not believe that our financial needs will be adequately augmented from additional levies of these new premises.

7. We need to meet our objectives to a much greater extent wrt the environmental and cleansing initiatives in our implementation plan - these have taken a backseat until now because our funds have only enabled us to focus primarily on safety and security.

8. Please also consider that we are working hand-in-hand with the Overstrand Municipality in order to assist them to achieve their goals - which is not sustainable without a growth in our income.

9. Regarding our monthly income and expenditure - for your reference attached hereto please see our March management accounts and budget forecast. You will notice that we are running at a shortfall. Unavoidable factors

that the steering committee could never have imagined would impact our budget are (a) the security industry has recently passed on a 14% increase from the bargaining council, (b) heavily increased fuel prices, (c) the impact of load shedding on the prices of inverters and batteries - these prices go up by several hundred rand every month (battery backups for CCTV systems are imperative for continued operation during loadshedding), and (d) the need to relocate our control room from the OM premises, only one year into operation.

Thank you for the opportunity to comment on the draft budget - we are looking forward to your feedback.

Kind regards
Anton

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Onrus Vermont Special Rating Area - Buget - 2024

EXPENDITURE	ACTUAL 2022	Budget 2023	FC 2023	BUDGET - 2024
1. Employee Related	**R 182 256.00**	**R 264 200.00**	**R 288 467.00**	**R 305 775.02**
Salary (Operational Manager) [1]	R 182 256.00	R 264 200.00	R 288 467.00	R 305 775.02
2. Core Business	**R 564 661.00**	**R 1 342 550.00**	**R 1 157 650.00**	**R 1 806 147.98**
Camera Monitoring [3]	R 463 601.00	R 830 016.00	R 775 712.00	R 1 281 293.70
Security Services (Patrollers/Rangers) [4]	R 95 485.00	R 401 034.00	R 381 938.00	R 404 854.28
Environmental Upgrading, Cleansing & Other Services [6]	R 5 575.00	R 111 500.00	R 0.00	R 120 000.00
3. Repairs and Maintenance	**R 491.00**	**R 6 475.00**	**R 0.00**	**R 50 000.00**
4. General Expenditure	**R 225 607.00**	**R 271 790.00**	**R 235 109.00**	**R 479 348.51**
Accommodation (Rent)	R 59 538.00	R 62 874.00	R 64 805.00	R 68 693.30
Accounting fees	R 7 500.00	R 31 500.00	R 27 500.00	R 29 150.00
Administration and management fees	R 0.00		R 0.00	R 0.00
Advertising	R 14 892.00	R 19 250.00	R 10 361.00	R 10 982.66
Annual Duty	R 100.00	R 450.00	R 400.00	R 450.00
Auditor`s remuneration	R 5 500.00	R 5 775.00	R 6 050.00	R 6 413.00
Bank charges	R 3 368.00	R 4 295.00	R 4 400.00	R 4 664.00
Casuals	R 1 250.00	R 0.00	R 0.00	R 0.00
Computer expenses	R 768.00	R 2 304.00	R 0.00	R 0.00
Contingencies	R 0.00	R 15 200.00	R 0.00	R 0.00
Consulting fees	R 86 698.00	R 0.00	R 750.00	R 795.00
Depreciation	R 23 407.00	R 35 112.00	R 68 108.00	R 275 795.00
Insurance	R 0.00	R 16 644.00	R 16 643.00	R 17 974.44
Marketing and promotions	R 0.00	R 5 000.00	R 0.00	R 0.00
Office expenses	R 10 368.00	R 15 886.00	R 2 500.00	R 2 650.00
Motor Vehicle Expenses	R 0.00	R 36 000.00	R 20 000.00	R 31 800.00
Parking	R 0.00	R 0.00	R 14 467.00	R 26 288.61
Protective clothing	R 540.00	R 3 080.00	R 0.00	R 0.00
Printing and stationery	R 2 463.00	R 5 586.00	R 375.00	R 2 897.50
Secretarial duties	R 1 310.00	R 1 441.00	R 750.00	R 795.00
Sundry expenses	R 6 406.00	R 2 399.00	R 0.00	R 0.00
Telephone and fax	R 1 499.00	R 8 994.00	R 0.00	R 0.00
5. Capital Expenditure	**R 340 740.00**	**R 490 061.00**	**R 490 061.00**	**R 629 061.00**
Cameras [2]	R 340 740.00	R 490 061.00	R 365 061.00	R 504 061.00
Office equipment	R 0.00	R 0.00	R 125 000.00	R 125 000.00
Computer equipment	R 0.00	R 0.00	R 0.00	R 0.00
TOTAL EXPENDITURE	**R 1 313 755.00**	**R 2 375 076.00**	**R 2 171 287.00**	**R 3 270 332.51**
INCOME				
Revenue - SRA Levy [5]	R 2 159 850.00	R 1 925 352.00	R 1 925 100.00	R 2 040 606.00
Revenue - SRA Levy - Backlog	R 0.00	R 0.00	R 8 228.00	R 12 342.00
Retention - Reserve (2 x monthly Levy)	-R 308 550.00	-R 12 342.00	-R 12 342.00	-R 19 551.00
Donations/Grants	R 0.00	R 0.00	R 137 593.00	R 252 910.00
5% bad debts provision	R 0.00	R 0.00	R 0.00	R 0.00
Other	R 0.00	R 0.00	R 1 416.00	R 0.00
Surplus	R 0.00	R 0.00	R 0.00	R 0.00
TOTAL INCOME	**R 1 851 300.00**	**R 1 913 010.00**	**R 2 059 995.00**	**R 2 286 307.00**
(SURPLUS) / SHORTFALL	***R 537 545.00***	***-R 462 066.00***	***-R 111 292.00***	***-R 984 025.51***
BUDGET GROWTH				9.9%

Explanation of line items:

1	Salary Scale Operational Manager (monthly)	R 15 188.00	R 22 016.67	R 24 636.92	R 25 481.25
2	Capital Cost	R 340 740.00	R 490 061.00	R 490 061.00	R 629 061.00
	No of cameras	*18*	*19*	*34*	*52*
	Camera specifications	5 @ Main Entr. (3 LPR, 3 PTZ)		5 @ Main Entr. (5 LPR, 5 PTZ)	Add 34 @ R20k ea
3	Camera monitoring model (per camera per month)	R 2 146.30	R 3 640.42	R 1 901.25	R 2 053.36
4	Payment Scale Patroller (2 patrollers in vehicle 24h, monthly)	R 5 967.81	R 401 033.00	R 15 914.08	R 16 868.93
	Months Patrollers	*8*	*1*	*12*	*12*
	2 Rangers for greenbelts, coastal path etc from 8-5 weekdays (or as needed)	R 5 967.81	R 1.00	R 15 914.08	R 16 868.93
	Months Rangers	*8*	*1*	*12*	*12*
	No of patrol teams	*1*	*1*	*1*	*1*
5	Monthly Levy Income from 2022	R 179 987.50	R 160 446.00	R 160 425.00	R 170 050.50
6	Clean-up operations for greenbelts & coastal paths including invasive alien clearing and removing litter/ dumped rubbish.				
		0		R 0.00	R 0.00
	1. Maintenance of green belts.	5 575.00	111 500.00	R 0.00	R 40 000.00
	2. Maintenance of public spaces.	0		R 0.00	R 40 000.00
	3. Pick-up of refuse.	0		R 0.00	R 40 000.00
		0		R 0.00	R 0.00

Onrus Vermont

Special Rating Area NPC

Financial Management report for the month ended
31 March 2023

ONRUS VERMONT SPECIAL RATING AREA NPC

FINANCIAL MANAGEMENT ACCOUNTS FOR THE MONTH ENDED 31 MARCH 2023

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1 - FINANCIAL REPORT

2 - MONTHLY INCOME STATEMENT

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ONRUS VERMONT SPECIAL RATING AREA NPC
FINANCIAL MANAGEMENT ACCOUNTS FOR THE MONTH ENDED 31 MARCH 2023

INCOME STATEMENT	Note	Actual - YTD R	June 2022 R	Budget - 2023 R
Income		**1 647 546**	**1 851 300**	**1 913 010**
Levies		1 443 825	2 159 850	1 925 352
Retention - Levies		8 228	-	-
Less: Retention		(12 342)	(308 550)	(12 342)
Donations		206 562	-	-
Other Income		1 273	-	-
Expenses		**1 258 934**	**973 015**	**1 885 015**
Accounting fees		20 210	7 500	31 500
Administration and Management Fees		-	-	-
Advertising		10 361	14 892	19 250
Annual duty		-	100	450
Auditors Remuneration		-	5 500	5 775
Bank Charges		3 401	3 368	4 295
Camera Monitoring Expenses		586 669	463 601	830 016
Casuals		-	1 250	2 400
Computer expenses		-	768	2 304
Consulting Fees		3 430	86 698	-
Contingencies		-	-	15 200
Depreciation		49 921	23 407	35 112
Enviromental upgrade & Cleaning		-	5 575	111 500
Insurance		12 483	-	16 644
Marketing & Promotions		-	-	5 000
Motorvehicle expenses		4 446	-	36 000
Office supplies & Cleaning Materials		2 500	10 368	15 886
Office bearer's remuneration		212 936	182 256	264 200
Parking / Store		11 858	-	-
Protective Clothing		-	540	3 080
Printing, Stationery & Postages		375	2 463	5 586
Rent		48 615	59 538	62 874
Repairs & Maintenance		1 917	491	6 475
Secretarial Services		750	1 310	1 441
Security Services - Area Manager, Patrollers, Rangers		289 062	95 485	401 033
Subscriptions - Internet		-	-	-
Sundry Expenses		-	-	-
Survey Cost		-	6 406	-
Telephone & Cell Phone Cost		-	1 499	8 994
Net surplus		**388 612**	**878 285**	**27 995**

BALANCE SHEET	
Non current assets	
Property Plant & Equipment	423 965
Current assets	912 309
Bank balance	893 212
Debtors - Levies receivable / VAT receivable	13 197
Other - Accounts receivables	5 900
TOTAL ASSETS	**1 336 274**
Retained surplus	958 348
Opening balance	569 736
Current year surplus	388 612
Reserve Fund	
Balans	320 892
Fund beginning of the year	308 550
Transfer into reserve fund	12 342
Current liabilities	57 034
Trade payables	2 224
Special project suspense	18 472
Special project - Peninsula Saayman	36 338
VAT payable	-
TOTAL EQUITY AND LIABILITIES	**1 336 274**

CASH FLOW FORECAST - NEXT MONTH	
Bank Balance	893 212
Add Back - Non Cash Items	49 921
Plus: VAT receivable	13 197
Less: Reserve	(320 892)
Less: VAT	-
Less: Creditors	(2 224)
Less: Special Project Balance	(36 338)
Less: Special Project Balance	(18 472)
TOTAL CASH AVAILABLE / (SHORTFALL) FOR ASSETS	**578 404**

ONRUS VERMONT SPECIAL RATING AREA NPC

MANAGEMENT ACCOUNTS FOR THE MONTH ENDING 31 MARCH 2023

INCOME STATEMENT	Note	R
Income		**229 419**
Levies		160 425
Retention - Levies		-
Less: Retention		-
Donations		68 970
Other Income		24
Expenses		**153 352**
Accounting fees		2 605
Administration and Management Fees		-
Advertising		-
Annual duty		-
Auditors Remuneration		-
Bank Charges		382
Camera Monitoring Expenses		69 528
Casuals		-
Computer expenses		-
Consulting Fees		-
Contingencies		-
Depreciation		7 683
Enviromental upgrade & Cleaning		-
Establishment Cost		-
Insurance		1 387
Marketing & Promotions		-
Motorvehicle expenses		2 223
Office supplies & Cleaning Materials		-
Office bearer's remuneration		25 177
Parking / Store		2 609
Protective Clothing		-
Printing, Stationery & Postages		-
Rent		5 404
Repairs & Maintenance		1 917
Secretarial Services		-
Security Services - Area Manager, Patrollers, Rangers		34 436
Subscriptions - Internet		-
Sundry Expenses		-
Survey Cost		-
Telephone & Cell Phone Cost		-
Net surplus		**76 067**

ONRUS VERMONT SPECIAL RATING AREA NPC
MANAGEMENT ACCOUNTS FORECAST FOR THE YEAR ENDING 30 JUNE 2023

FULL YEAR FORECAST	Note	R	Actual Jul-22	Actual Aug-22	Actual Sep-22	Actual Oct-22	Actual Nov-22	Actual Dec-22	Actual Jan-23	Actual Feb-23	Actual Mar-23	Forecast Apr-23	Forecast May-23	Forecast Jun-23	Full Year Total
			R	R	R	R	R	R	R	R	R	R	R	R	R
Income		2 128 894	148 107	160 449	193 737	160 447	160 444	274 033	160 452	160 458	229 419	160 449	160 449	160 449	2 128 894
Levies		1 925 100	160 425	160 425	160 425	160 425	160 425	160 425	160 425	160 425	160 425	160 425	160 425	160 425	1 925 100
Retention - Levies		8 228	-	-	8 228	-	-	-	-	-	-	-	-	-	8 228
Less: Retention		(12 342)	(12 342)	-	-	-	-	-	-	-	-	-	-	-	(12 342)
Donations		206 562	-	-	24 023	-	-	113 570	-	-	68 970	-	-	-	206 562
Other Income		1 346	24	24	1 061	22	19	38	27	33	24	24	24	24	1 346
															-
Expenses		1 720 837	130 519	133 599	134 144	143 249	145 893	140 663	144 942	134 574	153 352	151 434	152 009	158 459	1 720 837
Accounting fees		28 025	2 500	2 500	-	2 500	2 500	2 500	2 500	2 605	2 605	2 605	2 605	2 605	28 025
Administration and Management Fees		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising		10 361	-	2 136	5 725	-	2 500	-	-	-	-	-	-	-	10 361
Annual duty		400	-	-	-	-	-	-	-	-	-	-	-	400	400
Auditors Remuneration		6 050	-	-	-	-	-	-	-	-	-	-	-	6 050	6 050
Bank Charges		4 547	368	360	366	363	379	366	413	401	382	382	382	382	4 547
Camera Monitoring Expenses		795 255	64 643	64 643	64 643	64 643	64 643	64 643	64 643	64 643	69 528	69 528	69 528	69 528	795 255
Casuals		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Consulting Fees		3 430	-	-	-	-	750	-	2 680	-	-	-	-	-	3 430
Contingencies		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation		74 118	4 212	4 412	4 613	4 613	4 613	5 559	7 108	7 108	7 683	7 683	8 258	8 258	74 118
Environmental upgrade & Cleaning		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Establishment Cost		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance		16 643	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	1 387	16 643
Marketing & Promotions		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Motorvehicle expenses		11 116	-	-	-	-	2 500	2 500	2 500	(5 277)	2 223	2 223	2 223	2 223	11 116
Office supplies & Cleaning Materials		2 500	-	-	-	-	2 500	-	-	-	-	-	-	-	2 500
Office bearer's remuneration		288 467	20 177	20 177	20 177	25 177	26 519	25 177	25 177	25 177	25 177	25 177	25 177	25 177	288 467
Parking / Store		19 684	-	-	-	5 336	-	1 304	1 304	1 304	2 609	2 609	2 609	2 609	19 684
Protective Clothing		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing, Stationery & Postages		375	-	-	-	-	375	-	-	-	-	-	-	-	375
Rent		64 828	5 403	5 405	5 403	5 402	5 399	5 399	5 402	5 397	5 404	5 404	5 404	5 404	64 828
Repairs & Maintenance		1 917	-	-	-	-	-	-	-	-	1 917	-	-	-	1 917
Secretarial Services		750	-	750	-	-	-	-	-	-	-	-	-	-	750
Security Services - Area Manager, Patrollers, Rangers		392 370	31 828	31 828	31 828	31 828	31 828	31 828	31 828	31 828	34 436	34 436	34 436	34 436	392 370
Subscriptions - Internet		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sundry Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Survey Cost		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone & Cell Phone Cost		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-	-	-	-
Net surplus		408 058	17 589	26 850	59 593	19 198	14 551	133 370	15 510	25 884	76 067	9 015	8 440	1 990	408 058
CAPEX		587 174	(4 212)	(4 412)	19 410	(4 613)	(4 613)	108 011	29 046	(7 108)	61 287	(7 683)	(8 258)	410 318	587 174
WCC High Site 1		182 018												182 018	182 018
WCC High Site 2		182 018												182 018	182 018
WCC Generic camera sites		206 562			24 023			113 570			68 970			-	206 562
WCC Control Room		36 155							36 155	-				-	36 155
Computer Equipment		-													-
Furniture & Equipment		54 540												54 540	54 540
Add Back Depreciation		(74 118)	(4 212)	(4 412)	(4 613)	(4 613)	(4 613)	(5 559)	(7 108)	(7 108)	(7 683)	(7 683)	(8 258)	(8 258)	(74 118)
Cash Available / (Shortfall)		(179 117)	21 801	31 263	40 183	23 811	19 164	25 359	(13 537)	32 992	14 780	16 698	16 698	(408 328)	(179 117)

Comment 26

Doret Taljaard

From: Rochelle Louw
Sent: Monday, 08 May 2023 10:46
To: CFO; Bernard King; Georgia Bucchianeri
Cc: Ronald Nutt; Desiree Arrison
Subject: FW: COMMENTS ON THE PROPOSED IDP AND BUDGET

Dear CFO and Bernard

Budget related inputs received from Cllr Nutt for inclusion in your public comments register please.

Thank you

Rochelle Louw
Senior Manager Strategic Services
Overstrand Municipality
T: +27 (0) 28 313 8071
E: rlouw@overstrand.gov.za

From: Ronald Nutt <ronaldnutt@overstrand.gov.za>
Sent: 05 May 2023 13:58
To: Rochelle Louw <rlouw@overstrand.gov.za>
Cc: Tosca Korver <akorver@overstrand.gov.za>
Subject: COMMENTS ON THE PROPOSED IDP AND BUDGET

Dear Rochelle,

From Ward 4 the following comments to be included...

1. That there is a need for Capital Funding be made available in the Budget for Community Services Directorate to address the requests for new Play Parks and Fencing and equipment in all Wards where there is a specific need for it.
2. Capital Funding be made available in the Budget/IDP for Ad hoc Stormwater Issues to be dealt with over all Wards in Overstrand
3. Capital Funding be made available in the Budget/IDP for Sidewalks & Speed Calming measures to be dealt with across all Wards in Overstrand.
4. Our IDP wishlist express on Ward 4 specific need for a total upgrade of the Play Park on the c/o Orgidee Street & Sweetpea Street, Mount Pleasant Ward 4 to be included and prioritised for funding.

Kind regards

Cllr Ronald Nutt
Mayco Member : Community Services
Overstrand Municipality

T: +27 (0) 28 313 8023 | C: 0798837265
E: ronaldnutt@overstrand.gov.za

Comment 27

Doret Taljaard

From:	CFO
Subject:	FW: OM ADVERTISEMENT (Notice No: 63/2023) INVITING COMMENTS ON THE Draft 2023/24 Budget and IDP
Attachments:	20230504-Northcliff-OM Matters IDP Requirements-4 May 2023.xlsx

From: John Bristow <jwbdia@gmail.com>
Sent: 05/5/2023 16:26
To: Rochelle Louw <rlouw@overstrand.gov.za>; Dean O'Neill <mm@overstrand.gov.za>; Annelie Rabie <annelierabie@overstrand.gov.za>; Tosca Korver <akorver@overstrand.gov.za>; karibrice <karibrice@hermanus.co.za>
Cc: Clive Lake <lakes.hermanus@gmail.com>; John Atkinson <jatkinsoncpt@gmail.com>; jfbrink <jfbrink@hermanus.co.za>; Ciska Coetzee <ciscoetzee@gmail.com>
Subject: OM ADVERTISEMENT (Notice No: 63/2023) INVITING COMMENTS ON THE Draft 2023/24 Budget and IDP

TO: THE MUNICIPAL MANAGER - *Attention Ms. R Louw*

TO: Mr Dean O'Neil, Municipal Manager, Overstrand Municipality (OM)

OM ADVERTISEMENT (Notice No: 63/2023) INVITING COMMENTS ON THE Draft 2023/24 Budget and IDP refers:

IDP MATTERS PERTAINING TO NORTHCLIFF IDP (see also attached EXCEL Spreadsheet) refers:

Comments below and attachments are of relevance to the Draft Budget and Related components of the Budgeting process, implementation, and management thereof:

1: Lack of Public Consultation - As highlighted previously and as per comments and matters raised by Dr J W Bristow (Hermanus Resident) and Others, verbally at the Ward 3 Public Meeting on 4th April 2023 to discuss the Draft 2023/24 Budget and IDP, I hereby place on record again that it is unfortunate and unacceptable (and questionable in respect of compliance requirements) that no public consultation meetings have been held in Ward-3 to present this Draft 2023/24 IDP to interested and affected parties, and to consult with the key parties. The only interaction that has taken place is with Ward Committees to re-prioritise their ward-specific projects. Adding to the overall lack of compliance and ineffectiveness of this entire process, is the lack of proper structure, pre-scheduled regular monthly Ward Committee meetings, and debilitating ineffectiveness of the entire system, and by implication the budgeting process.

