OVERSTRAND MUNICIPALITY



BUDGET

BEGROTING

uHLAHLO LWABIWO MALI

2021/2022

BUDGET SPEECH – 25 MAY 2021
EXECUTIVE MAYOR: ALD DUDLEY COETZEE

Thank you, Speaker,

Today the fourth review of our 5-year Integrated Development Plan (IDP) and 2021/2022 Budget will serve before Council.

For 2021/2022 our strategic direction set in the 5-year IDP remains unchanged. The IDP review articulates the development needs of our communities and the Municipality whilst also stating the specific initiatives for the 2021/2022 financial year. You will recall that the Municipal Budget funds the delivery of the IDP.

In looking back at the past 14 months, we had to adjust without prior notice to a national lockdown at the end of March 2020, as a result of the COVID-19 pandemic, and the various regulations promulgated by National Government under the National State of Disaster. We also had to adjust to and accommodate the devastating effect on the economy of South Africa and the impact on the Overstrand and our communities.

The announcement of stringent measures on a national level, to contain the spread of Covid-19, such as travel restrictions on foreigners, a ban on mass gatherings of people, and the closure of schools, are still impacting on the national economy. The unforeseen and almost disastrous impact of the afore mentioned on the local economy is a reality.

Adjusted lockdown level 3 was introduced from 29 December 2020 to 28 February 2021, with an adjusted lockdown level 1 effective from 1 March 2021.

The Department Health issued a statement during April 2021, confirming that more than 3 338 vaccination sites had been identified by provinces. The government also announced that it has secured all the vaccines needed.

Of concern however is the current upsurge of infections in various provinces, and the slow rate of vaccinations. Senior citizens are encouraged to register on the Electronic Vaccination Data System (EVDS), and we should all assist senior citizens to register on the EVDS portal at vaccine.enroll.health.gov.za.

At provincial level, there are signs of an economic recovery and we can expect economic growth to increase by an estimated 4.6% in 2021 in the Western Cape. There are, however, significant risks, including, the third wave of Covid-19, a shortage of electricity and a rise in inflation, all of which could compromise economic recovery.

The one real difference we can all make to economic recovery is ensuring that as many people as possible are vaccinated as soon as possible.

From a municipal finance perspective, the negative impact on cashflows in the event of a 3rd wave of the Covid-19 pandemic on the ability of consumers to maintain monthly payments of municipal accounts remains a threat.

Under the current circumstances revenue projections are based on an increase of 4% for property rates and other municipal services (excluding electricity) and includes sundry tariffs. The first 6kl of water consumed will also only increase by 4%.

We are aware of the fact that our communities share our concern with regard to the steep electricity price increases granted to Eskom by the National Energy Regulator of South Africa. NERSA approved an increase of 17.8% on the monthly account for bulk electricity purchased by the Municipality from Eskom. The Municipal tariff increase guideline for electricity purchased by consumers, from the Municipality, has been set at 14,59%.

Comments received from the public on the 2021/2022 Draft Budget are amongst others, affordability, roads and stormwater, and the threat of fires. The Budget Steering committee considered all comments received from our communities in finalising the 2021/2022 IDP and 2021/22 Budget.

With this Budget we have considered the impact that COVID-19 has had on our ratepayers as well as on the ability of the Municipality to continue to operate and provide infrastructure and a high level of services that are only fully used during relatively short holiday seasons.

In order to present a balanced budget to Council, the respective municipal directorates were requested to cut back on initial expenditure budget requests.

The two Special Rating Areas approved in March 2020 for Onrus-Vermont and Kleinmond, with implementation post-phoned will also now implement their respective business plans as from 1 July 2021. The rate requested for these areas varies per area and is also included in the list of tariffs.

As in the past, an amount R7m or R500 000 per ward, has been budgeted for ward specific projects, with a focus on infrastructure related projects. In order to contribute to reducing expenditure, no budget is provided for the Mayoral Fund nor is funding provided for Grants-in-Aid.

A contribution of R300 000 towards festivals has been included in the 2021/2022 budget, as a stimulus to attract visitors to the Overstrand and boost the local economy.

Residents who qualify for an indigent grant will be assisted with the following increased limits **as from 1 July 2021, allowing more households to qualify for this support** -

- An increase in the average monthly purchase of electricity over the previous 6 months, from **400kwh to 500kwh per month.**
- An increase in the average monthly consumption of water over the previous 6 months, from **18kℓ to 20kℓ per month.**

The South African Local Government Bargaining Council (SALGBC) Salary and Wage Collective Agreement for municipalities for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consideration, which we trust will take into account the current fiscal constraints faced by government.

The proposed increase in the salary budget is 4.5%, and notch increases, which average 1.9% have also been budgeted for in view of the fact that annual salary adjustments are still to be negotiated between the employer organization (SALGA) and the respective unions.

No budget provision has been made for salary increases for Councillors and no new staff positions were considered for 2021/2022, in a further attempt to contain costs.

The Driver's Licence testing centre planned for Gansbaai, and subsequently post-poned, will now be operational in 2021/2022 after completion of the facility.

To assist in rebuilding the economy of the Overstrand and to help creating jobs for our residents R15.9m has been provided for temporary positions, including EPWP workers and seasonal staff.