2. **Urgent Matters Pertaining to Northcliff - Mountain Drive Pavement construction and upgrading; Speed Calming (Items 3a + 4 of Spreadsheet)**

We kindly draw your attention to the matters highlighted in the spreadsheet attached, and in particular #3a and #4. The attached compilation and Northcliff IDP spreadsheet was initially shared with Cllr Brice in May 2022 at a meeting at her home to discuss and address Northcliff priorities.

Mnt Dve is the second busiest thoroughfare in Hermanus and the non-existence of decent safe pavements along most of Mnt Dve, and particularly along the eastern 1/4 is overdue. Likewise there is an urgent need for robust speed calming at regular intervals along Mountain Drive, and regular Law Enforcement interventions.

Reckless and dangerous driving is endemic to Mountain Dve, Main Rd, Impale, Talana and Duiker Streets, as well as other Northcliff streets. All attempts to engage and develop an intervention strategy, improved speed calming, etc has failed up until now.

3. March 2023 Northcliff Walk-About with Cllrs Nutt and Brice instructed by Mayor (Dr Annelie Rabie following Northcliff Residents Meeting February 2022)

Mountain Dve pavement matters, reckless driving, and ignoring of traffic signs and related issues, were highlighted in a meeting with Dr Rabie in February, whereafter a Northcliff-Walkabout was instructed by Dr Rabie. Both Cllrs Nutt and Brice were involved in the Walk-About and saw the challenges and problems faced by Northcliff Residents first hand in March 2022.

Aside from a single speed-hump constructed outside #54 Mountain Dve, there have been no further positive interventions by the OM, and Law Enforcement to positively address the urgent items noted above, and in section #3a and #4 in the attached Northcliff spreadsheet.

On behalf of the Northcliff Residents, we hereby make a formal request for the necessary IDP and Budget adjustment tb made to address the Reckless and Dangerous Driving in Northcliff. Cllr Brice is also well aware and informed of these matters, as is the Law Enforcement Team.

Many thanks. Kind regards,

JOHN BRISTOW (m: 082 571 3004)

Northcliff Resident

OM-NORTHCLIFF RESIDENTS IDP PLAN?REQUIREMENTS - 4 May 2023							
	Activity	Street/Area	Current	Action Required	Responsibility	Comments	IDP Requirments
Item 1	Security Cameras (CCTV)	Entire Suburb	None; security risk	Urgent	Residents	Phase-1 inhand; 2, 3following	Residents + HPP
Item 2	Street Lights	All streets	Check routinely	Upgrade to LED	OM	Priority	OM (regular checks required)
Item 3	Pavement Repairs	Talana St	Completed	No-proper QA/QC, Sign-off never done. (SOP's ??)	OM	17 month saga; Zero OM comms	OM
Item 3a	Pavement construction/Repairs	Mountain Dve	None at E-end	Upgrades, paving construction required over entire length of Mnt Dve	OM	Covered in detail on 'Walk-about' on 12/3/2022	OM (PRIORITY)
		All Other pavements	Check All	Repair/upgrade	OM		OM
Item 4	Speed Calming Measures	Mountain Dve	Minimal	Calming structures, Speed signs	OM	Speed blitzes (Priority)	OM (PRIORITY)
		Impala	None	Calming structures, Speed signs	OM	Speed blitzes (Priority)	OM (PRIORITY)
		Dolphin	None	Calming structures, Speed signs	OM	Speed blitzes (Priority)	
		Steenbok	None	Calming structures, Speed signs	OM	Speed blitzes (Priority)	
		Talana	None	Calming structures, Speed signs	OM	Speed blitzes (Priority)	OM (PRIORITY)
		Duiker	None	Calming structures, Speed signs	OM	Speed blitzes (Priority)	
		Main Rd	None	Calming structures, Speed signs	OM	Speed blitzes (Priority)	OM (PRIORITY)
Item 5	Parks	Play Park		Minor maintenance required	OM + Residents	PP in good shape - Thanks to All	Residents/OM (Cooperation)
	Berg Crescent	Play Park	Resolved	Unacceptable gravel dumping; Positive meeting with MM and Team, 5 May 2023	OM	Unacceptable gravel dumping - OM will remove, reconfigure in August 2023	OM (to sort in August 2023)
		Daisey		Improve upkeep, regular cutting + cleaning	OM/Residents		OM
Item 6	ERF-11440 OM Dump/Storage Facility	West-end of Northcliff (Ward #4)	Pollution (aquifers), Security risk	Unacceptable situation	OM	Awaiting further clean-up. OM Facilities contrevene OM Zoning	OM
Item 7	Environment/Aquifers	Gateway Reservoirs (Ward#4)	Security, fire risk risk	Upgrade; regularly clear invasives from B/H sites; add Security/add CCTV ? Requires regular inspection, by Veolia	OM, FAB	In-hand -Cllr Nutt; FAB - response also required to OGG Proposal	OM
		Gateway Area (north side Main Rd) (W#4)	Security, fire risk	Upgrade; regularly clear B/H sites; requires regular inspection - Veolia	OM, FAB	Cllr Nutt; FAB- response also required	OM

	Activity	Street/Area	Current	Action Required	Responsibility	Comments	IDP Requirments
		Mt Dve/Fourie St Quarry + BH	Security, fire risk	Litter, vagrancy; Requires regular clean-up, inspection - Veolia	FAB/OM		OM
Item 8	Other	Water pressure	Resolved	Tania Pretorius	OM	Tks to OM	
		Barking Dogs	Will follow-up with KB	Peter Hugo matter; becoming a bigger challenge	OM	Engage Neighbour +vly, excessive dog numbers	OM
		Illegal dumping		Apply Bylaws, issue fines	OM and Residents		
		Black-bags out early			Residents		Residents
		Main Rd, poor driving, noise			OM	Speed blitzes, education ?	OM
		Mnt side: Graveyard - Gateway Reservoirs	Litter, vagrancy, invasives		FAB/OM	For discussion	

Comment 28

From: Bob Stanway <stanway.bob@gmail.com>
Sent: Monday, 24 April 2023 16:07
To: Rochelle Louw <rlouw@overstrand.gov.za>
Cc: Dean O'Neill <mm@overstrand.gov.za>; Annelie Rabie <annelierabie@overstrand.gov.za>
Subject: COMMENTS ON DRAFT INTEGRATED DEVELOPMENT PLAN (IDP) REVIEW FOR 2023/2024

TO: Municipal Manager - Attention Ms. R Louw

Dear Municipal Manager,

Your advertisement (Notice No: 63/2023) inviting comments on the Draft 2023/24 IDP refers.

As commented upon verbally at the Ward 3 Public Meeting on 4th April 2023 to discuss the Draft 2023/24 Budget, I need to place it on record again that it is unfortunate (and questionable in terms of compliance) that no public consultation meetings have been held to present this Draft 2023/24 IDP to interested and affected parties, and to consult with them. The only interaction that has taken place is with Ward Committees to re-prioritise their ward-specific projects.

Below please find my comments, namely;

p16 - p32 Risk Management

Although various generic risks like *Protest action / Civil unrest*, *Illegal land invasion and land grabbing* and *Inability to improve socio-economic conditions of disadvantaged communities* have been identified, the biggest specific risk that has been omitted is that of **a repeat of the 2018 unrest caused directly by the lack of Schulphoek consultation with the Zwelihle Ward 6 community and the outsourcing of the Schulphoek development to an "Agent".**

It is well known that the "Schulphoek" problems began many years ago with the Municipality giving a development "Agent" (RABCAV) the right to sell and/or develop a number of Municipality-owned properties. One such property was Schulphoek with Leslie Viljoen of RABCAV as the developer.

This almost 20-year debacle culminated in a land invasion of informal dwellings onto the Schulphoek site, as well as unrest in 2018. In 2020, Province bought the Schulphoek land back and the Municipality has recently taken the project back from Province and is in the process of appointing **another "Agent"** to develop Schulphoek.

On p175 of this draft IDP, it confirms the above; on p180 there is a more detailed financial breakdown of R182m over a five-year period (2023-2028) for 2300 sites; and on p227 there is reference to an amount of R74m provided for in the Provincial 2023-26 MTEF budget for capital transfers from Province for Schulphoek.

Based on the lack of a conceptual approach and/or conceptual development proposal in this IDP, and especially the lack of genuine engagement with Schulphoek residents and the Ward 6 Committee in particular, this appears to be the single biggest risk to the Municipality and its citizens.

P35 - Table 5, Projected Population per Ward 2023

Adding up the estimated 2023 population figures for Ward 5 - Zwelihle South (9047); Ward 6 – Zwelihle North (9309) and Ward 12 – Zwelihle North-West (7607), the total Zwelihle population amounts to **25963**.

In the Overstrand Spatial Development Framework the Zwelihle population is estimated as **38471** with more than 5000 households living in informal housing units (Table 2.5 - Page 21 - 2019).

It is clear that within the Municipality itself there is a lack of consensus as well as a lack of accurate verified Zwelihle population information - as is evidenced by the huge population discrepancy above (48% more than in Table 5) that affects all of the numerous analyses that have been undertaken in the subsequent sections of the Draft IDP, as well as the Schulphoek development.

P 50 – 51 Current Ward Priorities (Ward 3)

Considering that Fernkloof Nature Reserve is the environmental and tourist jewel of the Overstrand, ranking the "Proclamation of Fernkloof Nature Reserve as a World Heritage Site" as priority 6 is considered to be totally inappropriate.

In particular, the "Proclamation of Fernkloof Nature Reserve as a World Heritage Site" has been on the Ward 3 priority for several years and informal inquiries with Cape Nature have indicated that the optimum approach will be to extend the Cape Floral Kingdom World Heritage Site to include Fernkloof – as was done with the Koegelberg Biosphere Reserve.

This could be initiated as an activity of the Municipality's Environmental Section, working together with local civil society Environmentalists. There have also been informal hints that local civil society Environmentalists may possibly be willing to fund the operational costs of procuring a service provider to undertake the activity.

As such, it is recommended that this sub-activity of Preservation of Fernkloof Nature Reserve i.e. "Proclamation of Fernkloof Nature Reserve as a World Heritage Site" be moved from Priority 6 to Priority 1.

p100 – Roads

It is stated that *"The Integrated Transport Plan (ITP) reviewed in May 2013 is summarised in Chapter 8 of the IDP"*. This is incorrect - in Chapter 8, no ITP is summarised, plus what is in Chapter 8 refers to the 2019/20 ITP update

The most significant Overstrand road issue is omitted altogether, namely; that on 28th February, the Overstrand Council resolved that it was opposed to the Hermanus Bypass Road being pursued by Province and that previous letters of support from the Municipality be withdrawn (see attached letter from MM to Province dated 3 March 2023)

The second most significant Overstrand road issue is also omitted, namely; that in November 2018, Council *resolved "that the content of the Overstrand Provincial Sustainable Transport Programme be noted and be endorsed"*, which de-emphasises private vehicle, road-based

transport solutions in favour of increased public transport and non-motorised transport. This is expanded upon on pp103-104.

P132 - 133 KPA OS 4 (d) Environmental Management

It should be explained why the Executive Mayor's commitment to separate Environmental Management from the Infrastructure & Planning Department, due to governance concerns, has not been done.

There is a statement that Fernkloof Nature Reserve's Protected Area Management Plan (PAMP 2023-2028) has been amended and finalised and it will be submitted to Cape Nature (in March?). This appears to be highly irregular as (1) the PAMP under consideration was never legitimately approved by the erstwhile Fernkloof Advisory Board (FAB), and (2) any amendments made (without Council approval?) surely need to be consulted with all relevant Interested & Affected parties.

There is a statement that *"The Fernkloof Nature Reserve has an Advisory Board with an approved bylaw"* that is incorrect, as the Fernkloof Advisory Board has not met for years and it is effectively defunct.

P189 - KPA OS 5 (e) Enhance Sport, Recreation and Culture

Table 61 indicates the number of sports facilities in the Overstrand Municipal area. Inexplicably, it excludes the Hermanus Sports Complex, but it does include the following relevant to Zwelihle; namely;

- *"Zwelihle, 7, Rugby, Soccer, Swimming Pool, and Dual use (Netball, Tennis, Basketball, 5 A soccer".*
- *"Some municipal sport facilities are generally in a fair condition except for Zwelihle Sport field which has severe water supply challenges. There are pockets of playing surfaces that has been infested by moles. The municipality has made a commitment to install mole barriers in order to deal with the issue of moles"*
- *"The Overstrand Municipality survey on sport infrastructure is revised annually so that information presented remains relevant."*

The above assessment is inaccurate in the extreme, as the terribly maintained and managed Zwelihle stadium is an insult to the Zwelihle community. Various proposals and requests for the upgrading of that stadium have been discussed with the Municipality (Officials & Politicians) ever since 2010 and every obstacle and excuse has been provided to prevent it.

Other soccer stadiums (with much lesser needs) in Gansbaai, Kleinmond, Hawston and Mount Pleasant have been upgraded, with more upgrading in the MTEF budget for Mount Pleasant & Hawston. In total an amount of R16,2m has been budgeted in the MTEF for Sport & Recreation with zero for Zwelihle.

Soccer facilities in Zwelihle, and **the upgrading of the Zwelihle stadium is by far the largest sports need in the entire Overstrand** – to contribute to health, keep crime off the streets and to

improve the psyche of the community. There are currently 43 adult mens' soccer teams playing every weekend at the stadium plus womens', juniors' and legends' teams as well.

It is a well known fact that certain Overstrand Officials and Politicians have said that the Municipality will not provide any support or allocate budget to maintain or upgrade the Zwelihle stadium, because the Zwelihle soccer fraternity chooses not to associate with the Overberg Football Association. It is however completely illegal for these Officials and Politicians to try to force the Zwelihle soccer fraternity to associate with whom they do not wish to, and to punish them for not complying. Clause 18 of the Bill of Rights in the South African Constitution says that "Everyone has the right to freedom of association".

P273 – Hermanus CBD Regeneration Plan

It is stated that "Currently Overstrand is in an advanced phase of planning and development of the so-called Government Precinct which include the Taxi Rank and Government buildings." The plans for the Government Precinct were recently out for public comment, and the public is anxiously awaiting feedback from this public involvement exercise prior to finalisation.

P 297 - Special Rating Areas

No mention has been made of the proposed SRA tariff to be imposed upon affected Ratepayers due to the increased property values in the new Rating exercise, and it should be.

Please can you acknowledge receipt of my comments.

Many thanks and kind regards,

Bob Stanway

Telephone : + 27 28 312 2575
Mobile : + 27 82 557 6552
Post : 6 Mossie Avenue, Northcliff, Hermanus, 7200

Doret Taljaard

From:	CFO
Subject:	FW: COMMENTS ON DRAFT INTEGRATED DEVELOPMENT PLAN (IDP) REVIEW FOR 2023/2024
Attachments:	Letter from MM to Province Opposing the Bypass 2023 .pdf

From: Annelie Rabie <annelierabie@overstrand.gov.za>
Sent: Tuesday, 09 May 2023 08:42
To: CFO <CFO@overstrand.gov.za>
Subject: FW: COMMENTS ON DRAFT INTEGRATED DEVELOPMENT PLAN (IDP) REVIEW FOR 2023/2024

Dear CFO,

I believe this was received already, but in the event not, please find comment on budget

Regards,

(electronically send and therefor not signed in person)

Dr Annelie Rabie
Executive Mayor
Overstrand Municipality

T: +27 (0) 28 313 8011
E: annelierabie@overstrand.gov.za

Alternatively contact Tosca Korver
PA: Mayoral Office
T:+ 27 (0) 28 313 8058
akorver@overstrand.gov.za

Please note that all invitations/requests are accepted on the basis that they could be cancelled due to emergencies which could arise and require the Mayor's attention.

KANTOOR VAN DIE MUNISIPALE BESTUURDER
OFFICE OF THE MUNICIPAL MANAGER

NAVRAE | ENQUIRIES: Mr Dean O'Neill
LEÊRVERW. | FILE REF.:
DATUM | DATE: 3 March 2023

Ms J Gooch
Head of Department
Department of Transport and Public Works
9 Dorp Street
CAPE TOWN
8001

Dear Ms Gooch

PROPOSED HERMANUS BY-PASS

Please note that the Overstrand Council resolved the following at an ordinary Council meeting on 28 February 2023.

"The Executive Mayor, Ald A Rabie, informed the meeting that Council was opposed against the bypass road for Hermanus since the beginning. She requested councillors to support the Municipal Manager, Mr D O'Neill, to write a letter to the relevant Department stating that this Council does not support the bypass road and that the letter from the previous Municipal Manager, Mr C Groenewald, be withdrawn. ***Supported by 24 councillors"***

Herewith, thus, accept formal notification that Council does not support the proposed Hermanus by-pass and that all historical correspondence from the municipality in this regard, is withdrawn.

Yours sincerely,

MR DGI O'NEILL
MUNICIPAL MANAGER

cc: Minister T Simmers - Provincial Minister of Infrastructure
Mr Lenn Fourie - Deputy Director: Roads
Dr A Rabie - Overstrand Municipality Executive Mayor

Tel: 028 313 8003 | Fax: 086 568 9726 | E-mail: mm@overstrand.gov.za
PO Box 20 | **HERMANUS**, 7200
www.overstrand.gov.za

Comment 29

Doret Taljaard

From: Dean O'Neill
Sent: Monday, 24 April 2023 20:11
To: krpretorius@telkomsa.net
Cc: CFO; Doret Taljaard
Subject: RE: Comments on 2023-2024 Draft Budget

Dear Karl,

Receipt of your below comments on the 2023/24 Draft Budget is herewith acknowledged and the content noted for referral to the Budget Steering Committee for consideration.

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: Karl Pretorius <krpretorius@telkomsa.net>
Sent: Sunday, 23 April 2023 14:16
To: Dean O'Neill <mm@overstrand.gov.za>
Subject: Comments on 2023-2024 Draft Budget

Dear Municipal Manager, Mr Dean O'Neill

Let me start by congratulating you and everybody involved in drafting the 2023-2024 budget. From past experience as a municipal audit committee member (Langeberg Municipality) I know what a challenge it is. Times are tough and it requires a difficult balancing act between available income, operational and capital expenditure.

I do, however, wish to comment on the Property Rates part of the Draft Budget. I am conversant with the applicable legislation and accompanying regulations.

Revenue from property rates increased by 9.3%, 5.6% and 3.5% respectively over the past three years (2019/20 – 2022/23). The budgeted increase for 2023/24 is 18.25% (R287.941 up to R340.506m). This follows the recent valuation of properties and the proposed reduction in rates. I do not wish to comment on the valuations per se, suffice to say that some properties were valued above market value and that some downward adjustments will probably have to be made following objections. This could have a small impact on the budgeted figure. I do not have insight into the total valuation role and the various property categories so my comments below are not confined to residential rates.

Overstrand Municipality is in the fortunate position that revenue from rates covers about 20% of total operating expenditure. This is higher than the national average of under 18%. Although comparisons with other municipalities are not that meaningful it is nevertheless interesting to note that in the case of more rural/agriculture municipalities such as Langeberg revenue from property rates covers less than 8% of operating expenditure. In the case of Drakenstein Municipality it is less than 13%.

I will go as far as saying that the proposed 18.3% increase in our property rates does not comply with applicable legislation and regulations, nor with the municipality's own Property Rates Policy. Property rates must be affordable and equitable. Compared with the current inflation rate (I know the CPI is not necessarily the inflation faced by the municipality) an increase of 18.3% cannot be justified. It is important to note that the new valuation role IS NOT SUPPOSED TO BE AN OPPORTUNITY FOR THE MUNICIPALITY TO BUDGET FOR A STEP INCREASE IN RATES. The

General Guidelines issued in terms of the LGMPRA (6 of 2004) in March 2020 clearly state under the heading "The Importance of curbing possible excessive rates that may result from the implementation of a new valuation role" (see page 6 and further) that a municipality should reasonably reduce the cent in the Rand rates IN A REVENUE NEUTRAL WAY. This means that the reduction in rates should yield the same rate revenue as before the new valuations, on top of which a municipality can then add its normal inflation linked increase. If one assumes inflation of say 7% and an increased property base due to economic growth of say 2% I would expect an increase in total property rates revenue of around 9%. The percentage increase in market related property values since 2016 differ from owner to owner and area to area and therefore the new rates will obviously impact differently on owners. Some owners might even pay less than before. Here in the Voëlklip area many property values have doubled which lead to rate increases of over 30%. In my own case I am now faced with an increase of 31%. The new market related valuations are not the problem. It is the rates that have not been reduced sufficiently.

The rise in electricity costs is not under the control of the municipality but where property owners are now also faced with an excessive increase in rates it will in many cases lead to further financial hardship. Personally I know of owners in our area that may be forced to sell their properties. The total municipal bill is becoming unaffordable.

I therefore propose that property rates be reduced further so that the total property rates revenue increases by no more than a reasonable inflation rate. Although the budget says that expenditure has been cut to the bone pencils have to be sharpened some more, or additional sources of income have to be found.

Yours sincerely
Karl Pretorius LLB, MCom
163 6th street
Voëlklip
Tel 082 7879 563

ANNEXURE N

SIME: LG MTEC
PT INTEGRATED PLANNING AND BUDGETING ASSESSMENT, PT PRESENTATION & OVERSTRAND RESPONSE

Western Cape Government

FOR YOU

Strategic Integrated Municipal Engagement 2023

Overberg District

Overstrand Municipality

2023 SIME ASSESSMENT KEY RECOMMENDATIONS

INTEGRATED PLANNING

INTEGRATED DEVELOPMENT PLANNING

- The Municipality should inform the Department of Local Government (DLG) and the District Municipality timeously, when planning an amendment to ensure that all legislative requirements, in terms of Regulations 3 of the MSA, is adhered to.