All items of a Capital nature that can result in job creation for our people have also been included in the budget, particularly where this will address ageing water reticulation systems, as well as sewerage system projects and storm water projects.

The following provisions have been made for these projects in the 2021/2022 Capital Budget:

Water Reticulation and Treatment	R51,9m
Sewerage System Upgrades	R40,8m
Stormwater Systems	R 6,5m
Sport and Recreation	R 7,7m
Roads	R11,5m
Zwelihle Library	R 4,37m
Public Safety	R 7,89m

In summary the proposed tariff increases for a household for the coming financial year (2021/2022) is as follows:

Property rates and Municipal Services all increase by 4% and

Electricity by 14.59%.

I would like to take this opportunity of thanking the Public for their participation and input during the IDP Review - and Budget preparation process.

I also wish to extend my sincere appreciation to the Councillors and Ward Committee members for their contribution to the budget. My sincere thanks also to the Municipal administrative staff for the hours of work that they have put into preparing this budget over many months and at times under very challenging conditions.

Speaker, I thank you.

Alderman Dudley Coetzee
Executive Mayor: Overstrand
26 May 2021

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

ORDINARY MEETING OF THE COUNCIL

GEWONE VERGADERING VAN DIE RAAD

INTLANGANISO YESIQHELO YEBHUNGA

MINUTES / NOTULE /

IMIZUZU

DATE / DATUM / UMHLA : **26 MAY / MEI / MEYI 2021**
VENUE / PLEK / INDAWO : **VIRTUAL**
TIME / TYD / IXESHA: **11:00**

OVERSTRAND

MUNICIPALITY / MUNISIPALITEIT / U-MASIPALA

MINUTES OF **THE COUNCIL** MEETING
HELD BY MEANS OF A VIRTUAL PLATFORM ON
26 MAY 2021, AT **11:00**

PRESENT:	Councillors were present as per attached attendance register.
OFFICIALS PRESENT:	Mr D O'Neill, Municipal Manager Ms D Arrison, Director : Management Services Ms S Reyneke-Naudé, Director : Finance Mr R Williams, Director : Community Services Mr N Michaels, Director : Protection Services Mr S Madikane, Director : Economic Development & Tourism Mr S Müller, Director : Infrastructure & Planning Mr C Le Roux, Deputy Director : Finance Mr A Wyngaard, Senior Manager : Hermanus Administration Mr F Myburgh, Senior Manager : Gansbaai Administration Mr D Lakey, Senior Manager : Kleinmond Administration Mr B King, Senior Manager : Financial Services Ms R Louw, Senior Manager : Strategic Services Mr R Kuchar, Senior Manager : Town & Spatial Planning Mr H Blignaut, Deputy Director : Engineering Services Mr X Kosi, Manager : LED Ms F Lloyd, Manager : Tourism Ms H van Tonder, Manager : Council Support Services Ms N Zweni, Manager : Communication Ms R Steenekamp, Media & Social Media Liaison Officer Ms G Bucchianeri, Manager : Budget Office Mr R Fraser, Chief : Traffic/Licences Mr G Smit, Manager : Social Development Ms A Le Roux, Manager : Property Administration Ms B Plaatjies, Manager : Hermanus Administration Ms G Erasmus, Clerk : Auditorium Ms S Swart, Administrative Officer : Council Support Services
ALSO PRESENT:	Members of the Public Mr J Swarts from the Office of the Auditor-General

MINUTES/….

ATTENDANCE REGISTER

COUNCIL MEETING
26 MAY 2021

ALDERMAN/COUNCILLORS	SIGNATURE
AFRICA, F	✓
BOTHA, D	✓
BRICE, KD	✓
COETSEE, A	✓
COETZEE, DP	✓
COHEN, G	✓
DE CONING, CA	✓
GILLION, E	✓
KALOLO, SV	✓
KOMANI, AS	✓
KRIGE, F	✓
NQINATA, NNT	✓
MAY, C	✓
MHANA, M	✓
MOLEFE, B	ABSENT WITH LEAVE
MORGAN, H	✓
MSWELI, X	✓
NTSABO, L	✓
NUTT, R	✓
ORBAN, J	✓
PUNGUPUNGU, V	✓
RESANDT, C	✓
SAPEPA, NM	✓
TAFU-NWONKWO, CC	✓
TEBELE, S	✓

A. COETSEE

5.7
FINAL INTEGRATED DEVELOPMENT PLAN (IDP) REVIEW FOR 2021/22

(ITEM 9, PAGE 58 : MAYORAL COMMITTEE MEETING : 26 MAY 2021)

THE AFRICAN NATIONAL CONGRESS REQUESTED A CAUCUS AT 11:43

THE MEETING RESUMED AT 11:55

RESOLVED (SUPPORTED BY 17 COUNCILLORS):

that the final IDP review for 2021/22 **be approved**.

CLLRS S KALOLO, T NQINATA, ALD M SAPEPA, CLLRS V PUNGUPUNGU, C TAFU-NWONKWO, X MSWELI AND S TEBELE REQUESTED THAT THEIR OPPOSITION AGAINST THE RESOLUTION BE MINUTED.

RESPONSIBLE OFFICIAL : **RG LOUW**

TARGET DATE FOR IMPLEMENTATION : **1 JULY 2021**

5.8
WATER SERVICES DEVELOPMENT PLAN FOR 2021/22

(ITEM 10, PAGE 83 : MAYORAL COMMITTEE MEETING : 26 MAY 2021)

RESOLVED (SUPPORTED BY 24 COUNCILLORS):

that the Water Services Development Plan for 2021/22 **be approved.**

RESPONSIBLE OFFICIAL :	**H BLIGNAUT**
TARGET DATE FOR IMPLEMENTATION :	**1 JULY 2021**
TARGET DATE TO INFORM APPLICANT :	**NOT APPLICABLE**
TARGET DATE TO INFORM OBJECTOR :	**NOT APPLICABLE**

5.9
REVISION OF ALL BUDGET RELATED POLICIES OF THE OVERSTRAND MUNICIPALITY

(ITEM 11, PAGE 88 : MAYORAL COMMITTEE MEETING : 26 MAY 2021)

RESOLVED (SUPPORTED BY 24 COUNCILLORS):

that the budget related policies amended as indicated in the report, **be approved** and implemented with effect from 1 July 2021.

RESPONSIBLE OFFICIAL : **S REYNEKE-NAUDE**

TARGET DATE FOR IMPLEMENTATION : **1 JULY 2021**

5.10
FINAL BUDGET FOR OVERSTRAND MUNICIPALITY : 2021/2022 MTREF

(ITEM 12, PAGE 261 : MAYORAL COMMITTEE MEETING : 26 MAY 2021)

THE SPEAKER, ALD A COETSEE, REQUESTED THAT IT BE MINUTED THAT HE AFFORDED THE EXECUTIVE MAYOR, ALD D COETZEE, TIME TO DELIVER HIS BUDGET SPEECH. THE EXECUTIVE MAYOR DELIVERED HIS BUDGET SPEECH, A COPY OF WHICH IS ATTACHED AS ANNEXURE B TO THESE MINUTES.

THE MEETING STOOD DOWN AT 12:16

THE MEETING RECONVENED AT 12:20

RESOLVED (SUPPORTED BY 17 COUNCILLORS):

1. that, in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the Municipality for the 2021/2022 to 2023/2024 MTREF (Medium Term Revenue and Expenditure Framework) period **be approved** as set out in the following schedules:

   Schedule 1: Budgeted financial performance (revenue & expenditure by municipal vote)
   Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
   Schedule 3: Budgeted multi- and single year capital appropriations by standard classification (vote) and funding by source
   Schedule 4: Budgeted financial position
   Schedule 5: Budgeted cash flow
   Schedule 6: Cash backed reserves and acc. surplus reconciliation
   Schedule 7: Asset management
   Schedule 8: Basic service delivery measurement

2. that the property rates **be imposed** for the budget year 2021/2022;

3. that tariffs and charges **be approved** for the budget year 2021/2022;

4. that the Municipal Manager be authorised to sign all the necessary agreements and documents to give effect to the 1st draw down of the proposed three year borrowing programme for external loans amounting to R50 million per year;

5. that the following schedules be noted:

   Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
   Schedule 10: Budgeted capital appropriations by municipal vote

6. that **cognisance be taken** of the letters of comment received from the community and the SIME: LG MTEC Assessment Report by Provincial Treasury and the Provincial Department of Local Government; and

7. that **cognisance be taken** of the 2021/2022 Budget Report.

CLLRS S KALOLO, T NQINATA, ALD M SAPEPA, CLLRS V PUNGUPUNGU, C TAFU-NWONKWO, X MSWELI AND S TEBELE REQUESTED THAT THEIR OPPOSITION AGAINST THE RESOLUTION BE MINUTED.

RESPONSIBLE OFFICIALS: **S REYNEKE-NAUDE**
BA KING

TARGET DATE FOR IMPLEMENTATION: **1 JULY 2021**

FINAL BUDGET FOR OVERSTRAND MUNICIPALITY : 2021/2022 MTREF

5/1/1/23-2021/2022
BA King **Senior Manager: Financial Services**
20 May 2021 **(028) 313 8154**

1. Executive Summary

This report presents the proposed budget of Overstrand Municipality for the 2021/2022 to 2023/2024 MTREF (Medium Term Revenue and Expenditure Framework) period.

The comprehensive budget report is presented as Annexure C to this report.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate: Finance
Department: Financial Services

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance
Provision and maintenance of municipal services
Creation and maintenance of a safe and healthy environment
The encouragement of structured community participation in the matters of the municipality
Promotion of tourism, economic and social development

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Financial Management Act, 2003 (Act 56 of 2003) (MFMA)
Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)

6. Background/Discussion/Evaluation/Conclusion

Council noted the draft budget for 2021/2022 as tabled on 31 March 2021. The budget was then presented to the community and other spheres of government for comments, as required by legislation. The programme of Roadshows for community consultation was advertised in the local press and attendees were accommodated in community halls with big screen monitors and via electronic links on virtual platforms.

Comments received from the community arising from the statutory IDP/Budget public consultation process have been taken into consideration for purposes of preparing this report. The comments received and the municipality's responses are listed in Annexure B to this report. Letters of comment are included in Annexure K of the budget report.