ENVIRONMENTAL AND PLANNING ANALYSIS

- The link between the SDF and the budget is difficult to determine in the absence of clear projects and programmes emanating from the SDF itself.
- Detailed findings and recommendations are highlighted under section 2.4 of the report.

ECONOMIC AND FINANCIAL SUSTAINABILITY

ECONOMIC SUSTAINABILITY

- The national electricity shortages, with persistent load shedding and electricity supply disruptions continues to impact society at large. Municipalities are also strained to implement contingent measures to ensure the continued provision of services, with minimal possible interruptions and side effects. This has impacted not only electricity services, but also water and waste-water operations. It has to be acknowledged that it is done within a context of decreased electricity revenue, but at the same time with increasing expenditure requirements.
- The backlogs in and ageing services infrastructure continues to exert pressure on strained municipal resources. There is a growing demand for housing and basic services, together with a fast-growing population. Although the Municipality does not have sufficient resources to immediately address all of its pressing needs, with its limited resources, it has addressed several challenges and needs identified in the Integrated Development Plan (IDP).
- The Municipality has identified ageing services infrastructure as well as capacity to accommodate future growth and development as key challenges. It is critical that infrastructure maintenance is not neglected and that the Municipality find a sustainable balance between this and the provision of new infrastructure/infrastructure upgrades.
- Consideration could also be given to allocations which could potentially unlock development potential in the area.

FINANCIAL SUSTAINABILITY

- The Municipality's commitment to move towards an operating surplus over the MTREF period must be supported by clear direction from the municipality's funding and reserve policy.
- The budgeted collection rate of 99 per cent should be reviewed in light of the LTFP outcomes that the collection will reduce by 1.5 per cent and pressures on consumers ability to pay with tariff increases above inflation.
- The Indigent support above the national norms is a great strategy to support lower income consumers, but initiatives to maximise indigent registrations should be intensified.
- Declining profit margins on services that is insufficient for the capital outlay requirements, is a sustainability concern. Initiatives identifying efficiencies should be explored to manage pressures from increases in cost drivers.

- The low contribution to capital investment from own funding of 2.3 per cent over the MTREF is supported by the recommendations in the LTFP. Financial resilience and the overall financial heath position must be supported by the efficient utilisation of borrowing funds to maximise the return that contribute to growth and future surpluses.

STRATEGIC PROCUREMENT

- The Municipality should utilise a commodity-based strategy for standardisation of item expenditure, which will assist in determining the sourcing strategies and achieve economies of scale. This will further assist the Municipality to identify certain commodities for alternative procurement decisions such as District Transversal Contracts, framework agreements and bulk procurement.
- The Municipality is encouraged to conduct a cost analysis against the NT Transversal Contracts and SITA for the procuring of vehicles and computer equipment in order to identify the cost saving to ensure that the Municipality is complying with its cost containment policy.
- To ensure procurement planning is integrated, it is recommended that the SCM unit form part of the budget process, in order to provide inputs to the overall procurement plan.

HISTORICAL TRENDS

- It is apparent that the Municipality is taking steps to reduce the impairment of Property, Plant and Equipment, Investment Property and Intangible Assets.
- The Municipality is in good standing with its constructive cash management strategy.
- The Municipality's short-term investments of R646 million exceeds the R245 million in lieu of total provisions and employee benefit obligation, indicating that the Municipality's provisions are cash backed.

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Annexure A MUNICIPAL BENCHMARKING GRAPHS 1

LIST OF ACRONYMS

AQMP	Air Quality Management Plan
BESP	Built Environment Support Programme
CAPEX	Capital Expenditure
CBD	Central Business District
CBA	Critical Biodiversity Areas
CMP	Coastal Management Programme
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
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 Infrastructure
DM	District Municipality
DLG	Department of Local Government
DWA	Department of Water Affairs
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlements 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
LTFP	Long-Term Financial Plan
LUPA	Land Use Planning Act

MBRR	Municipal Budget and Reporting Regulations
MDG	Millennium Development Goal
MFMA	Municipal Finance Management Act
MER	Municipal Energy Resilience
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant
MIP	Municipal Infrastructure Plan
MISA	Municipal Infrastructure Support Agent
MMP	Maintenance Management Plan
MTREF	Medium Term Revenue and Expenditure Framework
MVA	Megavolt Amperes (1 Million volt amperes)
MWh	Megawatt hour (1 Million watt hours)
NRW	Non-revenue Water
NDHS	National Department of Human Settlements
NT	National Treasury
O&M	Operations and Maintenance
OPEX	Operating Expenditure
PMS	Performance Management Systems
RMP	Road Management Plan
SCM	Supply Chain Management
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

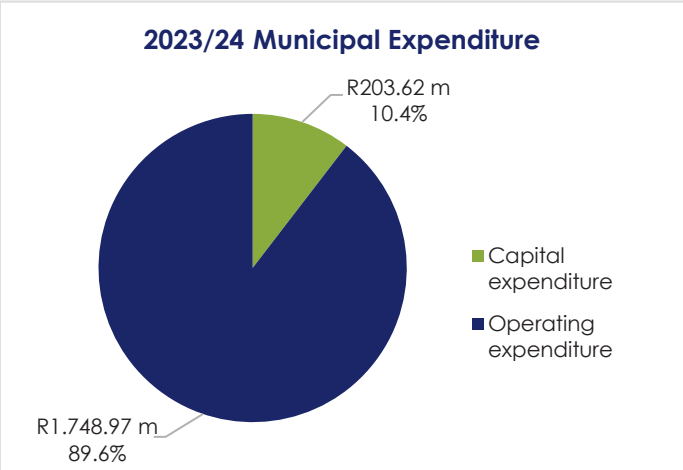
The 2023 SIME assessment encapsulates comments by the Western Cape Government (WCG) on the draft 2023/24 MTREF Budget, 2023/24 Integrated Development Plan (IDP), Spatial Development Framework (SDF) and other associated documents.

The assessment covers the following key areas; conformance with the Municipal Finance Management Act 56 of 2003 (MFMA), Municipal Systems Act 32 of 2000 (MSA) & Municipal Budget and Reporting Regulations (MBRR); an integrated, spatial and environmental Planning analysis of the IDP and SDF and the responsiveness, credibility and sustainability of the tabled budget.

The WCG plans to meet the executives of your Municipality in May 2023, 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 presented in the draft budget, IDP, LED, SDF and as well as other strategic matters for discussion between the two spheres of government. All the information related to the assessment and analysis of the draft annual budget, IDP and SDF are found in the report below.

The budget snapshot below provides a high-level overview of key socio-economic and financial indicators of the **Overstrand Municipality** in relation to the regional economy.

BUDGET SNAPSHOT

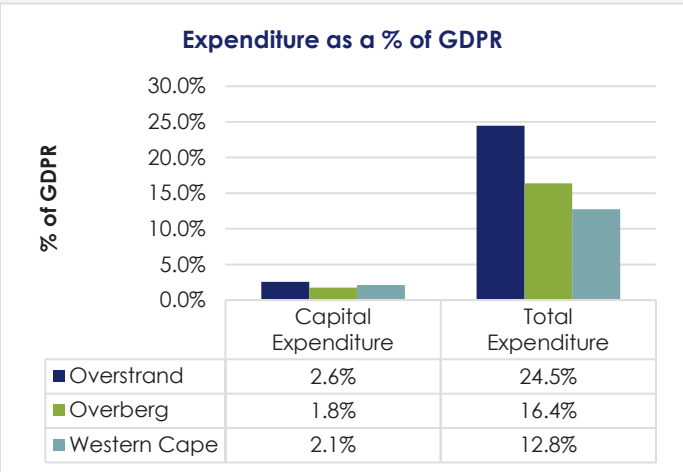


GDPR Current Prices 2021e	GDPR Growth 2023f
R7.983 billion	0.1%

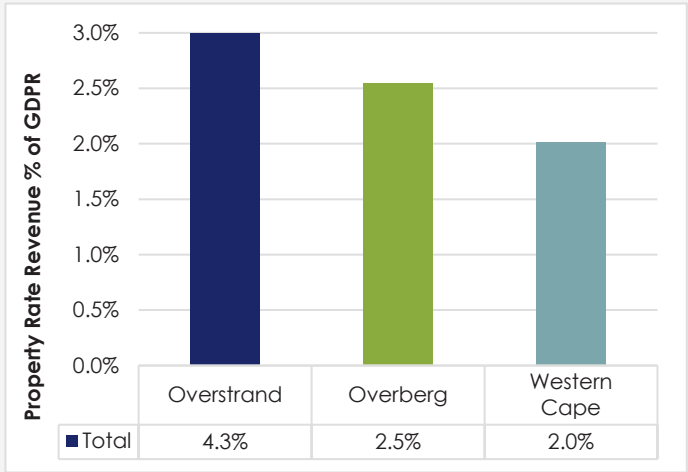
Inflation	2022	2023	2024	2025
	6.9%	5.3%	4.9%	4.7%

Population 2023f	Population Growth 2023f
113.495	2.8%

Disclaimer: Population forecast subject to change upon release of Census 2022.



	Capital Expenditure	Total Expenditure
Overstrand	2.6%	24.5%
Overberg	1.8%	16.4%
Western Cape	2.1%	12.8%



	Overstrand	Overberg	Western Cape
Total	4.3%	2.5%	2.0%

Source: Municipal expenditure and revenue estimates - Draft 2023/24 A1 schedule; Population - Stats SA MYPE base year 2022 (Feb. 2023); GDPR - Quantec, 2022.

SECTION 2: INTEGRATED PLANNING

2.1 INTEGRATED DEVELOPMENT 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 (MSA Regulations).

The 2022/23 review of Overstrand Municipality's IDP took into consideration any changed circumstances and an assessment of the performance measurements.

Based on the first review of the 2022 - 2027 IDP, the Municipality intends to adopt an amended IDP in May 2023.

2.2 INTEGRATED PLANNING ANALYSIS

2.2.1 IDP Overview

An assessment of the tabled IDP indicates that the Municipality's vision, mission and strategic goals have not changed from the 2022 – 2027 IDP. The strategic direction and developmental challenges, demonstrate the unique and long-term nature of the developmental trajectory characterizing the Municipality.

The situational analysis in the tabled IDP is informed by data sources such as MERO 2022, SEP-LG 2022, Census 2011, and 2016 Community Survey. These data sources reflect the demographic profile (including population trends, households and age cohorts); socio-economic status (education, health, and poverty); safety and security (murder, sexual offences, drug-related crime, driving under the influence, and residential burglaries); access to basic services; and information characterizing the most recent existing level of development of the municipal area.

The tabled IDP presents a detailed SWOT analysis of the Municipality, which reveal those things that might keep the Municipality from realizing its vision and mission (weaknesses and threats) as well as the positives (strengths and opportunities) that can help to ensure stability over the long term. The SWOT analysis reveal, that the Municipality finds itself in the fortunate position where the positives outweigh the negatives, with ample scope to explore new opportunities.

The IDP also reflects on the Municipality's strategic direction through its vision, five strategic goals that ultimately translate into initiatives, programmes and projects, which responds comprehensively to the needs and challenges identified in the situational analysis.

The reviewed IDP reflects an updated strategic risk register with electricity outages and the effects of climate change rated as some of the highly ranked risks out of the thirteen risks listed. An analysis of the Municipality's approach to risk management shows that the thirteen strategic risks demonstrate alignment with the tabled IDP through linkages made to the Municipality's strategic objectives and key performance areas.

In terms of climate change, the Municipality provides extensive information on how climate change considerations are included in master plans and also includes its overarching response to climate change.

2.2.2 IDP process including community consultation

In terms of Sections 28 and 29 of the MSA, a municipality must follow a prescribed process when reviewing and/or amending an IDP. The process to be followed must allow for the local community to be consulted on its development needs and priorities for the community to participate in the drafting of the IDP and for organs of state and other role players to be identified and consulted on the drafting of the IDP. Furthermore, key activities and deadlines for the process must be set out in a Time Schedule tabled in terms of Section 21 of the MFMA.

The tabled IDP reflects that the Municipality uses ward committees and the Overstrand Municipal Advisory Forum (OMAF) to conduct formalised public participation with its communities. The OMAF consists of all ward committee members, has a municipal-wide focus and is chaired by the Executive Mayor and the Deputy Executive Mayor. Municipal-wide interest groups also enjoy representation on this body, e.g., agricultural unions, tourism etc. and all councillors form part of the forum. Ward Committees are furthermore involved in a consultation process regarding the draft IIDP and municipal budget. The Municipality also developed a ward committee consultation register to manage and respond to recommendations from respective ward committees; monitor and ensure that important/statutory notifications serve before ward committees; and to resolve possible long outstanding infrastructure maintenance issues raised by ward committees. The Municipality also implemented the Collaborator Citizen App in 2022 which ensures that communities are informed of any local news, trends or announcements relating to the Municipality.

The Municipality tabled a Process Plan and IDP/Budget Time schedule in August 2022, which reflects that ward committees and public meetings were held during September and October 2022 to identify new community priorities. Furthermore, the IDP reflects planned community engagements on the draft IDP and preliminary Budget proposals to be held in April 2023, which builds on the previous round of public engagements held in September and October 2022. In addition to the ward committee and public participation meetings, the Municipality also plans on convening an OMAF meeting in April to present the draft IDP and Budget for comment.

The revisions reflected in the reviewed IDP has not shifted the strategic vision and programme of action as reflected in the 2022 - 2027 IDP and it remains in force and responsive to the developmental priorities of the elected Council.

2.2.3 IDP notable changes

The tabled IDP contains a few notable changes compared to the 2022 - 2027 IDP, some of which include the revision of the Performance Management Framework in August 2022. The IDP also reflects that an amendment was conducted during the 2022/23 financial year on the chapter 13 of the IDP. This amendment affected certain key performance areas, key performance indicators and targets.

The tabled IDP reflects extensively on the energy crisis and the effects of electricity outages on the organisation, service delivery, the community and the local economy. The Municipality highlights the challenges experienced due to load shedding as well as the planned strategic interventions and mitigating measures to be implemented by the Municipality to assist in addressing these challenges and also reflects the Emergency Municipal Loadshedding relief grant in the 2022/23 budget. In pursuit of this strategy, the Municipality held an investment conference in June 2022, whereby a total of twelve pieces of land were identified and put on tender to stimulate the economy and job creation. A Jobs Summit was also held in September 2022, which focussed on the need to collaborate in the creation of a conducive environment for jobs to grow.

The tabled IDP reflects a table with the updated Joint District and Metropolitan Approach (JDMA) project status as of October 2022 with new projects for the 2022/23 financial year. An updated overview of the sectoral and operational plans is also reflected, which also provides the status of all master plans. The tables

reflecting the government allocations for the 2022/23 to 2023/24 financial year have also been replaced with figures reflecting the 2023/24 to 2025/26 financial year allocations.

2.2.4 IDP alignment

The Municipality adequately responded to most of the identified areas for further improvement outlined in the 2022 - 2027 IDP assessment report.

2.3 KEY FINDINGS AND RECOMMENDATIONS

2.3.1 Key findings

Based on the above assessment, below is a summary of key findings:

The tabled IDP reflects that the Municipality conducted an amendment during 2022, which affected changes to chapter 13 of the IDP.

2.3.2 Recommendations

It is recommended that the Municipality should:

Inform DLG and the District Municipality timeously, when planning an amendment to ensure that all legislative requirements, in terms of Regulations 3 of the MSA, is adhered to.

2.4 ENVIRONMENTAL AND PLANNING ANALYSIS

2.4.1 Compliance, Performance, Implementation And Changing Circumstances

SPATIAL PLANNING

The Municipality is reminded that an annual review of performance in terms of how well the MSDF is being implemented is required in terms of section 34(a)(1) and 41(1)(c) of the MSA. In this context the word "review" does not mean an update, but rather a "check" to see if through the budget, the IDP and other mechanisms such as development application approvals, the SDF is being implemented. It also means a "check" to see if there are any changing circumstances within the municipal space which require changes to be made to the content of the SDF. It is acknowledged that in the draft IDP review for 2023, there is a section on progress with the implementation of the SDF. This section, while a good start, is very limited as it only speaks to development applications, the number of them and their types. There are many other mechanisms which can be used to assess how well the SDF is being implemented. One such mechanism is to assess capital expenditure in terms of the budget and whether or not this spending is happening in line with the SDF. The Directorate Spatial Planning within The Department of Environmental Affairs and Development Planning (DEA&DP) has prepared a Draft Practice Note on the topic of annual performance reviews of SDF's in terms of their implementation, which should assist the municipality going forward. (NB. It is noted that in the Spatial Planning (DEA&DP) compliance checklist input we failed to acknowledge that an attempt had been made to record progress with the implementation of the SDF. Apologies for this)

There is a chapter on the SDF in the Draft IDP review 2023/24. The link between the SDF and the budget is difficult to determine in the absence of clear projects and programmes emanating from the SDF itself. However, the capital budget in the IDP does reference the local area in which the funding will be spent. The emphasis in terms of spending is on Greater Hermanus, Kleinmond and Gansbaai, which is in line with the SDF.

The current Capital Expenditure Framework Chapter in the SDF falls short of the requirements of a CEF. This shortcoming is being addressed however through the appointment of consultants via the DBSA to prepare a CEF for Overstrand.

BIODIVERSITY MANAGEMENT

Biodiversity Spatial Plan

Please take note of the enabling of certain prescripts in the Western Cape Biodiversity Act, Act 6 of 2021, which includes legislative requirements pertinent to municipalities in terms of a Biodiversity Spatial Plan adopted by the provincial Minister. Sections 36, 37 (1), 37(2)(c), 37(2)(f); and of particular importance, 37(3) of the Western Cape Biodiversity Act should be noted by all municipalities within the Western Cape.

In addition to the above, the current Biodiversity Spatial Plan is being revised and an updated version is likely to be adopted in terms of section 36 of the Western Cape Biodiversity Act before the end of the 2023/24 municipal year.

Alien invasive plant clearing

Municipalities are reminded that the Ecological Infrastructure Investment Framework was developed for the Western Cape and speaks directly to the clearing of alien invasive plants for water gains, fire and flood risk reduction, and improved food security. Recent inclusions of ecological infrastructure in policies that pertain to municipal infrastructure should be noted. In many areas of the province, alien plants utilise considerably more water than their indigenous counterparts, and the eradication of these plants would more often than not result in downstream water gains. Additionally, alien plants are known to increase the risk and intensity of wildfires and flooding, which impact on municipal infrastructure as well as require disaster risk response. It is important to keep these relationships in mind when prioritising interventions that aim to augment a municipality's water supply.

CLIMATE CHANGE

The Climate Change Directorate within DEA&DP led the revision of the Western Cape Climate Change Response Strategy. The 2022 Strategy lists four guiding objectives for climate change response, namely: 1) Responding to the climate emergency, 2) Transitioning in an equitable and inclusive manner to net zero emissions by 2050, 3) Reducing climate risks and increasing resilience, and 4) Enabling a Just Transition through public sector, private sector and civil society collaboration. Each of the guiding objectives are supported by a preliminary list of key responses, which are detailed in an Implementation Plan. The Implementation Plan adds detail to the response actions outlined in the strategy and identifies the role players required to drive the actions. It also specifies timeframes for the actions and a framework within which the actions can be evaluated to measure progress and overall impact.

A new resource was released last year to assist municipalities with the most up to date climate science and projections. The document titled "SmartAgri: Updated Climate Change Trends and Projections for the Western Cape" (2022) was completed for the Western Cape Department of Agriculture by the Climate Systems Analysis Group at the University of Cape Town.

AIR QUALITY

It is unclear whether an Air Quality Management budget is allocated within the tabulated draft budget. A budget allocation to implement/ review and adopt the Air Quality Management Plan is to be secured to:

- develop (or update) the Air Quality By-law, inclusive of noise control,
- conduct awareness raising and capacity building,
- 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), and
- implement air quality management intervention strategies in its jurisdiction.

STRATEGIC RISK/ISSUE	PROPOSED ACTION
Overstrand does not have an Air Quality Management By-law.	Consider adopting an air quality By-Law to assist with air quality management compliance and enforcement.
Noise complaints handling in respect of the Western Cape Noise Control Regulations P.N. 200/2013, for an activity in terms of nuisance or disturbance matters.	Must designate/appoint a Noise Control Officer, in terms of Section 9 of the Western Cape Noise Control Regulations P.N. 200/2013.

COASTAL MANAGEMENT

Coastal Risk

- A Coastal Risk Management Policy is being drafted by DEA&DP in conjunction with accompanying regulations for the implementation of the Coastal Management Lines previously delineated by DEA&DP. Municipalities will be alerted/informed to the progress of the said policy and regulations as they will be engaged during the development of both the Policy and the Regulations.
- The Municipality should consider identifying/emphasising the coastal risk areas vulnerable to possible sea-level rise within their municipal area that may require proactive planning and support. From a climate resilience response context, also consider CML circular 004-2021 and the Coastal Erosion Guidelines of November 2020 https://www.westerncape.gov.za/eadp/files/atoms/files/WC_Guidline%20Informing%20Coastal%20Erosion%20Decision-Making.pdf
- The 2nd generation Western Cape Provincial Coastal Management Programme "WC PCMP" 2022 - 2027 was adopted by Minister: Local Government, Environmental Affairs and Development Planning on 27 March 2023. The Municipality should please consider the content/stated objectives of the 2nd generation WC PCMP in future relevant environmental/planning documents or updates.
- The Municipality should consider the use of a CMP implementation plan to assist the tracking of progress in meeting prioritised CMP objectives/goals.

Coastal Access Land Designation

- An agreement between the Overberg District Municipality and the Overstrand Municipality must still be concluded to assign the designation of coastal access land function to the Overstrand Municipality.
- It is noted that on 23 May 2022, the Provincial Coastal Access Bylaws were sent to the Overstrand Municipality. DEA&DP understands that the adoption of this bylaw may be dependent on establishing an agreement between the District and Local Municipality.

Public Launch Sites

- DEA&DP understands that currently the draft Operational Management Plans for use at the listed Public Launch Sites (PLS) are still in the process of being developed. The Municipality is therefore encouraged to as soon as possible, send the final draft PLS OPs to DEAD&DP for review and approval by the MEC.

Coastal Water Quality

- The Municipality should consider promoting additional mitigation measures to avoid increasing pump station failures caused because of load shedding, and that possibly causes polluted water to enter into coastal water, e.g., sensitive estuarine environments.

WASTE MANAGEMENT

Waste Management Licensing

The Overstrand Municipality has a well-developed waste management system in place. The Gansbaai Waste Disposal Facility (WDF) is fully compliant and well managed. The facility has airspace available until 2037, but also makes use of the Karwyderskraal WDF. The Municipality implemented their organic waste diversion plan since 2020.

Waste Minimisation & Policy

The Overstrand Municipality has a new By-law on waste management dated 2021. This is commended.

Waste minimisation in this area is also applauded, especially since their MRF was not running for a while. They now have a full waste minimisation system in place consisting of drop offs, a MRF and a separation at source programme operational throughout the Municipality, except informal areas. Informal areas are covered under existing swop shops and buyback centres, but still needs greater waste management interventions.

This municipality does exceptionally well with awareness.

Waste Information Management: *(Period January to December 2022)*

Site D05559-01, Overstrand Municipality Garden Waste Chipping Gansbaai D15054-01, Overstrand Municipality Recovery and Recycling Gansbaai D15043-01 and Overstrand Municipality Hermanus MRF D16727-01.
The Municipality submitted a total of 48/48 waste management reports from January to December 2022, i.e., Gansbaai Landfill Site - 12/12, Overstrand Municipality Garden Waste Chipping Gansbaai - 12/12, Overstrand Municipality Recovery and Recycling Gansbaai - 12/12, Overstrand Municipality Hermanus MRF - 12/12. 43 967 tonnes of waste were disposed to landfills and 42 695 tonnes of waste was diverted fromlandfills. Thus, achieving a diversion rate of 49.3% for the period. The Municipality diverts Garden Waste.

Waste Management Planning

The Municipality has a designated Waste Management Officer. The Municipality's 5th generation Integrated Waste Management Plan (IWMP) was endorsed by the Department in 2020. The IWMP is included in the IDP and the implementation thereof is reported on annually.

2.4.2 Key Findings, Recommendations

SPATIAL PLANNING

There is a chapter on the SDF in the Draft IDP review 2023 / 2024. The link between the SDF and the budget is difficult to determine in the absence of clear projects and programmes emanating from the SDF itself. However, the capital budget in the IDP does reference the local area in which the funding will be spent. The emphasis in terms of spending is on Greater Hermanus, Kleinmond and Gansbaai, which is in line with the SDF.

The current Capital Expenditure Framework (CEF) Chapter in the SDF falls short of the requirements of a CEF. This shortcoming is being addressed however through the appointment of consultants via the Development Bank of South Africa (DBSA) to prepare a CEF for Overstrand.

BIODIVERSITY

The Overstrand Municipality drafted an Alien Monitoring, Control and Eradication Plan, which was submitted to Department of Forestry, Fisheries and the Environment (DFFE) and is awaiting verification. The Municipality also drafted a Protected Area Management Plan for Fernkloof Nature Reserve (awaiting review from CapeNature). Reserve plans, rehabilitation and land management projects are captured in the IDP for identified areas of priority. Implementation of these projects are at different stages of execution. It is not clear in the proposed budget allocations for 2023/24 and the IDP which projects are funded, or the budget allocated towards the Alien Monitoring, Control and Eradication Plan and reserve management plans. It is recommended to clarify which elements are funded and under which category these budgets lines are allocated to be able to verify level of performance.

The Overstrand Municipality makes use of Environmental Management Overlay Zones (EMOZs), which are developed from the Biodiversity Spatial Plan (BSP) categories. The SDF captures the integration of the EMOZs with the development planning for each urban area in appropriate detail.

CLIMATE CHANGE

Climate change is noted by the IDP focusing predominantly on future climate implications on water security. It is indicated that climate change and more regular droughts will possibly decrease groundwater levels and water scarcity in future for the Municipality.

The IDP provides high level considerations with regards to how different sectors will be more vulnerable to climate change in the future and what this means for the municipality. The IDP further highlights activities that are required to response to climate change impacts across different objectives. Measures addressing climate change challenges in the form of implementing adaptation response to improve water security, environmental and disaster management is included in the IDP. Much of the IDP's climate change focus is on adaptation measures with relatively noting on mitigation responses through investment in renewable energy.

The municipality has highlighted climate change a key environmental risk but has provided very little additional information on how this is being addressed in municipal budget plan. From the review of the IDP and Disaster Management Plan, numerous climate change mitigation and adaptation activities have been identified but there is no clear financing path reflected in the 2023/24 Budget.

WASTE MANAGEMENT

Waste Minimisation & Policy

It is recommended that the Municipality improve awareness in informal areas to ensure waste can be better managed in these areas, either using the swop shops or buyback centres. This accompanied with a deeper look into waste management service delivery in these informal areas, will greatly improve waste management.

Waste Information Management

Reporting on the Integrated Pollutant and Waste Information System (IPWIS) must be updated, and continuous and regular waste reporting must be submitted to the IPWIS. Waste diversion initiatives must be reported to the IPWIS. Municipalities are reminded to report on organic waste to the IPWIS. Through IPWIS report submissions the Municipality achieved a compliancy score of 100 per cent within this period, thus the Municipality is compliant with respect to the National Waste Information regulations.

SECTION 3: ECONOMIC AND FINANCIAL SUSTAINABILITY

3.1 INTRODUCTION

This section assesses whether the budget is aligned to the IDP of the Municipality, specifically to the Municipality's strategic objectives. The extent to which national and provincial priorities and plans were considered is also analysed as well as progress towards reaching key national goals.

3.2 SUSTAINABLE ECONOMIC DEVELOPMENT

Table 1 Strategic Objectives for the 2023/24 Medium Term Revenue & Expenditure Framework

Strategic Objective	2023/24 Medium Term Revenue & Expenditure Framework OPEX				2023/24 Medium Term Revenue & Expenditure Framework CAPEX			
R thousand	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26	Average Annual Growth	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26	Average Annual Growth
SO1 The provision of democratic, accountable and ethical governance	334 374	338 409	353 934	2.9%	4 075	-	-	-100.0%
SO2 The provision and maintenance of municipal services	905 753	989 833	1 053 655	7.9%	138 796	88 537	82 000	-23.1%
SO3 The encouragement of structured community participation in the matters of the municipality	-	-	-		5 000	-	-	-100.0%
SO4 The creation and maintenance of a safe and healthy environment	220 135	235 289	247 287	6.0%	8 464	11 698	16 241	38.5%
SO5 The promotion of tourism, economic and social development	288 708	292 261	276 624	-2.1%	47 280	30 090	66 201	18.3%
Total Expenditure	**1 748 972**	**1 855 792**	**1 931 500**	**5.1%**	**203 615**	**130 325**	**164 442**	**-10.1%**

Source: Overstrand Municipality, A-Schedules

Comments:

- The strategic objectives (SOs) noted in budget tables SA5 and SA6 for the 2023/24 MTREF are aligned to the strategic goals in the IDP and reflects financial commitments for all five SOs. The IDP also shows how the SOs are aligned to national, provincial and district priorities, including the National Development Plan, the Medium-Term Strategic Expenditure Framework (2019 - 2024), the Western Cape Strategic Plan (2019 - 2024) as well as the District's strategic objectives.
- It is clear from the budgetary allocation to the SOs that the bulk of the 2023/24 MTREF allocation is focused toward SO2 'The Provision and Maintenance of Municipal Services' which includes the development and maintenance of municipal infrastructure, streets and stormwater maintenance and the replacement of deteriorating fleet items; this comprises of an operating budget allocation of R905.753 million (51.8 per cent) and a capital allocation of R138.796 million (68.2 per cent) in 2023/24.
- Expenditure growth for SO2, which includes the Municipality's core service delivery areas, is 9.3 per cent in 2023/24, compared to overall operating spend growth of 8.6 per cent, while for capital spending, overall spend in 2023/24 declines by 1.3 per cent, compared with SO2 growth of 8.9 per cent.
- It is evident that the Municipality's 2023/24 budget has prioritised spending towards delivering its key service delivery mandate areas, especially for the capital budget, of which SO2 comprises almost 70 per cent. Given forecasted inflation of 5.3 per cent, real operating and capital expenditure growth for SO2 is predicted for 2023/24.

3.3 REVENUE AND EXPENDITURE ANALYSIS AND RISKS

3.3.1 Budget Overview

Table 2 Budget overview for the 2023/24 MTREF Budget

Overstrand	CURRENT YEAR			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK					
Description	2022/23	2022/23	2022/23	2023/24	2023/24	2024/25	2024/25	2025/26	2025/26
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
Total Operating Revenue (excluding capital transfers and contributions)	1 498 153	1 511 017	**1 511 017**	**1 691 906**	**1 691 906**	**1 829 319**	**1 829 319**	**1 953 508**	**1 953 508**
Total Operating Expenditure	1 594 971	1 610 448	**1 614 229**	**1 748 972**	**1 757 283**	**1 855 792**	**1 866 166**	**1 931 500**	**1 943 614**
Surplus/(Deficit)	**(96 819)**	**(99 431)**	**(103 212)**	**(57 066)**	**(65 377)**	**(26 473)**	**(36 847)**	**22 008**	**9 893**
Non Cash Items									
Depreciation & asset impairment	146 596	146 596	146 596	**149 154**	149 154	**151 672**	151 672	**154 226**	154 226
A4: Total Operating Budget Restated Result	**49 777**	**47 164**	**43 384**	**92 089**	**83 777**	**125 199**	**114 826**	**176 234**	**164 119**
A5: Total Capital Expenditure	**236 020**	**206 216**	**167 259**	**203 615**	**161 725**	**130 325**	**100 235**	**164 442**	**101 222**
Funded by:									
Transfers recognised - capital	123 702	137 994	99 037	**95 557**	53 667	**70 325**	40 235	**104 442**	41 222
Borrowing	80 175	38 411	**38 411**	**95 214**	**95 214**	**60 000**	**60 000**	**60 000**	**60 000**
Internally generated funds	32 143	29 811	**29 811**	**12 845**	**12 845**	**–**	**–**	**–**	**–**
A7 - Cash/cash equivalents at the year end:	**(26 185)**	**511 037**	**526 303**	**381 725**	**455 733**	**523 164**	**451 954**	**377 162**	**386 234**
A8 - Surplus / (shortfall) after application of cash and investments	**(61 001)**	**488 690**	**481 307**	**438 500**	**428 883**	**566 453**	**524 457**	**429 534**	**529 305**
BUDGET FUNDING POSITION	**FUNDED**			**FUNDED**		**FUNDED**		**FUNDED**	

Source: A1 schedules, NT funding tool, TABB data strings

- The Municipality tabled operating deficits budgets for the 2023/24 financial year which is declining over the MTREF to a surplus budget in the second outer year. The Municipality is commended for its commitment to move towards an operating surplus by 2025/26 which is realising earlier than forecasted in the Long-Term Financial Plan (LTFP).

- The strategy to reduce the operating deficit over the 2023/24 MTREF towards an operating surplus should be followed by policy guidance to ensure the Municipality achieves the plans set out. The funding and reserve policy should be reviewed with guidance on benchmarking and norms to support the strategic decision.

- The Municipality budget is reflected as funded with no risks to its going concern and sustainability over the 2023/24 MTREF. The Municipality is complying with section 18 of the MFMA reflecting positive cash flow projections over the 2023/24 MTREF which is sufficient for its cash commitments.

- The Municipality should continue to review and implement strategies that will sustain the financial health position and quality of services delivered to the community.

- Both the A8 and A7 treasury calculations reported a positive cash and cash equivalents balance. The analysis of the A6 (Budgeted Financial Position) projected that the Municipality has reported a positive working capital demonstrating that it has sufficient funds to meet its short- term liabilities and cover fixed operating expenditure over the MTREF period.

- The A6 Budgeted Financial Position reported current ratio results of 1.87:1 in 2023/24, 1.66:1 in 2024/25 and 1.68:1 in 2024/25 indicating that the Municipality can meet its short-term obligations. Furthermore, the liquidity ratio results when using the data strings budgeted year figures are reported as 1.35:1, 1.26:1 and 1.16:1 for the budgeted years 2023/24, 2024/25 and 2025/26 respectively. This indicates that the Municipality can settle its short-term debt immediately without collecting additional revenue.

- The A7 data string cash flow statement of the Municipality reported positive cash and cash equivalents balances of R381.73 million in 2023/24, R523.16 million in 2024/25 and R377.16 million in 2025/26. The treasury funding tool A7 cash flow statement reports a positive closing cash and cash equivalents balance of R455.73 million in 2023/24, in R451.95 million in 2024/25 and R386.23 million in 2025/26.

- After taking into consideration the application of cash and investments. the A8 Cash Backed reserves/ accumulated surplus reconciliation, the Municipality reported a surplus outcome indicating there are no threats to its liquidity position.

- A positive cash position is indicative that the budget is funded to ensure sustainable service delivery and displays no financial challenges nor liquidity risks over the 2023/24 MTREF period.

3.4 TRADING SERVICES

- Estimated revenue to be generated from trading services (service charges) is the largest contributor to the total operating revenue budget. Revenue from trading services amounts to R931.06 million or 55 per cent of the total operating revenue budget for the 2023/24 financial year. The budgeted revenue should be considered against the costs associated with the provision and distribution of the services as well as distribution losses. Furthermore, adequate provision for sustainable capital investment is required to respond to the needs identified in the IDP as well as to provide sustainable service delivery.

- Achieving a balance between affordability and sustainability requires sound financial management which Overstrand Municipality has managed to achieve over the past financial years.

- Whilst the Municipality's debt collection and credit control strategies have yielded good results over the past audited financial years and current year, the budgeted collection rate of 99 per cent over the MTREF period may not be achievable. Tariff increases above inflation may add pressure on consumers' ability to pay for services, therefore monitoring of the collection rate is required. Furthermore, the actual billing against the budgeted revenue from service charges and the consumption patterns of consumers should be carefully monitored.

- Consideration should further be given to the outcomes of the Long-Term Financial Plan's (LTFP) forecast of a 1.5 per cent decline in the collection rate.

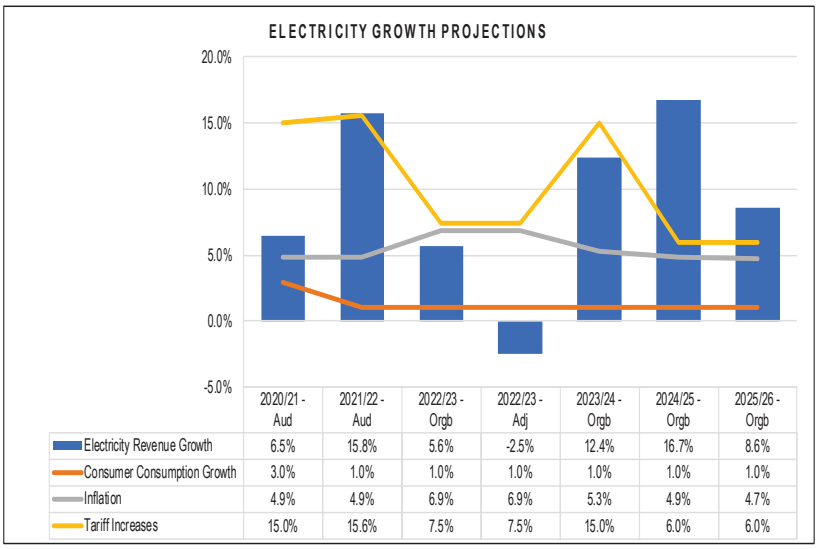
- The Municipality is commended for completing the NT tariff tool which estimates surpluses on all the trading services. The tariff tool includes capital grants which overstates the estimated surplus amounts on all services. Free Basic Services are not accurately projected in the A1 schedules and mSCOA data strings submitted by the Municipality. The Municipality should correct these in the final budget.

- The Municipality's strategy to support lower income consumers is noted in the indigent policy indicating an indigent subsidy applicable to consumers earning less than four times the government old age pension which is higher than the national norm of twice the old age pension subsidy. Furthermore, the services subsidy for water of 10 kl is more than the 6kl national norm. The number of indigents in the municipal area is significantly lower than the numbers used in the Local Government Equitable Share formula calculation by National Treasury. Measures, such as indigent registration drives, should be implemented to ensure all indigents are registered to receive the subsidy. The Municipality is however cautioned to carefully manage their indigent strategy and programme to ensure that it does not adversely affect the Municipality's long-term financial stability and sustainability.

3.4.1 Energy Services

3.4.1.1 Energy Services Credibility and Sustainability

Diagram 1 Energy trading service trends



	2020/21 - Aud	2021/22 - Aud	2022/23 - Orgb	2022/23 - Adj	2023/24 - Orgb	2024/25 - Orgb	2025/26 - Orgb
Electricity Revenue Growth	6.5%	15.8%	5.6%	-2.5%	12.4%	16.7%	8.6%
Consumer Consumption Growth	3.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Inflation	4.9%	4.9%	6.9%	6.9%	5.3%	4.9%	4.7%
Tariff Increases	15.0%	15.6%	7.5%	7.5%	15.0%	6.0%	6.0%

Cost Recovery	Direct and Indirect	2023/24 R'000	Surplus/ Deficit
	Revenue	R720 209 311	R109 943 273
	Expenditure	R610 266 038	

Source: NT tariff setting tool

2023/24 Tariffs	Cost of Supply Study	Tariff Increase (Mun)	Tariff Increase (Nersa)
Cost of Supply study (completed in the last 3 years)	Yes	15.0%	15.1%

Source: Municipal Tariff list

Basic Service Delivery	Number of Households	Operational Cost of Electricity Services (R'000)		
		2023/24	2024/25	2025/26
Indigent (A10,SA1)	7000	R7 509 000	R7 960 000	R8 437 000
Indigent (LGES)	21 853	R32 359 998	R36 025 261	R40 332 708

Source: A2 & LGES tables

Source: Overstrand Municipality 2023/24 MTREF Draft Budget, A1-Schedule - mSCOA data strings

- The Municipality budgeted for an operating surplus from electricity services of R109.94 million after considering direct and indirect operating expenditure amounting to R610.27 million. The direct and indirect revenue includes internal recoveries as well as capital grants which is informed by the NT tariff tool resulting in an overstated surplus. The Municipality's budget document suggests a surplus of R34.29 million which is slightly less than the projected surplus for the current year of R34.73 million. The accuracy of the surplus should be reviewed in light of the projected increase of bulk purchases of 18.5 per cent versus the NERSA approved tariff increase of 15.1 per cent. The capital outlay requirements for the energy trading service is R124.03 million over the 2023/24 MTREF period, indicating that the surplus generated (according to the budget document) may be insufficient to contribute towards funding the required capital outlay.

- The budgeted service charges revenue from electricity is R593.65 million for the 2023/24 financial year indicating an increase of 12.4 per cent in revenue from R528.04 million in the 2022/23 adjusted budget and will increase by 16.7 in 2024/25 and by 8.6 per cent in 2025/26. The increase in revenue over the two outer years is not in line with the proposed tariff increase of 6 per cent in the outer years. Table SA9 of the A1 schedules suggests an increase in consumer consumption over the 2023/24 MTREF period. These projections should be reviewed in light of the impact of load shedding, consumers moving off the grid and consumer behavior patterns that may be influenced by affordability of this service.

- Furthermore, the average growth in expenditure of 11.4 per cent in comparison to the 12.5 per cent average growth in revenue is noted. The assumptions informing these projections should consider the higher Eskom bulk purchase tariffs, lower municipal tariffs charged and the revenue exceeding the proposed tariff over the 2023/24 MTREF period.

- The Municipality should revise its proposed tariff increase of 15 per cent to be in line with the 15.1 per cent NERSA guideline, unless the proposed tariff increase of 15 per cent is informed by the Municipality's cost of supply study (if this is the case then the Municipality must make the necessary application to NERSA for approval of the proposed tariff).