The SIME: LG MTEC engagement with the Provincial Treasury and Provincial Department of Local Government was held via a virtual meeting platform on 10 May 2021. The assessment report and responses thereto are included as Annexure L of the budget report.

Proposed amendments to the 2021/2022 draft budget are summarised in paragraph 6.3 of this report and details of the amendments are included in Annexure A of the budget report.

6.1 2021/2022 Budget

1. Overview

National Treasury issued the following circulars regarding the budget for 2021/2022, budget formats and budget content:

- MFMA Circulars No. 107 & 108: 2021/2022 MTREF dated 4 December 2020 and 8 March 2021 respectively
- mSCOA Version 6.5 and 6.5.1 dated 4 December 2020 and 26 March 2021 respectively
- mSCOA Circular 7 dated 2 March 2020
- WC Treasury Circular MUN 5/2021 dated 17 March 2021
- MFMA Circular No. 71: Uniform Financial Ratios and Norms dated 17 January 2014
- MFMA Budget Guide – Version 1: March 2011

The guidelines, as set out in these budget circulars, were taken into consideration during the compilation process of the budget.

Schedules 1 – 8, attached to this report, are submitted for budget approval and schedules 9 & 10 are submitted for noting by Council. Other tables, charts and supporting schedules are included in the budget report.

The Service Delivery and Budget Implementation Plan (SDBIP) will be submitted to the Executive Mayor for approval no later than 28 days after the approval of the budget.

Accounting Standards

New and revised accounting standards were incorporated in the preparation of the budget.

mSCOA Implementation

This budget represents the 5th year of the mSCOA regulations implementation, for all municipalities, and has been based on version 6.5.1 of the mSCOA tables. Further details regarding mSCOA implementation are included in Annexure I of the budget report.

6.2 Executive Summary of the 2021/2022 Budget Proposals

Changes to the proposed draft budget were considered by the Budget Steering Committee in May 2021 after the IDP/Budget roadshows and letters of comment received from the public.

1. 2021/2022 Revenue Budget: The proposed revenue budget for 2021/2022 is R1 477 435 355. This includes R60 596 800 for capital grants. Budgeted financial performance by vote (directorates) is reflected in Schedule 1 and the budgeted financial performance in terms of revenue by source is reflected in Schedule 2.

2. 2021/2022 Operating Expenditure Budget: The proposed operating expenditure budget for 2021/2022 is R1 495 006 432. This includes non-cash items such as depreciation, debt impairment and the provision for post-retirement benefits amounting to a total of R181 600 645, of which a portion for depreciation relates to unbundled assets with the implementation of GRAP, partly resulting in expenditure exceeding revenue. The budgeted financial performance by vote (directorates) is reflected in Schedule 1 and the budgeted financial performance relating to expenditure by type is reflected in Schedule 2.

3. 2021/2022 Capital Budget: The total proposed final capital budget for 2021/2022 amounts to R274 774 547, which includes an amount of R37 458 302, identified as roll over projects from 2020/2021 and an amount of R3 872 580 for additional projects emanating from the review and public participation process. Capital budget votes and the funding thereof are reflected in Schedule 3 of this report and a list of capital projects, ward specific projects and housing projects (opex and capex) are included in Annexure E of the budget report.

4. Proposed increases to property rates, tariff and user charges:

   The proposed property rates, tariffs and user charges for 2021/2022 are included as Annexure A of this report. Examples of increases in the tariff baskets relating to a variety of consumers are included in Annexure D of the budget report.

   The proposed increases for the average medium sized household for the coming financial year (2021/2022) are as follows:

Table 1 : Average tariff increases	**2021/22**	**2020/21**
Property rates: Residential	4,00%	4,50%
Electricity	14,59%	6,22%
Water	4,00%	4,50%
Sewerage tariffs	4,00%	4,50%
Refuse tariffs	4,00%	4,50%

The property rates for business and undeveloped erven are also set to increase by 4,00%.

Further details of the 2021/2022 budget proposals can be found in the Budget Report.

6.3. Proposed amendments to the 2021/2022 draft budget

1. 2021/2022 Revenue & Expenditure Budget: The following changes are proposed:

Table 2: Revenue

REVENUE AMENDMENTS AFFECTING THE BOTTOM LINE FOR 2021/2022			
Item	**2021/2022**	**2022/2023**	**2023/2024**
DRAFT BUDGET	**1 456 633 954**	**1 492 069 121**	**1 529 399 361**
DBSA CAPITAL GRANT ROLL OVER	1 042 000		
INCREASE IN ELECTRICITY REVENUE	19 759 401	22 130 530	24 786 193
FINAL BUDGET	**1 477 435 355**	**1 514 199 650**	**1 554 185 554**

Table 3: Expenditure

OPERATIONAL EXPENDITURE AMENDMENTS AFFECTING THE BOTTOM LINE FOR 2021/2022			
Item	**2021/2022**	**2022/2023**	**2023/2024**
DRAFT BUDGET	**1 450 535 737**	**1 493 455 497**	**1 547 907 596**
BABOON MANAGEMENT			7 600 000
ALIEN CLEARING	2 200 000		
WASTE MANAGEMENT	2 155 685	1 371 010	1 385 365
CLEARING OF MUNICIPAL LAND	3 100 000		
INCREASE IN ESKOM BULK PURCHASES	35 037 351	38 155 676	41 551 530
GROUP LIFE INCREASE	2 084 277	2 177 737	2 275 680
OTHER	-106 618	-113 449	- 120 593
FINAL BUDGET	**1 495 006 432**	**1 535 059 753**	**1 600 611 666**