3.4.1.2 Electricity Tariff Analysis

- Providing the basis for the 15 per cent tariff increase, a Cost of Supply study for electricity services was completed. The Cost of Supply study was facilitated by the Overstrand Municipality being part of the Municipal Energy Resilience Project at the Provincial level. This is complemented by the updating of Municipal Electricity Master Plan. The tariff increase related to additional aspects:
  - The loss of income from unserved energy due to load shedding,
  - Uncertainty and constraints facing the Municipality due to worsening stages of power cuts,
  - Increasing costs related to the use of back-up power (generators). The Municipality installed diesel power generators at many of the critical water and sewerage treatment facilities and pump stations.
- The restructuring of the tariff structure is impacted by the objective to procure renewable energy from Independent Power Producers by 2026. A tariff structure review is required to enable the wheeling of energy or energy trading, underpinned by the appropriate improving and retrofitting of existing electrical infrastructure.
  - The Cost of Supply study assists the Municipality in this regard (through identifying where and at what capacity renewable energy could potentially be accommodated in the municipal electricity network).
  - From a policy and municipal priority perspective, the establishing of a renewable energy plant is proposed for Kleinmond.

3.4.1.3 Responsiveness to Energy Demand and Provision

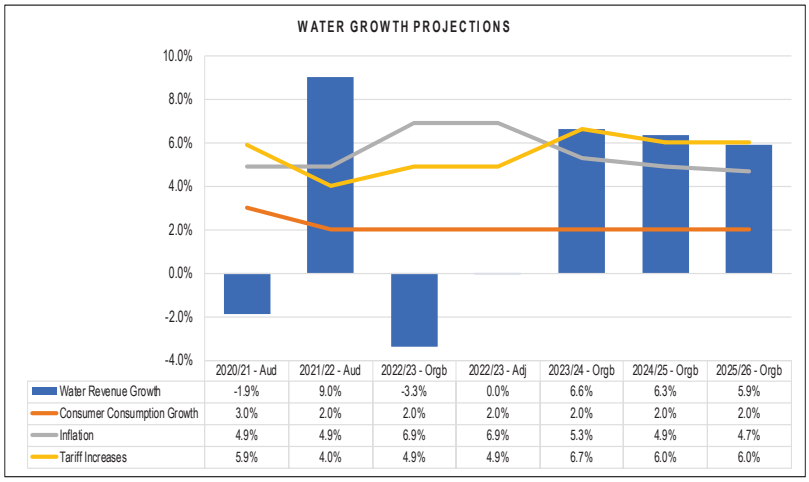
Municipal challenges	● Electricity outages listed as a top risk in the IDP, with a number of possible consequences/impacts. These include, but are not limited to the following: • Loss of potential revenue; • Sewerage spillages and pollution with health and safety implications; • Interruptions in water supply; and • Productivity impacts for office work. ● Illegal connections. ● Infrastructure vandalism and theft, impacting service delivery and the operating budget. ● Load shedding with impacts on communities, businesses as well as municipal infrastructure. ● Cost of bulk electricity. ● Infrastructure capacity not able to serve growing population needs; financial capacity to deliver may not meet immediate demand. ● Ageing electricity infrastructure. ● Community needs include electrification of emergency housing/informal structures, upgrading of electricity network, streetlights, need for alternative energy.

Electricity Expenditure Analysis	• The current electricity crisis brings with it a complex range of impacts, both on the municipal operations as well as on society at large. • While municipal impacts in terms of finance and tariff impacts will be addressed in other areas of this report, the broader impacts affect communities, businesses and business operations and with this also jobs and employment opportunities, impacting households incomes which in turn also again influences the ability of households' to pay for amongst others, municipal services. The safety and security of communities as well as vandalism and theft are further concerns. • The Municipality has increased its 2023/24 operating expenditure allocation to energy sources by 15.3% and for the capital expenditure by 6.8%, well above overall budget increases, indicating a focused spend on electricity, particularly in an electricity crisis to ensure the continuity of municipal service delivery. • With capacity and ageing infrastructure cited as concerns, the total capex of R56.528 million for energy sources (40.7% of trading services; 27.8% of total capex) includes R27.380 million for the electrification of low cost housing, a total of R18.417 million for a new 11KV substation (Franskraal – Kleinbaai); as well as allocations for the upgrade and replacement of networks, including for Hermanus (R5.200 million), Kleinmond (R2.016 million) and Hawston (R2.015 million). • Other projects in the outer MTREF years include the upgrade and replacement of networks for Hermanus (R11.500 million over outer MTREF years) as well as for the Gansbaai-Stanford area (R7.500 million over the outer MTREF years). • With one of the fastest growing populations in the Western Cape and a fast growing demand for services, together with its stated concern regarding ageing infrastructure, the Municipality has addressed both of these complex areas by the replacement of electrical infrastructure as well as upgrades and further extensions, particularly also as it relates to electrification of low cost housing.

3.4.2 Water Services

3.4.2.1 Water Services Credibility and Sustainability

Diagram 2 Water trading service trends



Cost Recovery	Direct and Indirect	2023/24 R'000	Surplus/ Deficit
	Revenue	R180 835 162	R19 737 092
	Expenditure	R161 098 070	

Source: NT tariff setting tool

2023/24 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	6.8%	7.3%
Households	Yes	6.7%	7.4%

Source: Municipal Tariff list

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Water Services		
		2023/24	2024/25	2025/26
Indigent (A10,SA1)	7000	R3 442 999	R3 628 000	R3 856 000
Indigent (LGES)	21 853	R47 410 798	R52 780 793	R59 091 656

Source: Municipal Tariff list

Source: Overstrand Municipality 2023/24 MTREF Draft Budget, A1-Schedule - mSCOA data strings

- The diagram above indicates that the Municipality's revenue from water services is projected to increase by a growth rate of 6.6 per cent in the 2023/24 financial year and 6.3 per cent and 5.9 per cent in the 2024/25 and 2025/26 financial years respectively. These increases are fairly in line with proposed tariff increases over the MTREF suggesting that there is no significant consumer consumption growth. The Municipality should monitor the projected consumer growth projections of 2 per cent over the MTREF period considering possible behavior changes influenced by affordability.

- The tariff policy should be updated in line with the new tariff structure and free basic water to indigent households as per the proposed 2023/24 tariff list and the updated indigent policy that provides for increased provision of free basic water to indigents.

- The Municipality's water losses were reported at 22.1 per cent in the audited 2021/22 Annual Financial Statements (AFS) due to unmetered connections, ageing water reticulation infrastructure, burst pipes and other leakages. Although this is a decline from the water losses of 26.4 per cent reported for the 2020/21 financial year, the profitability of this service is declining over the MTREF and all areas of revenue leakage should be addressed.

3.4.2.2 Water Tariff Analysis

- Determination of the tariff rate of increase is geared towards the setting of cost reflective tariffs. Taking this into account, the Municipality states that the increase for water services is determined at 6.7 per cent (factoring in the consumption value up to 18 kl as well).

- The Municipality outlines that the tariff increase of 6.7 per cent took into consideration the impact of load shedding on water facilities such as purification plants, costs for the use of back-up power with reference to generators; as well as the additional costs in respect of distribution network maintenance, upgrades and new infrastructure.

3.4.2.3 Responsiveness to Water Services Demand and Provision

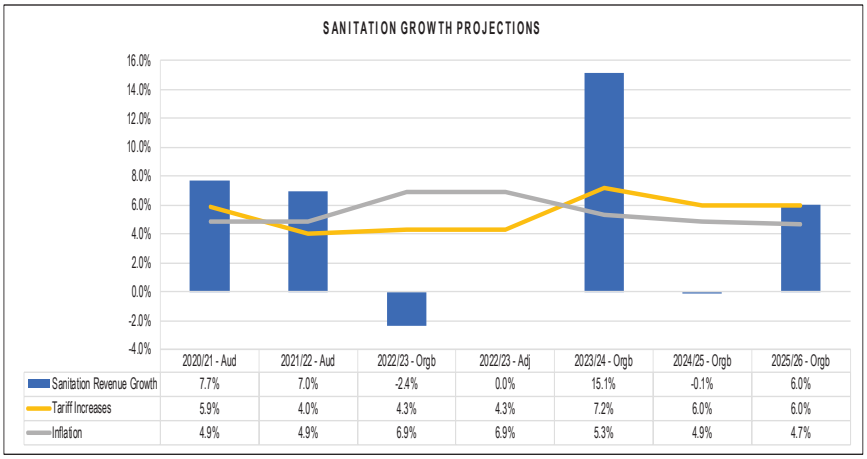
Municipal challenges	• Limited water resources (dams, boreholes, springs and river extraction) has been listed as a top risk in the IDP. • Impact of electricity outages also listed as a top risk in IDP, with a possible impact on water supply disruptions. • Vandalism and theft of infrastructure and equipment. • Infrastructure capacity not able to serve growing population needs; financial capacity to deliver may not meet immediate demand. • Ageing water infrastructure, with burst water pipes, loss of water resource and need for replacement of pipes. • Additional water source required for Hermanus in medium term (seawater desalination plant). • Community needs include upgrade of ageing water supply infrastructure, including water pipe replacements, bulk water supply.
Water Expenditure Analysis	• The maintenance of existing water provision infrastructure as well as water infrastructure investment needs to remain a priority to prepare sufficiently demand growth and for any potential water shortages in the future which could negatively impact consumers, businesses as well as municipal revenue. • The rapidly growing population (currently over 3% annual population growth) also necessitates that the Municipality ensures sufficient supply to service communities and businesses, including a relatively small (7.1% of total GDPR), but fast growing (1.0% average annual growth 2016 to 2020; 8.0% growth estimated for 2021) agriculture, forestry and fishing sector. • While PTs 2022 Socio Economic Profile estimates that over 99% of households have access to water services at a basic service level, the municipal figures in A10 have indicated both significantly higher household figures, also with higher proportion (6.9%) of households not having access to a minimum standard of the service. • The decline in the projected backlog is however slow, declining from 2 700 in 2023/24 to 2 500 in 2025/26, by 100 annually over the MTREF period.

	• With capacity concerns and ageing infrastructure cited as concerns, the 2023/24 total capex allocation of R25.603 million for water management (18.4% of trading services; 12.6% of total capex) includes R11.450 million for replacement of water pipes, R7.000 million for the upgrade (phase 2) of the Hermanus well fields, R3.000 million for the Pearly Beach water treatment works upgrade. • Other large projects in the outer MTREF years include the refurbishment of the Kleinmond-Buffels River water treatment works (R26.200 million over outer MTREF years) as well as for a new disinfectant system at the Preekstoel water treatment works (R8.500 million over the outer MTREF years). • Fencing at water installation is also allocated a total of R1.550 million over the 2023/24 MTREF. • The seawater desalination plant planning is underway but with the securing of funding to take place just beyond the 2023/24 MTREF period (4 to 5 years). • Through these capital allocations, the Municipality has allocated substantial amounts towards ageing infrastructure (replacement of water pipes) and in this way also addresses issues relating to water losses resultant from these. It further has also allocated toward securing additional water resources ahead of the bigger desalination project planned for the medium term. Other upgrades to water treatment works are also underway.

3.4.3 Wastewater Services

3.4.3.1 Wastewater Services Credibility and Sustainability

Diagram 3 Wastewater trading service trends



	2020/21 - Aud	2021/22 - Aud	2022/23 - Orgb	2022/23 - Adj	2023/24 - Orgb	2024/25 - Orgb	2025/26 - Orgb
Sanitation Revenue Growth	7.7%	7.0%	-2.4%	0.0%	15.1%	-0.1%	6.0%
Tariff Increases	5.9%	4.0%	4.3%	4.3%	7.2%	6.0%	6.0%
Inflation	4.9%	4.9%	6.9%	6.9%	5.3%	4.9%	4.7%

Cost Recovery	Direct and Indirect	2023/24 R'000	Surplus/ Deficit	
	Revenue	R146 711 845	R21 954 318	
	Expenditure	R124 757 527		

Source: NT tariff setting tool

2023/24 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	7.2%	7.4%
Households	Yes	7.2%	8.3%

Source: Municipal Tariff list

Basic Service Delivery	Number of Households	Operational Cost of Waste water Services		
		2023/24	2024/25	2025/26
Indigent (A10,SA1)	7000	R9 814 000	R10 403 000	R11 027 000
Indigent (LGES)	21 853	R31 967 375	R35 588 167	R39 843 353

Source: A2 & LGES tables

Source: Overstrand Municipality 2023/24 MTREF Draft Budget, A1-Schedule - mSCOA data strings

- The budgeted revenue from Service charges - wastewater is R104.72 million reflecting an increase of 15.1 per cent in the 2023/24 financial year. In the outer years this revenue source is estimated to decrease by 0.1 per cent in the 2024/25 financial year and increase with a substantial to 6 per cent in the 2025/26 financial year. These revenue trends are not in line with the proposed tariff increases. The assumptions informing revenue increases from the wastewater management service over the MTREF should be reviewed.

- For the 2023/24 financial year, Overstrand Municipality has projected a total cost recovery surplus of R21.95 million for wastewater management service. The projected surplus in the NT tariff tool is overstated as it includes capital grants on the revenue side. The Municipality indicated a R4.14 million surplus on this service in the 2023/24 financial year, a decline from R5.27 million in the current year. The profit margin on this service is declining which is concerning for the overall sustainability of the service and the limited contribution available from the surplus generated to fund capital requirements over the 2023/24 MTREF period.

- The Municipality should assess the accuracy of the expenditure growth patterns which currently indicates an average increase of 3.8 per cent over the 2023/24 MTREF. The accuracy hereof should be reviewed given the large dependency on contracted services for the operation of the service which is anticipated to increase at a much higher rate.

3.4.3.2 Wastewater Services Tariff Analysis

- The need for the improvement of the infrastructure related to waste water (sanitation) service provision, underpinned the 7.21 per cent tariff increase.
- The tariff increase needed to accommodate the additional costs.
- Specific example includes the continuous need for refueling of generators, increased maintenance, additional monitoring requirements. Additional points included the hiring of mobile generators and tanker trucks that were required to empty sewerage pumpstations which are not equipped with generators.

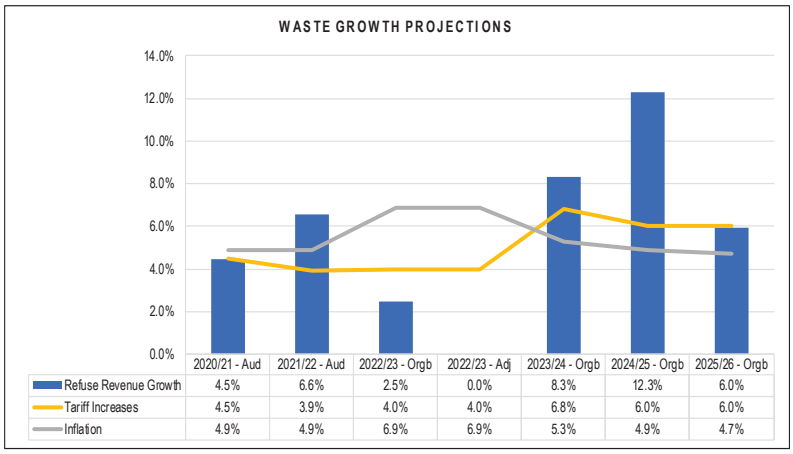
3.4.3.3 Responsiveness to Wastewater Services Demand and Provision

Municipal challenges	• Impact of electricity outages listed as a top risk in IDP, with possible sewerage spillages and pollution, and further health and safety implications. • Sewerage blockages, which also leads to spillages. • The provision of sufficient wastewater treatment capacity as well as bulk and reticulation system capacity in all the schemes to be able to accommodate future growth and development, including the planned low-cost housing projects. • Community needs include sewer upgrading of bulk sewer supply, continued upgrade of sewerage and storm water systems, proper delivery of sewerage and sanitation services (new toilet blocks, conservancy tanks), additional informal settlement toilets.
Wastewater Expenditure Analysis	• Waste-water infrastructure maintenance and investment is a priority area to keep up with demand and population and household growth. • While PTs 2022 Socio Economic Profile estimates that 98.5% of households have access to sanitation services at a basic service level, the municipal figures in A10 have indicated both significantly higher household figures, also with higher proportion (6.9%) of households who do not have access to a minimum standard of the service. However, no decline in the backlog of 2700 households is projected over the 3-year 2023/24 MTREF period. • The Municipality has increased its 2023/24 operating expenditure allocation to waste-water management by 2.0% and for the capital expenditure by 70.9%, well above overall budget increases, indicating a focused spend on waste-water maintenance and capacity. The waste-water management capital allocation falls significantly over the outer MTREF years. • With capacity and ageing infrastructure cited as concerns, the 2023/24 total capex allocation of R56.265 million for waste water management (40.5% of trading services; 27.6% of total capex) includes R28.533 million for the refurbishment and upgrade of the Kleinmond waste water treatment works (WWTW), R7.000 million for new disinfection systems at WWTW as well as R4.800 million for the upgrading of pump stations and rising mains in the Overstrand area. • Other large projects within the MTREF years include the refurbishment and upgrade of the Hawston WWTW (R20.537 million over outer MTREF years) as well as upgrades to the Hermanus WWTW (R5.900 million over the MTREF) and the Gansbaai WWTW (R2.00 million in 2025/26). • Through these capital allocations, the Municipality has allocated substantial amounts towards the refurbishment and upgrade of a number of WWTW of the MTREF period, in this way addressing the ageing infrastructure and capacity concerns.

3.4.4 Waste Removal Services

3.4.4.1 Waste Removal Services Credibility and Sustainability

Diagram 4 Waste removal service trends



	2020/21 - Aud	2021/22 - Aud	2022/23 - Orgb	2022/23 - Adj	2023/24 - Orgb	2024/25 - Orgb	2025/26 - Orgb
Refuse Revenue Growth	4.5%	6.6%	2.5%	0.0%	8.3%	12.3%	6.0%
Tariff Increases	4.5%	3.9%	4.0%	4.0%	6.8%	6.0%	6.0%
Inflation	4.9%	4.9%	6.9%	6.9%	5.3%	4.9%	4.7%

Cost Recovery	Direct and Indirect	2023/24 R'000	Surplus/ Deficit
	Revenue	R113 531 184	R9 137 656
	Expenditure	R104 393 528	

Source: NT tariff setting tool

2023/24 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	6.8%	10.7%
Households	Yes	6.8%	10.8%

Source: Municipal Tariff list

Basic Service Delivery	Number of Households	Cost of Waste Services		
		2023/24	2024/25	2025/26
Indigent (A10,SA1)	7000	R19 152 000	R20 301 000	R21 519 000
Indigent (LGES)	21 853	R26 797 686	R29 832 932	R33 399 979

Source: A2 & LGES tables

Source: Overstrand Municipality 2023/24 MTREF Draft Budget, A1-Schedule - mSCOA data strings

- Revenue generated from waste services is projected to increase by 8.3 per cent, 12.3 per cent and 6.0 per cent over the 2023/24 MTERF, respectively.
- The average expenditure growth projection is 4.2 per cent over the MTREF period whilst revenue is projected to increase by an average growth rate of 8.8 per cent. The Municipality must ensure that all increases in input costs such as fuel and maintenance are considered over the MTREF period.

3.4.4.2 Waste Removal Services Tariff Analysis

- The recommended tariff increase of 6.8 per cent is proposed for 2023/24. This is in view of the nature of cost drivers for rendering the municipal waste removal service; bearing in mind also the heavily regulated environment and context.
- The Municipality substantiates the point that the tariff increase is based on cost recovery over the 2023 MTREF (based on cost-reflective tariff setting) and to ensure financially sustainable over the long term.

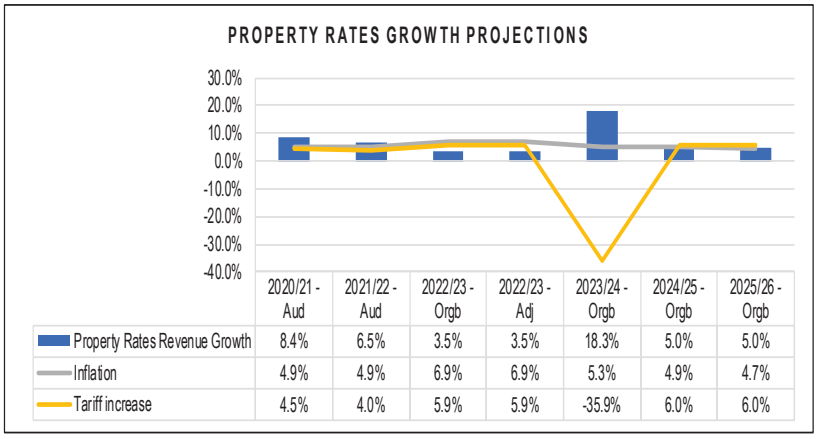
3.4.4.3 Responsiveness to Waste Removal Demand and Provision

Municipal challenges	• Increased illegal dumping (hotspots have been identified). • Rehabilitation of closed landfill sites (done in phases). • Community needs include waste management upgrade/rehabilitation of Stanford drop-off including new bins for hazardous material, refuse drop off facilities for domestic use, wheelie bins for domestic refuse, implementation of organic waste diversion plan, stop dumping on commonage.
Waste Expenditure Analysis	• The Municipality is currently using only the Gansbaai landfill site, with an estimated lifespan of 13 years. Future plan is for use of the regional (Karwyderskraal) site, which currently has an estimated lifespan of 52 years. • The Municipal information indicates all households (urban and informal settlements) are serviced at above minimum standard level (removed at least once a week), with growth in number of households accessing this service, from 35 261 in 2023/24 to 37 408 in 2025/26. PT's 2022 Socio Economic Profile estimates minimum access level for 87.6% of households. The Municipality has indicated that all rural areas have access to drop off facilities and landfill sites, at the applicable tariffs.