2. 2021/2022 Capital Budget: The following changes are proposed:

Table 4: Capital Expenditure

CAPITAL BUDGET AMENDMENTS 2021/2022			
	2021/2022	**2022/2023**	**2023/2024**
DRAFT BUDGET	**233 443 665**	**142 286 195**	**95 835 000**
ROLL OVER PROJECTS:			
FURTHER ROLLOVER PROJECTS IDENTIFIED SINCE DRAFT BUDGET	37 458 302		
WARD AMENDMENTS	0		
ADDITIONAL PROJECTS:			
BASIC SERVICES FOR EMERGENCY HOUSING: WATER	250 000		
REPLACEMENT OF OVERSTRAND WATER PIPES	3 622 580		
FINAL BUDGET	**274 774 547**	**142 286 195**	**95 835 000**

Further details and comments relating to the proposed changes can be found in Annexure A of the budget report.

3. Tariffs

The following tariff amendments are proposed:

Tariff Code	Description Changes
S23F5	Fire Compliance Certificate (excluding goFPA members)
SAN5C	Asbestos Sheet - per unit (Limited to max ~~10 sheets~~ 10m² per six month period)
ED8 & WD6	Indigent - registered (including UISP)
R30J & R60J1	~~Long Term~~ Annual Rental

Revised Tariff:

S55	SUNDRY		
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	1 800.00	no vat
S55K1A	Tender objection deposit (refundable if appeal is upheld)	3 365.00	no vat
S55K1B	Tender objection deposit (partially upheld -50% refundable)	1 675.00	no vat

Details and comments relating to the proposed tariffs can be found in Annexure A of the budget report.

7. Financial Implications

This report addresses the final proposals for the 2021/2022 MTREF for the operational and capital budgets, financial position and cash flows. The key

financial implications and challenges of adopting these proposals are the ability to generate revenue in the current economic climate and the continued delivery of sustainable services.

8. Staff Implications

No new posts were added to the staff establishment for 2021/2022.

9. Comments from other Departments, Divisions and Administrations

The Budget Report is included as Annexure C. The report serves as a comprehensive overview of the final budget. The compilation of the budget for the 2021/2022 MTREF adheres to the focus areas and strategic objectives of Council, as set out in the IDP. The final budget was the result of a process of numerous Budget Steering Committee meetings, Senior Management, Ward Committee and OMAF meetings. The draft budget was presented to the community and organs of state for comment. Comments received were taken into consideration for the final budget (Schedule of comments and the municipality's responses are included as Annexure B of this report and further details are included in Annexure K of the budget report).

10. Annexures

Schedule 1: Budgeted financial performance (revenue and expenditure by municipal vote)
Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
Schedule 3: Budgeted multi- and single year capital appropriations by standard classification (vote) and funding by source
Schedule 4: Budgeted financial position
Schedule 5: Budgeted cash flow
Schedule 6: Cash backed reserves and accumulated surplus reconciliation
Schedule 7: Asset management
Schedule 8: Basic service delivery measurement
Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
Schedule 10: Budgeted capital appropriations by municipal vote

Annexure A: List of Rates, Tariffs, Tariff Structures and Charges

Annexure B: Schedule of comments and responses

Annexure C: Budget Report 2021/2022 (Distributed as electronic medium)

RECOMMENDATION TO THE COUNCIL:

1. That, in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003), the annual budget of the Municipality for the 2021/2022 to 2023/2024 MTREF (Medium Term Revenue and Expenditure Framework) period **be approved** as set out in the following schedules:

   Schedule 1: Budgeted financial performance (revenue & expenditure by municipal vote)
   Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
   Schedule 3: Budgeted multi- and single year capital appropriations by standard classification (vote) and funding by source
   Schedule 4: Budgeted financial position
   Schedule 5: Budgeted cash flow
   Schedule 6: Cash backed reserves and acc. surplus reconciliation
   Schedule 7: Asset management
   Schedule 8: Basic service delivery measurement

2. that the property rates reflected in **Annexure A, be imposed** for the budget year 2021/2022;

3. that tariffs and charges reflected in **Annexure A, be approved** for the budget year 2021/2022;

4. that the Municipal Manager be authorised to sign all the necessary agreements and documents to give effect to the 1st draw down of the proposed three year borrowing programme for external loans amounting to R50 million per year;

5. that the following schedules be noted:

   Schedule 9: Budgeted financial performance (revenue & expenditure by standard classification)
   Schedule 10: Budgeted capital appropriations by municipal vote

6. that **cognisance be taken** of the letters of comment received from the community and the SIME: LG MTEC Assessment Report by Provincial Treasury and the Provincial Department of Local Government, included in Annexures K and L respectively of the budget report; and

7. that **cognisance be taken** of the 2021/2022 Budget Report.