	• The Municipality has increased its 2023/24 operating expenditure allocation to waste management by 0.3%, while capital expenditure dropped by a 93.2%. • The relatively small total 2023/24 capex budget of R400 000 for waste management (0.3% of trading services; 0.2% of total capex) is for the replacement of the fence at the Stanford drop-off site. • Other large projects in the outer MTREF years includes a R4.0 million allocation in 2025/26 for a trommel screen for Gansbaai landfill site and a R500 000 allocation in 2025/26 for the upgrading of the Kleinmond transfer station. • The Municipality has secured sufficient infrastructure landfill capacity for the foreseeable future to ensure waste services to its communities.

3.5 OTHER REVENUE AND EXPENDITURE RISKS

3.5.1 Property Rates



	2020/21 - Aud	2021/22 - Aud	2022/23 - Orgb	2022/23 - Adj	2023/24 - Orgb	2024/25 - Orgb	2025/26 - Orgb
Property Rates Revenue Growth	8.4%	6.5%	3.5%	3.5%	18.3%	5.0%	5.0%
Inflation	4.9%	4.9%	6.9%	6.9%	5.3%	4.9%	4.7%
Tariff increase	4.5%	4.0%	5.9%	5.9%	-35.9%	6.0%	6.0%

2023/24 Tariffs	Rate in Rand (Mun)	Rate in Rand (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R0.00737	R0.02073	-25.9%	1.2%
Households	R0.00421	R0.00874	-35.9%	-2.8%

Source: Municipal Tariff list

Rebates	Number of Indigents HH	Rebates		
		2023/24 R'000	2024/25 R'000	2025/26 R'000
	7000	-	-	-
Last GV date	01/07/2023			

Source: A1 schedules

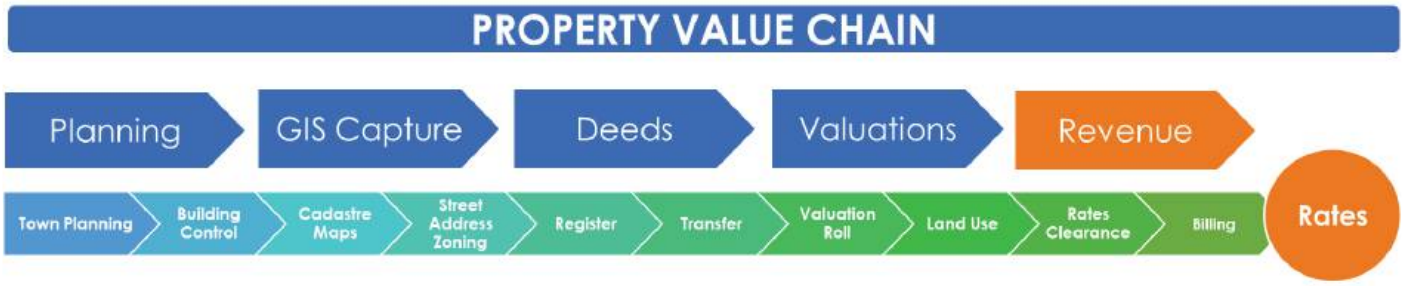
Source: Overstrand Municipality 2023/24 MTREF Draft Budget, A1-Schedule - mSCOA data strings

- The revenue budgeted from property rates is R340.51 million in 2023/24, R357.53 million in 2024/25 and R375.41 million in 2024/26. The projected increase shows nominal growth of 18.3 in the 2023/24 financial year which is due to the new valuation roll.
- The Municipality's table SA12b has less properties than SA12a after the valuation roll. The Municipality should revise the accuracy before finalising the 2023/24 MTREF final budget.
- The Municipality should reconsider the assumptions informing the increase in revenue of 18.3 per cent given the reduced property rates billings in Table SA14.

3.5.1.1 The Property Value Chain

- The Municipality's main asset is its property. One of its main sources of income is derived from charging for property rates. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. Municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing. Diagram 5 below highlights the key inputs into the Property Value Chain to realise maximum revenue from property rates.

Diagram 5 Property Value Chain

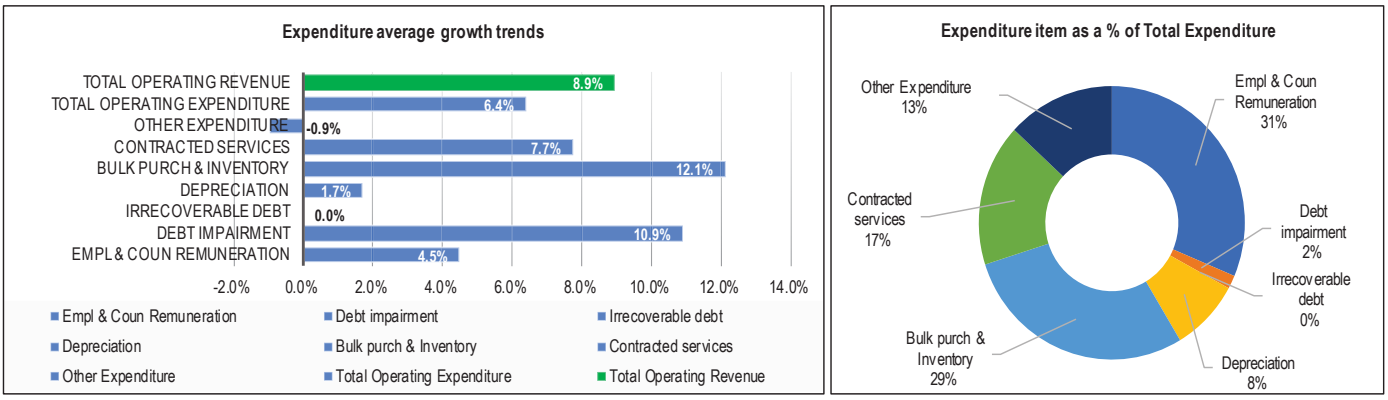


3.5.2 Other revenue risks

- Overstrand Municipality appropriated an amount of R19.60 million for revenue generated from Fines, penalties and Forfeits in the 2023/24 budget year, which is a decrease of 3.7 per cent from the 2022/23 adjustment budget amount of R20.34 million.
- As at 30 June 2022, The Audited Annual Financial Statements (AFS) reported a total of R35.12 million for traffic fines in the 2021/22 financial year. The Municipality is advised to take past performance into consideration when estimating Fines, penalties and forfeits revenue over the 2023/24 MTREF.

3.5.3 Operating Expenditure

Diagram 6 Operating expenditure trends



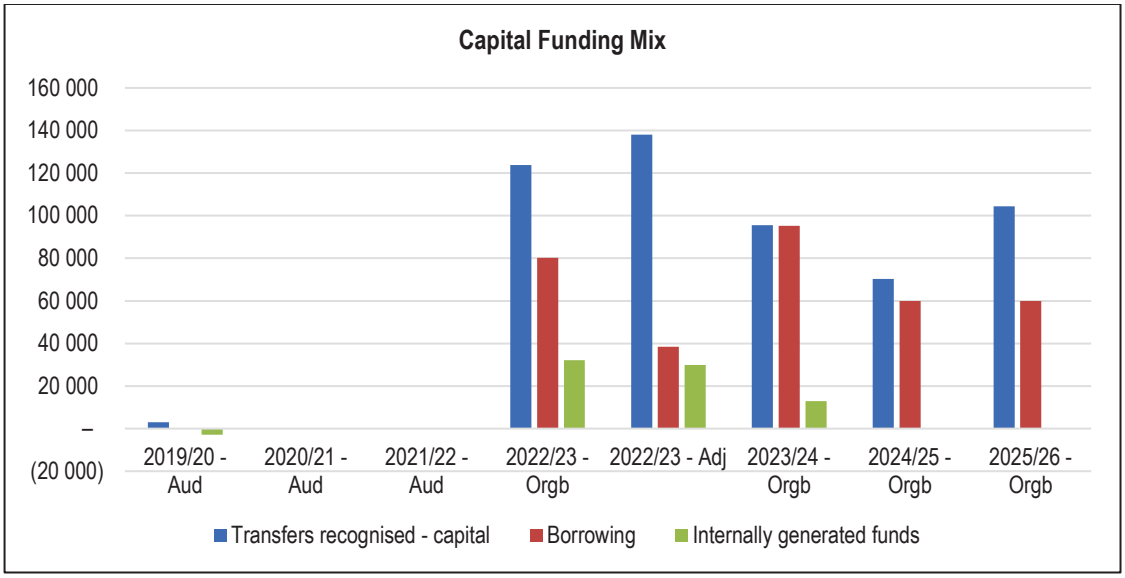
Source: Overstrand Municipality 2023/24 MTREF Draft Budget, A1-Schedule - mSCOA data strings

- The Municipality's Operating Expenditure Budget is estimated at R1.75 billion for the 2023/24 financial year, R1.86 billion for the 2024/25 financial year and R1.93 billion for the 2025/26 financial year. The average operating expenditure growth rate over the 2023/24 MTREF period is 6.4 per cent which is below the average operating revenue growth rate of 8.9 per cent over the same period. This is commendable given the current expenditure pressures.
- The largest cost drivers are employee related cost which contributes 31 per cent and bulk purchases and inventory which contributes 29 per cent to the total operating expenditure budget.
- The Municipality budgeted for the proposed 5.4 per cent salary increase, and an average notch increase of 2 per cent. The Municipality is commended for the strategy implemented to manage staff costs. Whilst the staff costs are managed, service delivery and the health and well-being of staff should not be compromised.
- Overtime is budgeted to increase by 8.9 per cent in the 2023/24 financial year to R33.33 million. The budgeted amount is less than the audited outcome for the 2021/22 financial year of R35.2 million. Furthermore, the Municipality reported an overperformance of 15.4 per cent when comparing actual performance as at the end of February 2023 to the year-to-date (YTD) budget. The Municipality should continue applying its cost containment policy and closely monitor the actual performance.

- Contracted services is projected to increase by 8.3 per cent for the 2023/24 financial year, by 9.4 per cent in the 2024/25 financial year and by 5.6 per cent in the 2025/26 financial year (average growth over the MTREF is 7.7 per cent). The contracted services as a percentage of total expenditure will average 17.4 per cent over the MTREF period which is above the 2-5 per cent NT norm. The Municipality should review its reliance on contractors and put measures in place to ensure that skills transfers are part of contracts given to contractors so that internal staff are adequately capacitated. The consultants and professional services budget is projected to decrease by 11.8 per cent in the 2023/24 financial year, but the average growth over the MTREF is 2.3 per cent.

3.5.4 Capital Funding Mix

Diagram 7 Capital funding mix



Source: Overstrand Municipality 2023/24 MTREF Draft Budget, A1-Schedule - mSCOA data strings

- The budgeted capital funding sources available to fund the capital budget over the 2023/24 MTREF period amount to R498.38 million. As depicted in the graph above, a significant portion of capital expenditure will be financed from transfers and subsidies with an allocation of R95.56 million for the 2023/24 financial year, R70,33 million for the 2024/25 financial year and R104,44 million for the 2025/26 financial year. This funding source contributes on average, 54.3 per cent to the capital funding mix over the 2023/24 MTREF period followed by borrowings with a contribution of 43.2 per cent.

- It is concerning that the Municipality will only contribute 2.6 per cent from own funding. These projections are however in line with the Long-Term Financial Plan outcomes indicating that it will be prudent to preserve cash resources to build financial resilience.

- Notwithstanding the operational deficits in the in the 2023/24 and 2024/25 MTREF years, the Municipality has sufficient resources to maintain a healthy cash position over the MTREF position.

- Municipalities are encouraged to fund new capital from borrowings that will be funded and maintained by future consumers. The Municipality should assess the adequacy of its borrowing strategy to ensure that it maintain its healthy financial position. Furthermore, infrastructure investment financed from borrowings should guarantee a return on investment either in the form of additional revenue generation or economic growth that can be leveraged to increase the Municipality's revenue base to ensure overall financial sustainability.

- The Municipality is not reliant on grant funding to finance capital expenditure as the capital budget of the Municipality is funded by cash (Municipality's), grants, public contributions and external loans. The

Municipality has a funding policy, however the borrowing as a percentage of capital expenditure is determined by the borrowing policy and not specified in the Funding Policy of the Municipality.

- The Municipality is planning on taking up loans of R50 million in 2023/24 and a R45.21 million will be rolled over from 2022/23 indicating a total amount of R95.21 million available funds in 2023/24. In the outer years, R60 million will be taken up 2024/25. The R60 million loans reflected in the budget report for 2025/26 does not appear on the data strings and should be corrected.

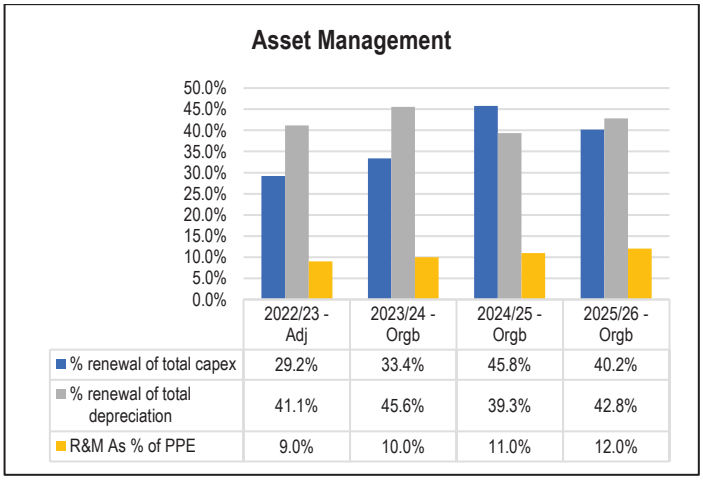
- As per the Audited 2021/2022 the gearing ratio is 36.1per cent indicating that the Municipality has the capacity to take up the borrowing.

- The Municipality has the capacity to increase capital funding through borrowing, however this should be considered within the cash flow projections over the MTREF. The debt to Operating Revenue ratios decreases over the MTREF years from 27.87 per cent in 2023/24, 26.28 per cent in 2024/25 to 16.68 per cent in 2025/26.

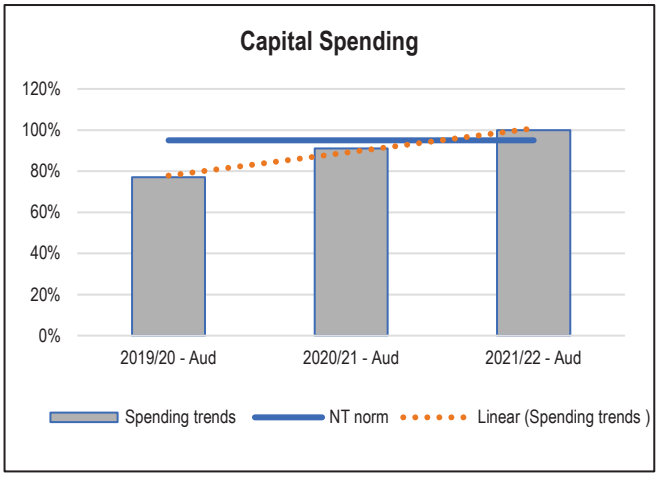
- It should be noted that the Municipality's tariff structure should be set to include the capital charges of the debt obligation so that sufficient funds can be generated to meet the repayment obligations.

3.5.5 Capital Expenditure Trends

Diagram 8 Capital funding mix



	2022/23 - Adj	2023/24 - Orgb	2024/25 - Orgb	2025/26 - Orgb
% renewal of total capex	29.2%	33.4%	45.8%	40.2%
% renewal of total depreciation	41.1%	45.6%	39.3%	42.8%
R&M As % of PPE	9.0%	10.0%	11.0%	12.0%



Source: Overstrand Municipality 2023/24 MTREF Draft Budget, A1-Schedule - mSCOA data strings

- Renewal of existing assets is on average 39.8 per cent of the total capital expenditure over the 2023/24 MTREF which is aligned with the national guideline of 40 per cent as per NT MFMA Circular No. 55. It is further noted that the estimated repairs and maintenance budget amounts to 10 per cent of the total property, plant and equipment (PPE) balance, which is above the NT norm of 8 per cent.

- The past audited outcomes indicate capital spending of 77 per cent in 2019/20, 91 per cent in 2020/21 and 100 per cent spending in 2021/22 (according to the ratios attached in the document). The Municipality is commended for maintaining spending within the NT norm.

3.5.6 Other Capital Infrastructure Responsiveness

Municipal challenges	• The Municipality identified risks relating to protest action/civil unrest/illegal land invasion and land grabbing as a result of a multifaceted range of socio-economic conditions in the Municipal area, including a fast growing population, growing housing waiting list (16 146 at December 2022), growing unemployment and high and growing inequality. • The community (different wards) has identified an extensive list of need/challenges; in addition to those raised in relation to basic services as above, it also includes housing, land for backyard dwellers, streets and stormwater, upgrade of roads, traffic calming measures as well as jobs and skills development as needs/challenges.
Capital Expenditure Analysis	• The Municipality has over the 2023/24 MTREF allocated significant capital budget amounts (R41.890 million in 2023/24 and R30.090 million and R63.220 million over the outer MTREF years) towards low-cost housing services. • Investment in roads infrastructure has also received substantial allocations, with R3.0 million and R2.0 million in 2023/24 for the upgrade of roads in Stanford and Blompark respectively, and R2.981 million in 2025/26 for the rehabilitation of roads and sidewalks in Masakhane. • The upgrade of stormwater infrastructure for Proteadorp receives an R8.232 million allocation in 2023/24, while R4.500 million is allocated towards bulk stormwater for the Masakhane housing project for the same year.

3.5.7 Utilising Strategic Procurement as a lever to enhance Local Economic Development

- The Municipality is applauded for the linkages between the IDP projects, budgeting and the compilation of the procurement plan and providing detailed projects descriptions that is linked to accountable project leaders for each project.
- Furthermore, it was ascertained from the procurement plan that there is good alignment between the adopted budget and approved procurement plan.
- It was determined from the procurement plan submitted by the Municipality that, there are items that have the potential of being seen as splitting of an order of which the Municipality should mitigate, as the method of procurement for those items are not clearly defined in the plan for items such as office furniture and equipment and ICT equipment.
- Furthermore, the procurement of furniture and office equipment, and ICT equipment are decentralised per department/unit. It is recommended that the Municipality should consider joint procurement and allow one unit to take charge of this procurement to achieve the economies of scale.
- The Municipality should consider linking large capital projects to the FIPDM, such as Wastewater plants, Energy (MER) projects and the Roads projects as identified on the procurement plan. It should be noted that these capital projects are considered long-term contracts of which Section 33 of the MFMA needs to be adhered to.

Recommendations

- The Municipality has Directorates that have projects with values exceeding R10 million and must take cognisance of NT MFMA Circular 62, which states that, "*Goods, services and/or infrastructure projects above the value of R10 million (all applicable taxes included) may only be advertised after the CFO has verified in writing that budgetary provision exists for the commencement of the particular project*".
- Furthermore, it is important for the Municipality to comply with SCM Regulations 5(2)(a), for contracts' values expected to exceed R10 million vat inclusive.

- The Municipality should utilise a commodity-based strategy for standardisation of item expenditure, which will assist in determining the sourcing strategies and achieve economies of scale. This will further assist the Municipality to identify certain commodities for alternative procurement decisions such as District Transversal Contracts, framework agreements and bulk procurement.
- The Municipality is encouraged to conduct a cost analysis against the NT Transversal Contracts and SITA for the procuring of vehicles and computer equipment in order to identify the cost saving to ensure that the Municipality is complying with their cost containment policy.
- To ensure procurement planning is integrated, it is recommended that the SCM unit form part of the budget process, in order to provide inputs to the overall procurement plan.

SECTION 4: REVIEW OF THE HISTORICAL FINANCIAL INFORMATION

4.1 THE FINANCIAL PERFORMANCE AS PER THE AUDITED ANNUAL FINANCIAL STATEMENTS

The assessment of the financial health and performance is an integrated process involving a review of a Municipality's audited annual financial statements, audit report and ratio analysis. The results of the ratio analysis are used to support financial decisions and to identify factors which may influence the financial stability of the Municipality.

Adverse ratio outcomes show potential areas requiring action to ensure sustainability. The assessment trend analysis is based on the audited financial statements for 2020, 2021, and 2022; however, the table provides a five-year time frame for analysis (2018 to 2022) to provide a more comprehensive perspective for evaluating the 2022/23 budget.

The analysis is conducted as per National Treasury MFMA Circular No. 71. Provincial Treasury has analysed these ratios and the following items are highlighted.

4.2 SUMMARY AND FINDINGS FROM HISTORICAL TRENDS

The ratio results are those computed by PT for the period under review as the ratio results had not yet been uploaded by the beginning of April 2023.

4.2.1 Asset Management

No.	Financial ratios & norms	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Audited	*CAGR	Projection	Overall Rating
1	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): **0%**	0.1%	0.0%	0.1%	0.0%	0.2%	N/A	N/A	▲
2	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): **8%**	4.6%	6.1%	5.22%	5.9%	6.8%	9.9%	7.4%	▲

- Although the ratio results related to impairment of assets have fluctuated from 2017/18 to 2021/22, the results were within the NT norm for most of the period. It is apparent that the Municipality is taking steps to reduce the impairment of Property, Plant and Equipment, Investment Property and Intangible Assets.
- The ratio results pertaining to repairs and maintenance have fluctuated from 2017/18 to 2021/22 and have remained below the NT Norm during that time. PT notes the changes in the service concession arrangement that occurred during the reporting period in lieu of the water infrastructure, whereby the operator identifies large maintenance repair projects and informs the municipality in that regard (refer to note 3 on page 38 of the 2022 Audited AFS). Note 36 in the 2022 Audited AFS indicates that a total of R73.1 million was incurred in lieu of maintenance on buildings, equipment and unspecified assets that was performed by contractors in the 2022 financial year (2021: R67.9 million).

- The Compound Annual Growth Rate (CAGR) of 9.9 per cent based on the trends of the period reviewed relating to repairs and maintenance, smooths the ratio results over the four-year period from 2017 - 2018 to 2021 - 2022 permitting a projected ratio result of 7.4 per cent for the 2022/23 financial year. PT also notes the proposed amendment to the IDP to ensure consistency between Integrated Development Plan (IDP) of 31 May 2022 and the approved 2022/23 Service Delivery and Budget Implementation Plan (SDBIP) of 28 June 2022.

4.2.2 Cost Coverage

No.	Financial ratios & norms	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Audited	*CAGR	Projection	Overall Rating
3	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants): **1 - 3 months**	7.3 months	6.5 months	7.3 months	8.2 months	8.4 months	3.6%	8.7 months	▲

- Although the ratio results pertaining to cost coverage have fluctuated from 2017/18 to 2021/22, the results have exceeded the NT norm throughout that period under review. The Municipality is in good standing with its constructive cash management strategy.

4.2.3 Liability Management

No.	Financial ratios & norms	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Audited	*CAGR	Projection	Overall Rating
4	Debt (Total Borrowings)/ Revenue: **45%**	46.0%	43.0%	40.7%	41.1%	36.2%	-5.8%	34.1%	▲
5	Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure: **6% - 8%**	7.6%	7.1%	7.3%	3.7%	3.4%	-17.9%	2.8%	▲
6	Capital Cost (Interest Paid and Redemption) as a % of Total Operating Revenue: **6% - 8%**	7.1%	6.6%	6.7%	3.6%	3.1%	-18.5%	2.6%	▲

- The ratio results indicate that repayment of loans (principal and interest) takes up a small percentage of total revenue. PT commends the municipality's efforts in reducing the percentage of debt to revenue.

No.	Financial ratios & norms	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Audited	*CAGR	Projection	Overall Rating
9	Remuneration as a % of Total Operating Expenditure: **25% - 40%**	30.8%	34.2%	33.1%	34.0%	31.2%	0.3%	31.3%	▲
10	Contracted Services as a % of Total Operating Expenditure: **2% - 5%**	16.8%	16.8%	15.0%	15.8%	15.8%	-1.4%	15.6%	▲
11	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/ Total Operating Expenditure: **0%**	0.0%	2.5%	0.3%	1.1%	0.9%	N/A	N/A	▲

- Although the ratio results pertaining to remuneration have been within the NT norm from 2017/18 to 2021/22. PT notes that functions such as meter management, refuse removal as well as water and sewerage services have been contracted out instead of being performed internally (refer to note 36 on page 63 of the 2022 Audited AFS).

- The ratio results pertaining to contracted services has fluctuated from 2017/18 to 2021/22 and have exceeded the NT Norm throughout the period under review. The CAGR of -1.4 per cent relating to contracted services, smooths the ratio results over the five-year period from 2017/18 to 2021/22 permitting a projected ratio result of 15.6 per cent for the 2022/23 financial year.

4.2.4 Working Capital

No.	Financial ratios & norms	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Audited	*CAGR	Projection	Overall Rating
7	Net debtors' days: **≤30 days**	29 days	51 days	53 days	28 days	28 days	-0.7%	28 days	▲
8	Creditors Payment Period (Trade Creditors): **30 days**	36 days	26 days	35 days	31 days	29 days	-4.9%	28 days	▲

- The ratio results pertaining to working capital have fluctuated from 2017/18 to 2021/22 and have improved to be within the norm from 2020/21.PT notes that the Municipality budgets to receive 99 per cent of receivables.

4.2.5 Going Concern

No.	Financial ratios & norms	2018 Audited	2019 Audited	2020 Audited	2021 Audited	2022 Audited	*CAGR	Projection	Overall Rating
12	Total Liabilities to Total Assets: **<50%**	19.6%	19.7%	20.3%	21.1%	21.3%	2.1%	21.8%	▲
13	Total Debt to Total Assets **<50%**	10.4%	10.5%	10.4%	10.3%	10.2%	-0.6%	10.1%	▲
14	Current Ratio: **1.5 - 2:1**	2.8:1	3.1:1	2.8:1	2.5:1	2.6:1	-2.3%	2.5:1	▲

- The ratio results indicate that the going concern of the municipality is above NT norms. PT notes the Municipality's ability to operate as a going concern is in good standing. PT notes that the municipality's short-term investments of R646 million exceeds the R245 million in lieu of total provisions and employee benefit obligation, indicating that the municipality's provisions are cash backed.

** 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*

▲	Favourable
▲	Unfavourable
▲	Needs Improvement

4.3 MSCOA IMPLEMENTATION

4.3.1 mSCOA Priorities

- Ensure governance of mSCOA implemented at municipalities, i.e., roadmaps in place and adequate, SteerComs in place and functional, champions appointed and active.
- Promote the use of the FAQ database for all queries and report updates via forums (i.e., MAF, AWC).
- Perform on-site inspection and assessment of municipalities' systems and implementation to determine compliance (circulars, legislation, regulation), vulnerability and progress of mSCOA implementation.

4.3.2 Credibility of mSCOA data strings

NT MFMA Circular No. 122 states that the credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2023/24 municipal financial year. In April 2022, Municipalities were granted access to the GoMuni portal and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.

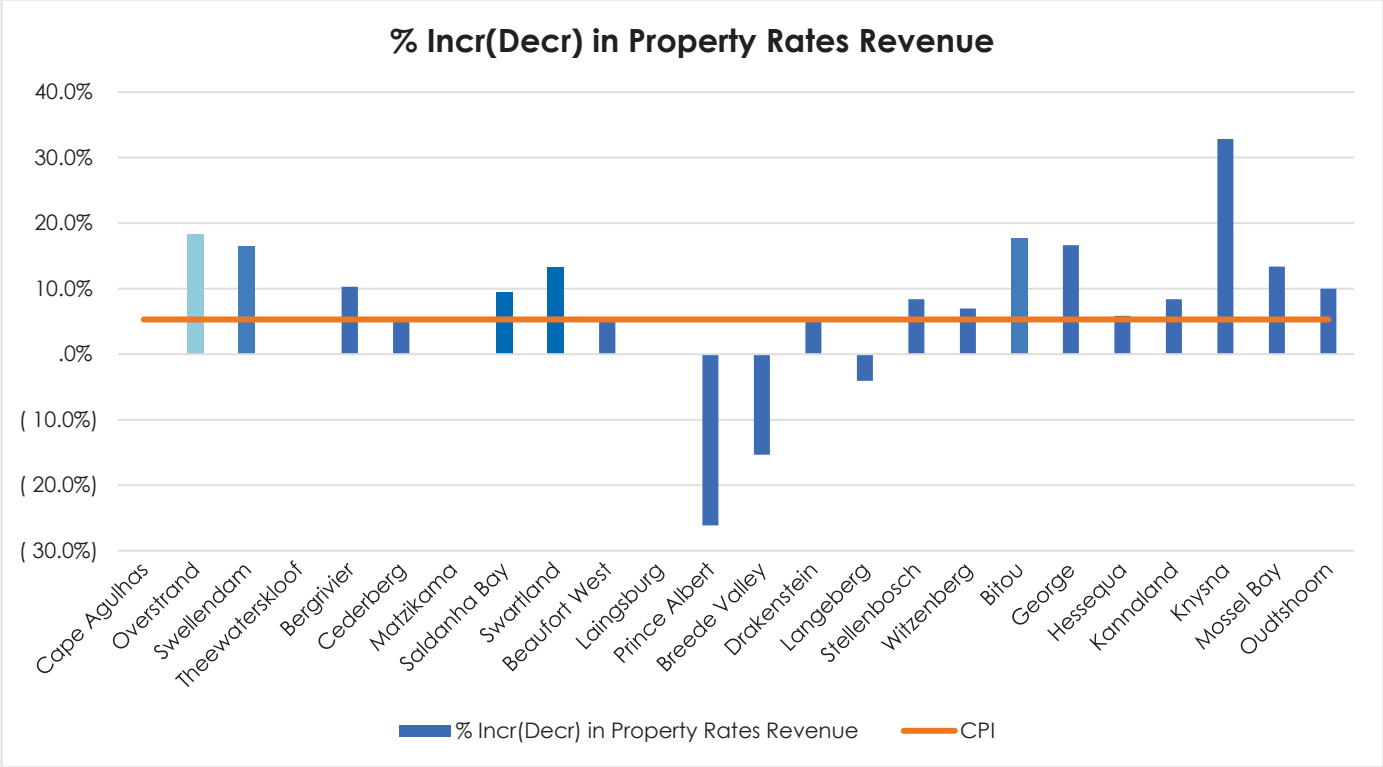
Table 3 mSCOA Segments Use Analysis

No	Segment	ADJB 2022/23	TABB 2023/24
1	Project Segment		
1.1	Use of the Project Segment	Adequately use of segments, However the segment use for free basic services across the service charges should be reviewed.	Adequately use of segments, However the segment use for free basic services across the service charges should be reviewed.
2	Fund Segment		
2.1	Use of Fund Segment	Adequately use of segments, However the segment use for free basic services across the service charges should be reviewed.	Adequately use of segments, However the segment use for free basic services across the service charges should be reviewed.
3	Function Segment		
3.1	Use of Function Segment	Adequately use of segments,	Adequate use of the Function Segment.
4	Costing Segment		
4.1	Use of Costing Segment	Adequately applied of Segments	Used Correctly.
5	Region Segment		
5.1	Use of Region Segment	Adequately use of segments,	Adequate use of the Region Segment
6	Item Segment		
6.1	Use of Item Segment	Balance sheet budgeting were applied but slight misalignments in some amounts are noted.	Balance sheet budgeting were applied but slight misalignments in some amounts are noted.

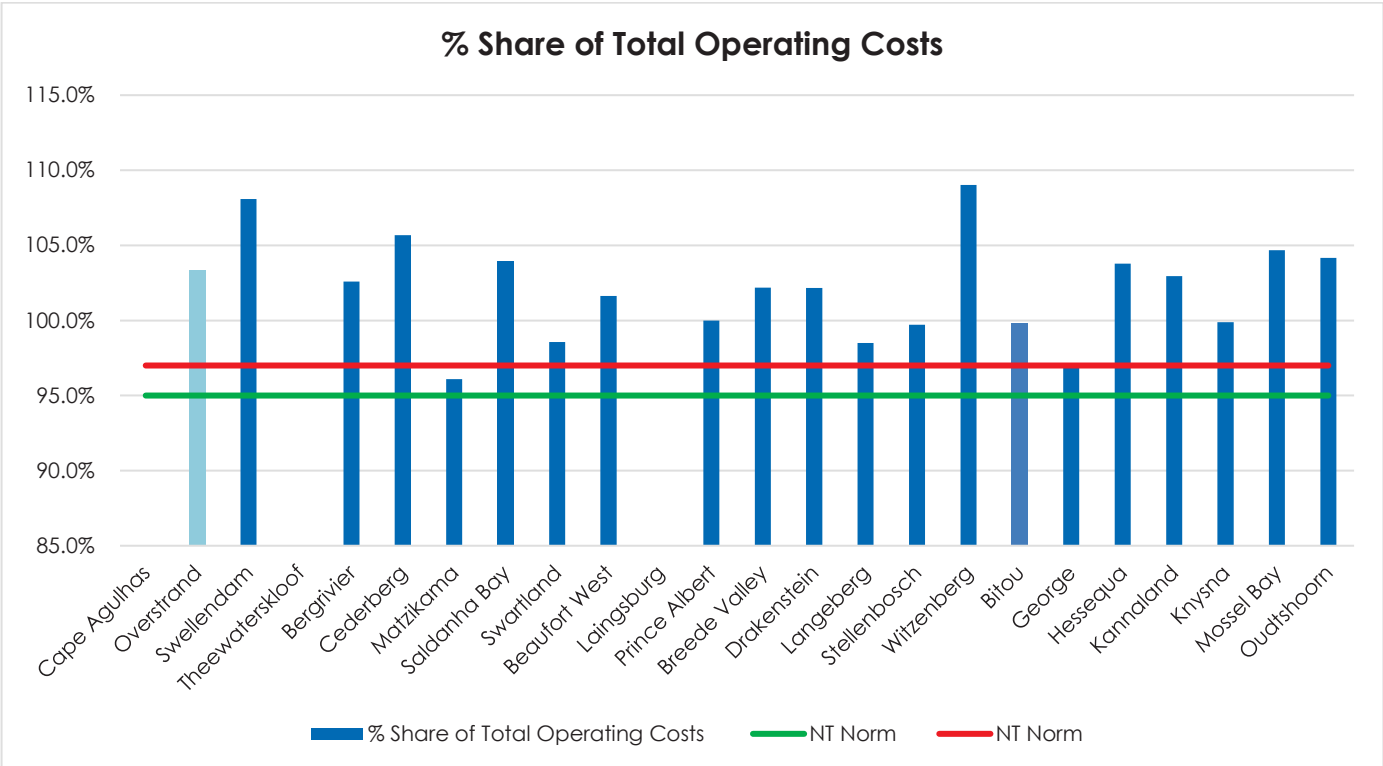
Provincial Treasury has shared the TABB segment use analysis tools with the Municipality, with the goal of assisting municipalities in examining their data and determining if the information is appropriately classified across all segments before finalising the ORGB data strings. TABB shall be rectified in the ORGB before the adopted budget is locked on the financial system and the ORGB data strings are created. Furthermore, it is recommended that the Municipality make themselves available for a session (through MS Teams) to discuss and provide further clarity on the TABB segment use analysis.

Municipal Benchmarking Graphs

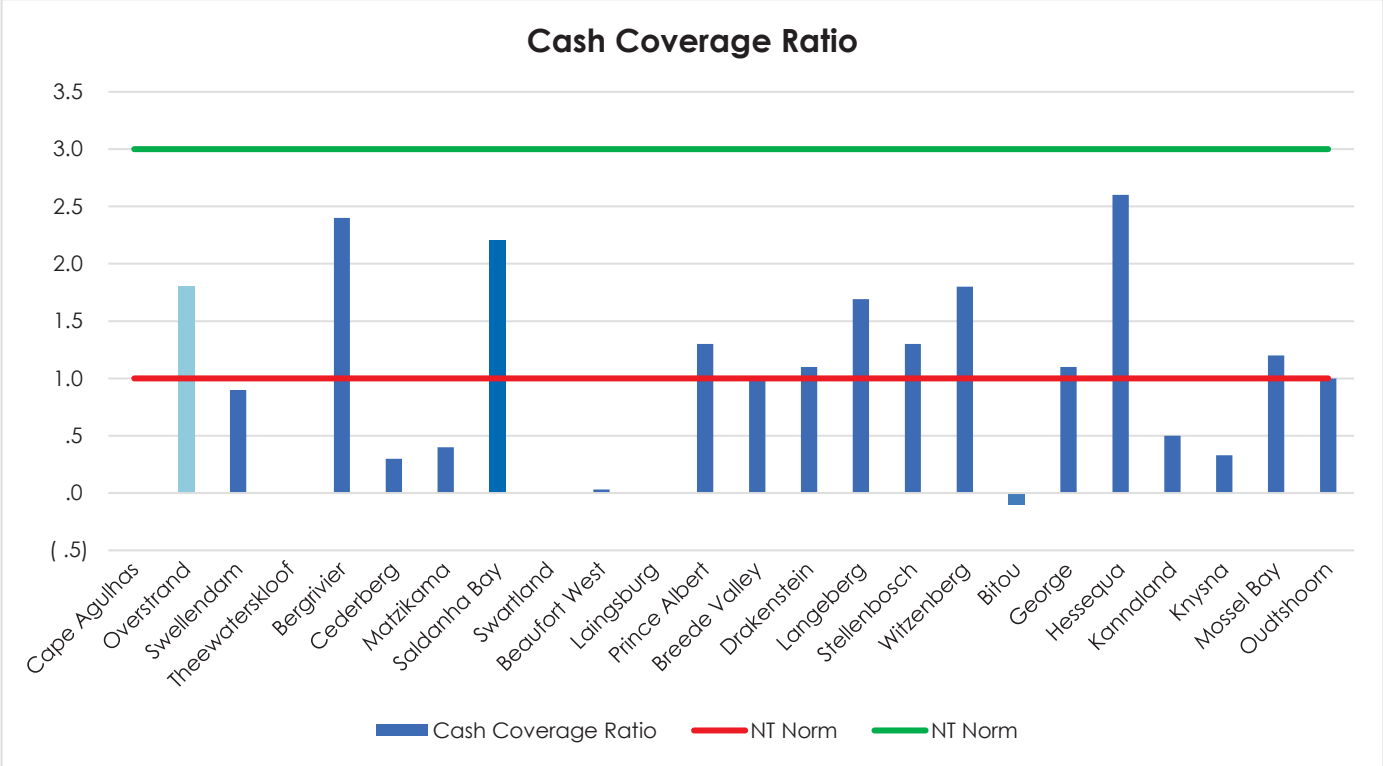
Graph 1 Percentage Increase in Property Rates Revenue



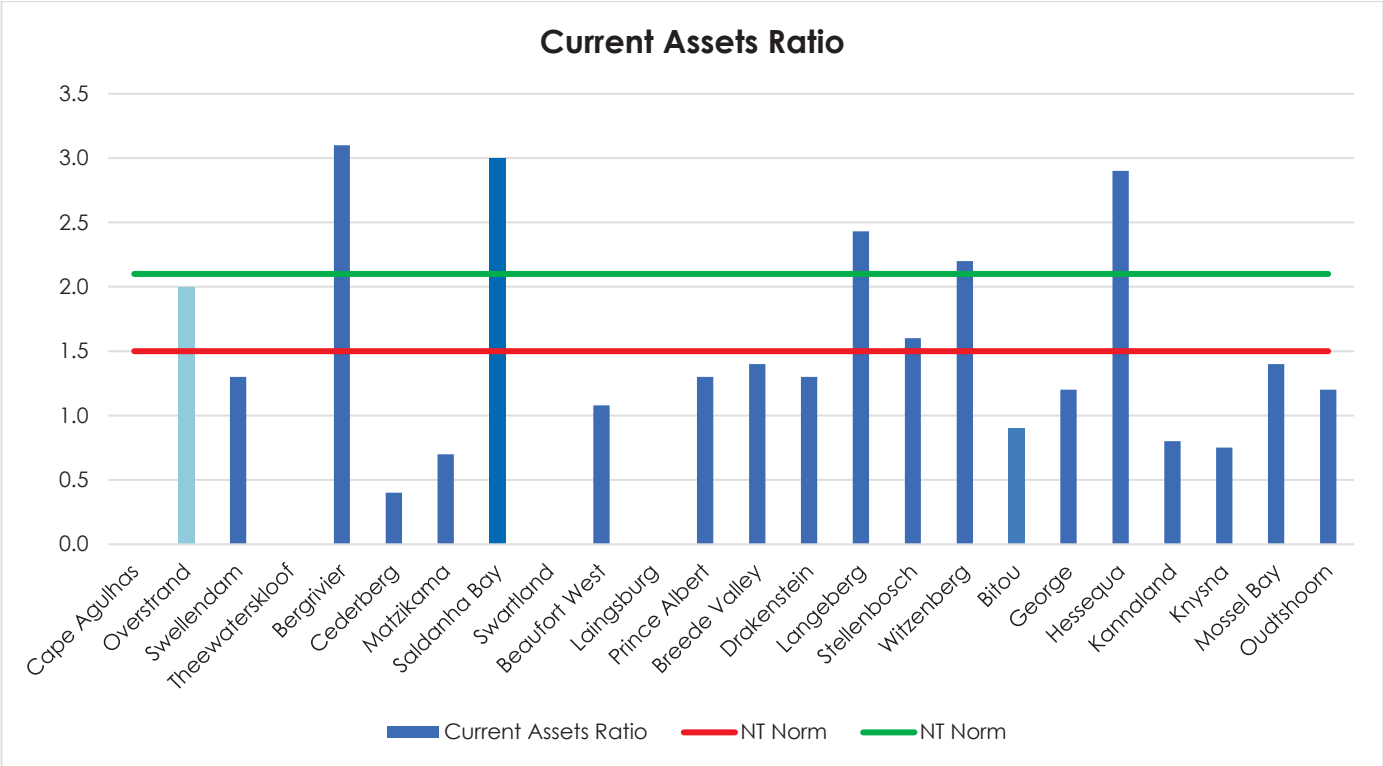
Graph 2 Percentage share of Total Operating Costs against total Operating Revenue