RESPONSIBLE OFFICIALS: **S REYNEKE-NAUDE / BA KING**

TARGET DATE FOR IMPLEMENTATION: **1 JULY 2021**

SCHEDULE 1

WC032 Overstrand - Schedule 1 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 1 - Council & Mayor's Office	21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
Vote 2 - Municipal Manager & Internal Audit	64	86	36	–	–	–	–	–	–
Vote 3 - Management Services	821	1 070	1 189	1 416	3 157	3 157	869	348	358
Vote 4 - Finance	262 709	292 876	300 506	309 162	305 004	305 004	318 650	331 200	344 253
Vote 5 - Infrastructure & Planning	489 799	496 225	585 515	539 510	511 883	511 883	691 845	694 223	715 984
Vote 6 - Protection Services	40 605	32 267	32 797	39 830	48 375	48 375	39 531	40 997	42 522
Vote 7 - Economic and Social Development & Tourism	2 788	2 030	2 914	4 663	7 930	7 930	2 838	66	219
Vote 8 - Community Services	323 102	363 260	378 350	375 179	385 270	385 270	392 418	414 592	419 474
Total Revenue by Vote	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote *to be appropriated*									
Vote 1 - Council & Mayor's Office	4 303	38 174	19 927	35 802	36 086	36 086	37 047	37 693	38 596
Vote 2 - Municipal Manager & Internal Audit	4 542	5 050	5 361	7 587	7 587	7 587	8 040	8 240	8 551
Vote 3 - Management Services	43 809	46 736	50 129	57 115	58 749	58 749	60 741	63 168	65 574
Vote 4 - Finance	71 890	74 680	69 425	91 935	88 609	88 609	95 684	100 481	113 992
Vote 5 - Infrastructure & Planning	414 432	449 522	527 810	551 359	542 786	542 786	672 313	692 761	720 647
Vote 6 - Protection Services	73 272	81 089	83 725	118 272	121 941	121 941	115 502	120 408	125 381
Vote 7 - Economic and Social Development & Tourism	10 558	10 303	12 042	19 065	22 332	22 332	17 311	14 563	15 109
Vote 8 - Community Services	374 350	402 983	420 782	460 876	467 469	467 469	488 368	497 746	512 761
Total Expenditure by Vote	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

WC032 Overstrand - Schedule 2 - Budgeted Financial Performance (revenue and expenditure)

R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source									
Property rates	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges - electricity revenue	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
Service charges - water revenue	110 932	129 858	133 628	128 520	128 520	128 520	132 168	137 455	142 953
Service charges - sanitation revenue	72 106	77 719	80 871	78 913	78 913	78 913	87 631	91 137	94 782
Service charges - refuse revenue	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Rental of facilities and equipment	5 616	6 278	5 738	3 627	3 627	3 627	3 440	3 148	3 273
Interest earned - external investments	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Interest earned - outstanding debtors	3 854	4 193	5 040	4 673	4 650	4 650	4 681	4 868	5 062
Dividends received				–	–	–	–	–	–
Fines, penalties and forfeits	31 638	25 672	18 211	29 564	29 564	29 564	28 223	29 348	30 519
Licences and permits	2 527	2 526	1 975	2 385	2 385	2 385	2 039	2 097	2 164
Agency services	4 149	4 885	4 376	4 938	6 438	6 438	6 680	6 930	7 189
Transfers and subsidies	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other revenue	48 492	83 673	143 186	113 998	96 604	96 604	126 909	91 759	43 063
Gains on disposal of PPE	28 096	–	–	7 000	10 500	10 500	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)	**1 077 023**	**1 156 425**	**1 290 276**	**1 255 185**	**1 253 392**	**1 253 392**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type									
Employee related costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Debt impairment	18 013	17 500	23 453	26 263	26 263	26 263	21 500	21 500	21 500
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Bulk purchases	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Other materials	40 900	35 049	42 302	47 567	53 437	53 437	44 845	47 274	48 918
Contracted services	167 079	186 336	177 914	222 414	224 809	224 809	247 340	251 832	272 718
Transfers and subsidies	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	55 726	71 333	90 183	123 315	115 613	115 613	141 620	124 893	111 643
Loss on disposal of PPE		610	1 384	–	–	–	–	–	–
Total Expenditure	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)	**79 868**	**47 890**	**101 076**	**(86 825)**	**(92 166)**	**(92 166)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private	–	–	–	1 688	9 688	9 688	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)		26 685	3 730	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