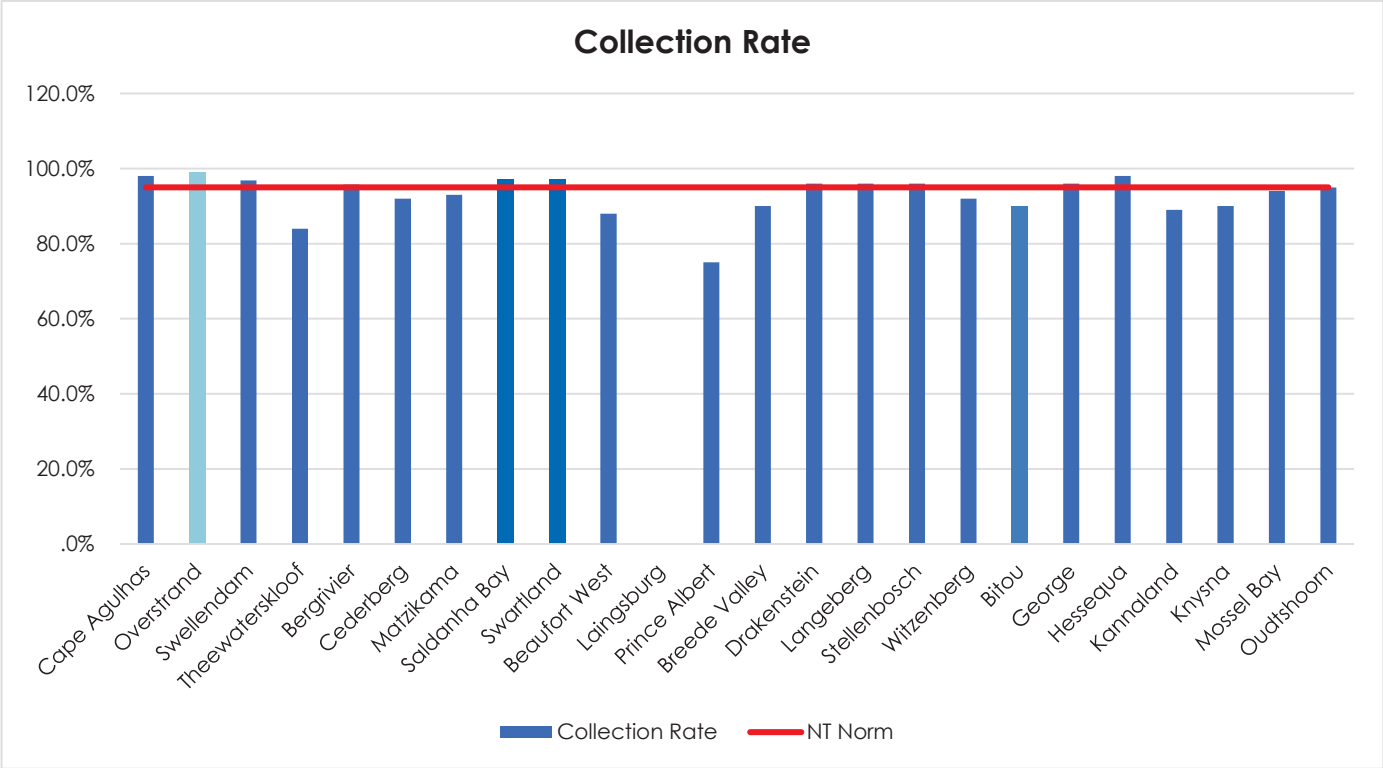
Graph 3 Cash coverage



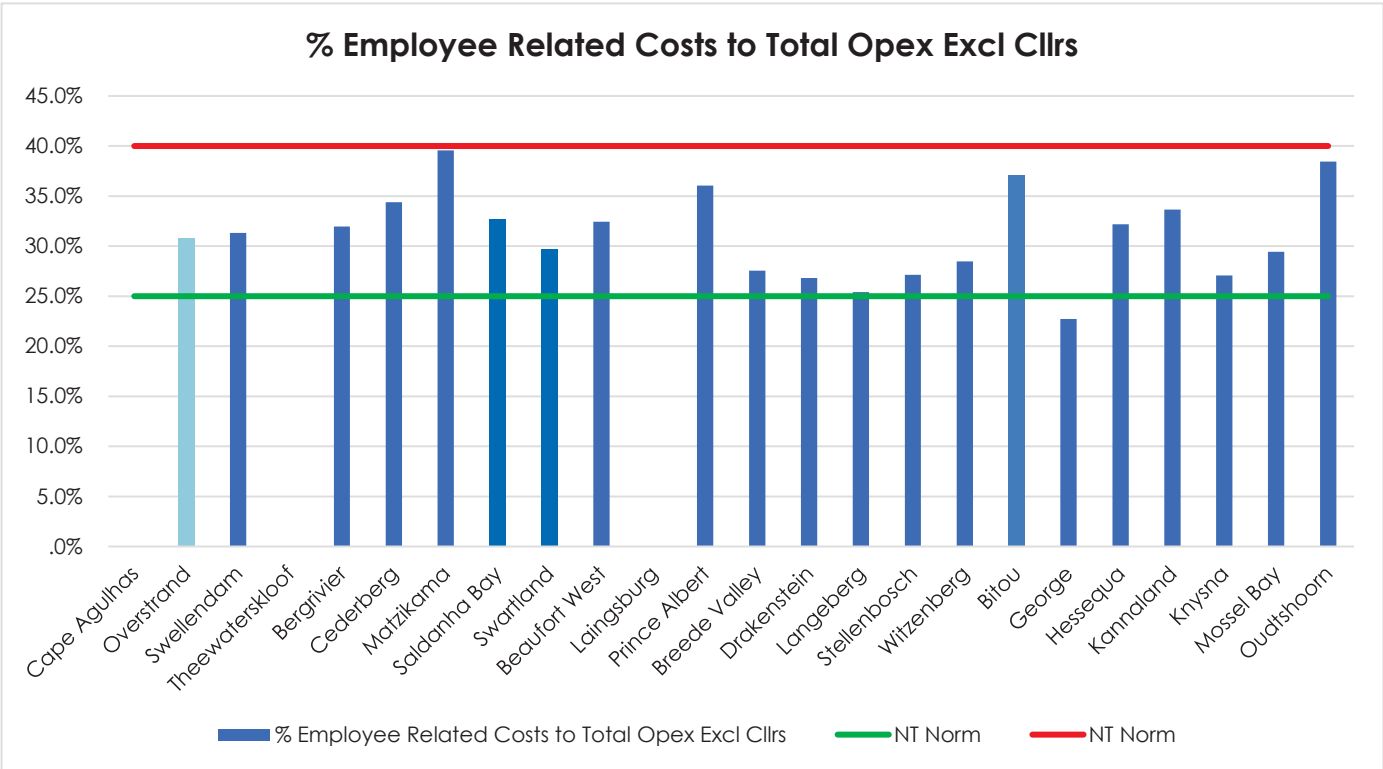
Graph 4 Current Asset Ratio



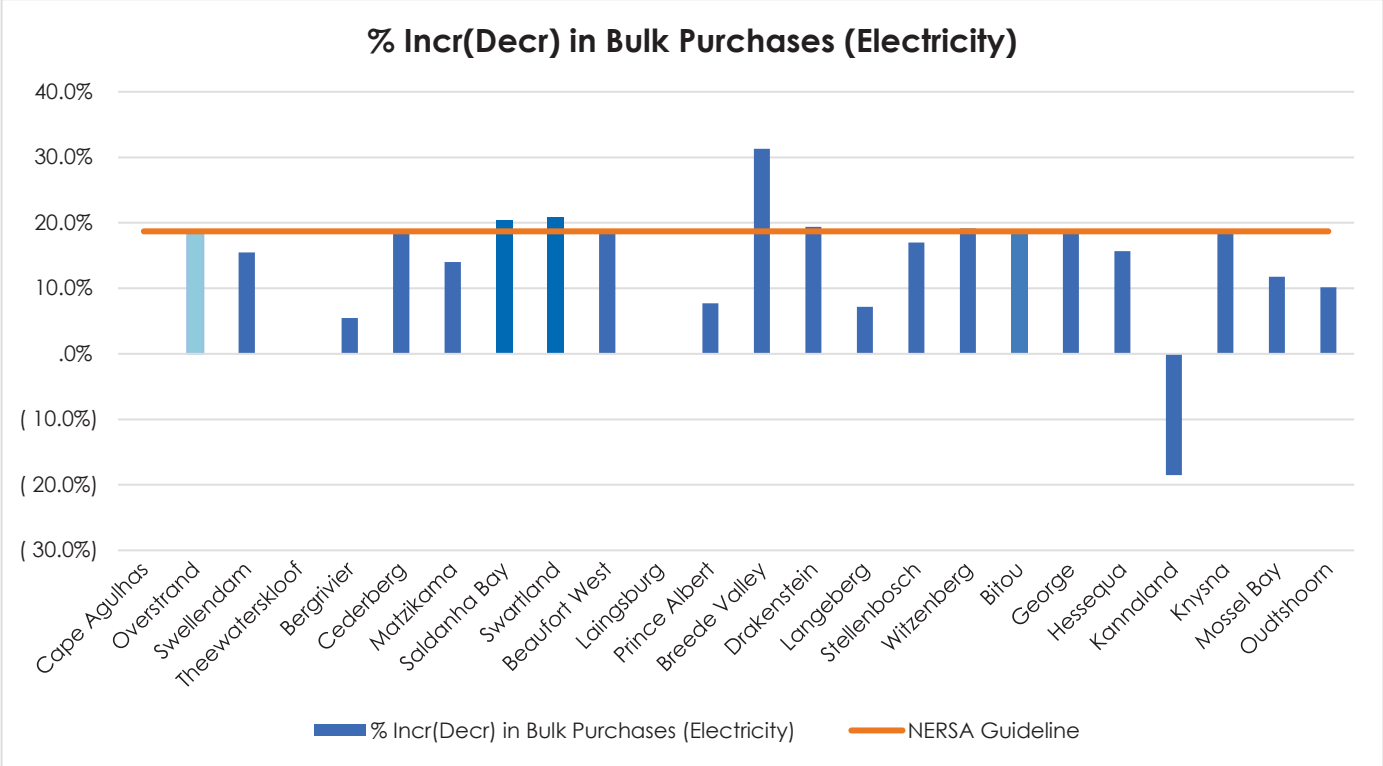
Graph 5 Collection rate



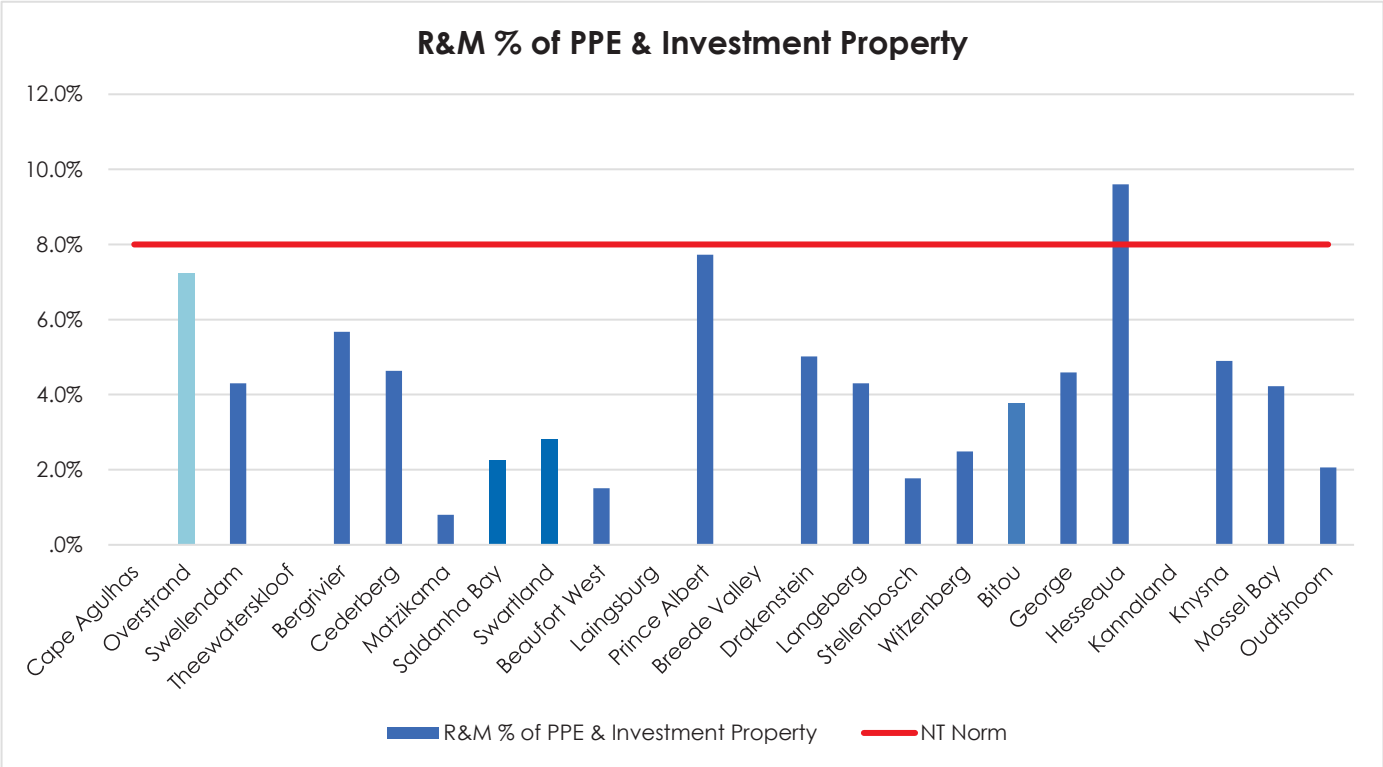
Graph 6 Percentage Employee Related Costs to Total Opex (Excl Cllrs)



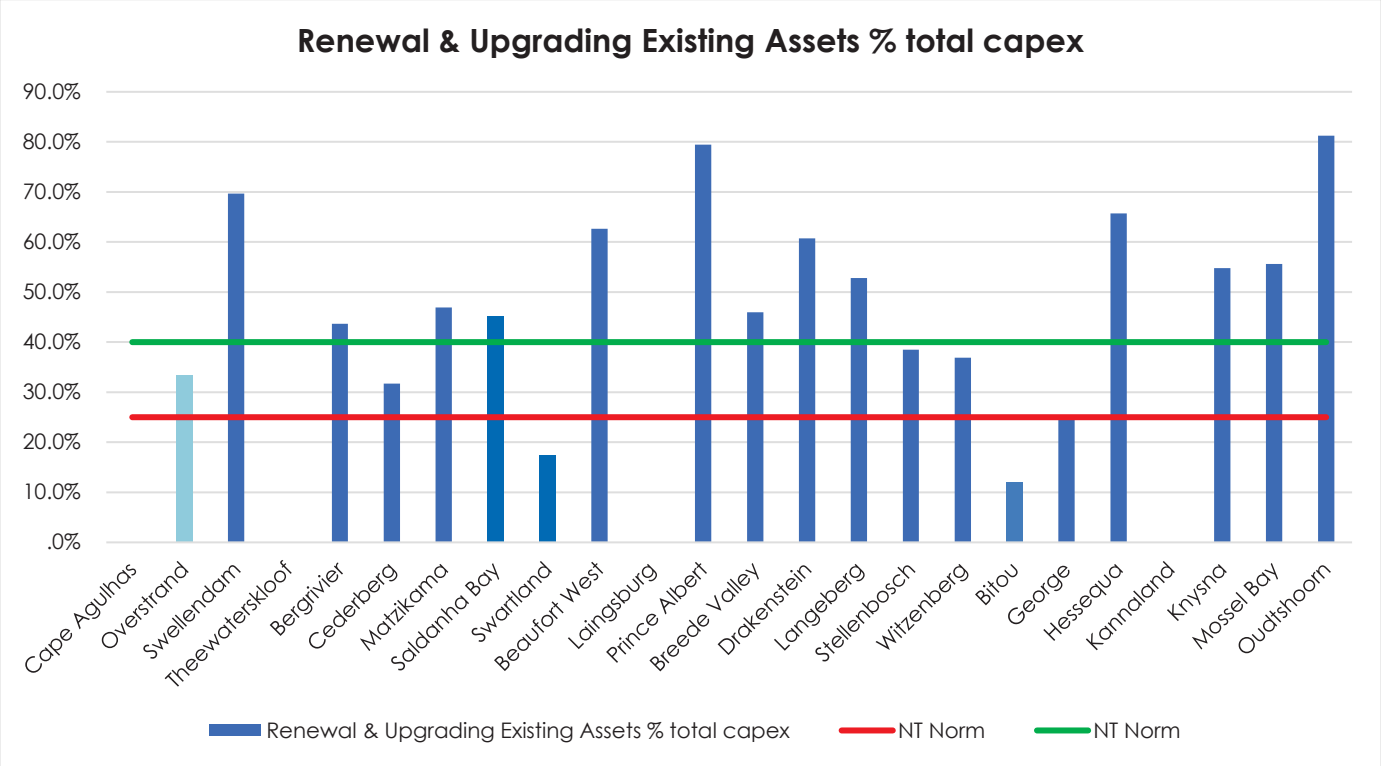
Graph 7 Percentage Increase in Bulk Purchases (Electricity) Expenditure



Graph 8 R&M as a percentage of PPE & Investment Property



Graph 9 Renewal and upgrading existing assets as a percentage of total capex



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OVERSTRAND MUNICIPALITY

2023 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT

Date: 09 May 2023

Contents

SIME 2023/24

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- Top Municipal Priority Areas for Discussion
- Capital Budget Discussion
  - Service delivery objectives and challenges
  - Funding mix & external borrowing strategy
  - Infrastructure pipeline
  - Long term financial planning
- Key Service Delivery and Fiscal Risks

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2023/24 MTREF
Assessment Response

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MTREF Assessment Response

Assumptions – 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 economic uncertainty on a global, national and local level impact on markets and additional 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.

MTREF Assessment Response

Assumptions – spatial, financial, economic

FINANCIAL:

The following budget principles and guidelines directly informed the compilation of the 2023/24 MTREF:

- The 2022/23 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 2023/24 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, as cost drivers. 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;

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MTREF Assessment Response

Assumptions – 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.
    - The examining of expenses to see if they are essential to the municipality's operations.
    - Municipal Cost containment Regulations, 2019.
    - Provision for ward specific projects were replaced with budget provision for caring projects.

Key Areas for Discussion

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Priority 1:

Economic:

The energy crisis – loads heading, alternative/green energy

Electrification of Informal Areas

Priority 2:

Economic:

Ease of doing business (legislation, acts, by-laws, policies and SOPs in the municipal environment)

Economic intelligence/data (investment creation and job creation)

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Priority 3:

Economic:

Development of the informal economy (Infrastructure support programmes, development of economic spaces

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Priority 4:

Social:

Inter-governmental facilitation programmes (health, education, GBV and focus on vulnerable groups)

Housing

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Priority 5:

Transport:

Public transport – taxi ranks and non-motorised transport infrastructure

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Capital Budget Discussion

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Service Delivery Objectives & Challenges

Current capital budget service delivery objectives and challenges experienced in achieve targets in spending capital budget

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.

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Service Delivery Objectives & Challenges

Current capital budget service delivery objectives and challenges experienced in achieve targets in spending capital budget

Funding constraints/ Large increase in costs of infrastructure products

Slow pace of government subsidized housing development

Vandalism of municipal infrastructure

Illegal connections (mainly electricity)

Social unrest

Large increase in costs of infrastructure projects

Complex procurement process

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Service Delivery Objectives & Challenges

Current capital budget <u>service delivery objectives</u> and challenges experienced in achieve targets in spending capital budget

Infrastructure for government subsidised housing projects (R39m)

New 66kV electrical substation in Gansbaai (R38m)

Upgrading of sewer pumpstations and rising mains (R27m)

Refurbishment of Kleinmond Waste Water Treatment Works (R22m)

Replacement of aging infrastructure – water pipes (R16m)

Electrification of low cost housing projects (R16m)

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Funding Mix & External Borrowing Strategy

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 2022/2023 has increased the Capital Budget for 2023/24

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

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Infrastructure Pipeline

Infrastructure for government subsidised housing projects (R42m)

Contractor on site for the multi-year Mashhane and Mt Pleasant projects (R30m)

Implementing Agent appointed for the Schulphoek project (10m)

Refurbishment of Kleinmond Waste Water Treatment Works (R29m) – contractor on site

Electrification of low cost housing projects (R27m) - contractor on site

New 66kV electrical substation in Gansbaai (R18m) – contractor on site

Replacement of aging infrastructure – water pipes (R11m) – contractor on site

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Long-term Financial Planning

Long-term financial planning

The LTFP is reviewed annually and considered during the compilation of the Draft Budget

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. • Replacement of Water meters – Operational Services • Replacement of old water lines by Department infrastructure • Replacement of valves and hydrants.

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Key service delivery & fiscal risks

Risk Description	Risk Background
Electricity outages	Insufficient electricity/ energy supply from Eskom. National wide issue "Load shedding is back, and with a large chunk of Eskom's capacity down, the country's power supply is under severe strain. Load shedding is a reality that every South African business needs to manage." [businesstech.co.za/news 17 October 2021]

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Thank You

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