SCHEDULE 3

WC032 Overstrand - Schedule 3 - Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional									
Governance and administration	**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**3 775**	**6 125**	**3 575**
Executive and council		295	2	5	466	466	5	5	5
Finance and administration	6 342	8 364	4 048	3 070	3 070	3 070	3 770	6 120	3 570
Internal audit	–	–		–	–	–	–	–	–
Community and public safety	**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**79 999**	**38 068**	**9 377**
Community and social services	2 126	5 164	1 330	18 638	18 084	18 084	9 991	760	760
Sport and recreation	5 427	23 923	9 981	12 731	8 588	8 588	7 752	500	5 000
Public safety	2 490	4 809	15 694	14 181	13 168	13 168	7 897	350	350
Housing	34 180	34 276	85 753	48 144	42 940	42 940	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**19 511**	**17 090**	**4 865**
Planning and development	45	1 346	1 220	13 594	10 372	10 372	7 987	415	415
Road transport	12 026	12 061	5 645	19 995	23 051	23 051	11 524	16 675	4 450
Environmental protection	–	–		–	–	–	–	–	–
Trading services	**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**171 489**	**81 003**	**78 018**
Energy sources	16 268	28 893	21 428	21 119	19 119	19 119	68 211	19 775	24 450
Water management	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Waste water management	21 523	42 210	26 893	77 217	69 170	69 170	47 481	35 328	31 568
Waste management	1 572	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Other	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Funded by:									
National Government	21 786	30 445	31 528	37 369	35 100	35 100	45 754	40 828	32 568
Provincial Government	42 477	35 615	85 965	2 840	2 127	2 127	600	–	–
District Municipality				–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental	4 414	26 942		46 306	47 296	47 296	65 201	36 458	3 267
Transfers recognised - capital	**68 677**	**93 002**	**117 493**	**86 516**	**84 523**	**84 523**	**111 555**	**77 286**	**35 835**
Borrowing	19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds	17 379	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total Capital Funding	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

WC032 Overstrand - Schedule 4 - Budgeted Financial Position

	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS									
Current assets									
Cash	94 453	123 988	143 570	85 812	118 129	118 129	50 829	60 616	113 942
Call investment deposits	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Consumer debtors	64 957	74 000	88 479	83 889	84 491	84 491	84 475	86 111	89 560
Other debtors	52 806	61 176	58 432	34 983	34 987	34 987	38 027	41 067	44 107
Current portion of long-term receivables	10	7	4	3	–	–	–	–	–
Inventory	32 352	16 029	10 219	9 540	9 540	9 540	9 940	10 315	10 631
Total current assets	**625 093**	**684 399**	**810 947**	**614 227**	**647 147**	**647 147**	**583 272**	**598 109**	**658 240**
Non current assets									
Long-term receivables	20	4	–	1	–	–	–	–	–
Investments	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Investment property	113 951	117 433	123 121	121 846	121 846	121 846	127 346	132 846	138 346
Investment in Associate	–	–					–	–	–
Property, plant and equipment	3 346 195	3 405 429	3 488 698	3 790 408	3 642 574	3 642 574	3 772 076	3 770 524	3 723 398
							–	–	–
Biological							–	–	–
Intangible	6 699	8 597	9 168	4 753	4 753	4 753	4 363	4 154	3 735
Other non-current assets	124 182	130 928	130 928	–	130 928	130 928	130 928	130 928	130 928
Total non current assets	**3 635 642**	**3 712 914**	**3 798 429**	**3 982 468**	**3 954 561**	**3 954 561**	**4 096 878**	**4 108 458**	**4 074 396**
TOTAL ASSETS	**4 260 735**	**4 397 313**	**4 609 376**	**4 596 695**	**4 601 708**	**4 601 708**	**4 680 150**	**4 706 567**	**4 732 636**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	33 448	39 725	45 458	52 751	53 956	53 956	50 263	56 515	47 277
Consumer deposits	38 462	40 020	40 992	62 074	62 074	62 074	64 074	66 074	68 074
Trade and other payables	119 809	107 963	166 030	104 604	98 955	98 955	180 596	206 288	265 171
Provisions	29 790	33 010	42 460	35 286	35 286	35 286	46 378	49 687	51 043
Total current liabilities	**221 509**	**220 717**	**294 941**	**254 715**	**250 272**	**250 272**	**341 312**	**378 564**	**431 565**
Non current liabilities									
Borrowing	408 658	422 933	431 475	430 260	430 401	430 401	430 795	424 794	428 033
Provisions	205 051	222 157	209 257	256 985	256 985	256 985	227 039	228 107	227 820
Total non current liabilities	**613 708**	**645 090**	**640 732**	**687 245**	**687 386**	**687 386**	**657 833**	**652 901**	**655 853**
TOTAL LIABILITIES	**835 218**	**865 807**	**935 673**	**941 960**	**937 658**	**937 658**	**999 146**	**1 031 466**	**1 087 418**
NET ASSETS	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	3 422 258	3 528 279	3 670 476	3 651 390	3 660 705	3 660 705	3 677 777	3 671 874	3 641 991
Reserves	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

WC032 Overstrand - Schedule 5 - Budgeted Cash Flows

R thousand	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	213 851	230 566	238 449	259 513	255 713	255 713	279 664	290 510	301 791
Service charges	590 742	643 620	689 210	655 534	655 430	655 430	792 663	862 879	940 579
Other revenue	75 406	128 882	175 357	131 331	123 425	123 425	159 489	112 664	65 599
Transfers and Subsidies - Operational	131 819	110 341	120 949	131 840	150 774	150 774	139 692	144 977	148 209
Transfers and Subsidies - Capital	64 248	32 017	60 675	30 619	37 228	37 228	46 354	40 828	32 568
Interest	34 175	45 960	53 186	36 073	31 050	31 050	27 456	28 554	29 697
Dividends				–	–	–	–	–	–
Payments									
Suppliers and employees	(818 415)	(929 996)	(971 606)	(983 752)	(1 050 822)	(1 050 822)	(1 166 090)	(1 261 132)	(1 295 062)
Finance charges	(46 129)	(44 921)	(46 570)	(51 482)	(51 482)	(51 482)	(51 804)	(51 923)	(52 180)
Transfers and Grants	(1 800)	(486)	(560)	(11 610)	(8 680)	(8 680)	(12 324)	(12 557)	(13 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**243 897**	**215 983**	**319 091**	**198 066**	**142 635**	**142 635**	**215 101**	**154 801**	**158 142**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	81 451	(566)	3 289	7 000	–	–	–	–	–
Decrease (increase) in non-current receivables	8	8	7	7	10	10	–	–	–
Decrease (increase) in non-current investments	(4 980)	(4 980)	(4 980)	(7 575)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments									
Capital assets	(105 255)	(172 777)	(211 056)	(303 738)	(280 086)	(280 086)	(274 775)	(142 286)	(95 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(28 775)**	**(178 314)**	**(212 740)**	**(304 307)**	**(285 056)**	**(285 056)**	**(279 755)**	**(147 266)**	**(100 815)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans				–	–	–	–	–	–
Borrowing long term/refinancing	30 000	54 000	54 000	54 000	54 000	54 000	50 000	50 000	50 000
Increase (decrease) in consumer deposits				(1 000)	(1 000)	(1 000)	2 000	2 000	2 000
Payments									
Repayment of borrowing	(29 969)	(33 448)	(39 725)	(46 374)	(46 263)	(46 263)	(54 646)	(49 748)	(56 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**31**	**20 552**	**14 275**	**6 626**	**6 737**	**6 737**	**(2 646)**	**2 252**	**(4 000)**
NET INCREASE/ (DECREASE) IN CASH HELD	**215 153**	**58 220**	**120 626**	**(99 615)**	**(135 684)**	**(135 684)**	**(67 299)**	**9 786**	**53 326**
Cash/cash equivalents at the year begin:	**259 815**	**474 967**	**533 188**	**585 426**	**653 813**	**653 813**	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the year end:	**474 967**	**533 188**	**653 813**	**485 812**	**518 129**	**518 129**	**450 829**	**460 616**	**513 942**

WC032 Overstrand - Schedule 6 - Cash backed reserves/accumulated surplus reconciliation

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available									
1. Local/District municipalities to i	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Other current investments > 90 days	(0)	0	–	(0)	–	–	–	–	–
Investments - Investment in Associate	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Cash and investments available:	**519 562**	**583 711**	**700 328**	**551 272**	**572 589**	**572 589**	**512 994**	**530 621**	**591 931**
Application of cash and investments									
Total Trade and other payables	–	–	–	–	–	–	–	–	–
Unspent borrowing	10 450	38 199	–	25 193	25 193	25 193	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	(234 701)	(242 434)	(310 844)	(219 251)	(214 941)	(214 941)	(302 146)	(331 089)	(396 241)
Other provisions				4 109	4 109	4 109	10 200	10 200	10 200
Long term investments committed	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Total Application of cash and investments:	**(176 397)**	**(150 485)**	**(261 102)**	**(121 144)**	**(127 835)**	**(127 835)**	**(226 555)**	**(247 657)**	**(304 825)**
Surplus(shortfall)	**695 959**	**734 196**	**961 430**	**672 416**	**700 423**	**700 423**	**739 548**	**778 278**	**896 756**

WC032 Overstrand - Table A9 Asset Management

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE									
Total New Assets	**75 610**	**175 110**	**188 804**	**215 433**	**201 924**	**201 924**	**191 795**	**84 958**	**35 567**
Roads Infrastructure	10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Storm water Infrastructure	255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Electrical Infrastructure	15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
Water Supply Infrastructure	627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Sanitation Infrastructure	–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Solid Waste Infrastructure	105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***26 438***	***96 933***	***76 763***	***117 549***	***113 622***	***113 622***	***98 618***	***33 000***	***17 300***
Community Facilities	3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–
Sport and Recreation Facilities	5 427	–	2 447	50	50	50	7 481	500	5 000
Community Assets	***8 656***	***30 804***	***4 531***	***12 793***	***9 837***	***9 837***	***22 833***	***500***	***5 000***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets	***38 552***	***37 368***	***87 502***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**1 593**	**1 346**	**3 345**	**7 896**	**7 896**	**7 896**	**3 933**	**6 050**	**3 500**
Furniture and Office Equipment	**205**	**295**	**246**	**1 025**	**1 025**	**1 025**	**875**	**840**	**840**
Machinery and Equipment	**166**	**1 428**	**533**	**760**	**860**	**860**	**1 641**	**760**	**760**
Transport Assets	**–**	**6 936**	**15 884**	**22 440**	**20 732**	**20 732**	**5 000**	**7 350**	**4 900**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets	**29 644**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Roads Infrastructure	2 020	–	8	–	–	–	–	–	–
Storm water Infrastructure	10 677	–	–	–	–	–	–	–	–
Electrical Infrastructure	819	–	–	1 000	1 000	1 000	1 000	–	–
Water Supply Infrastructure	2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Sanitation Infrastructure	10 591	–	2 711	4 061	4 061	4 061	650	700	700
Solid Waste Infrastructure	1 634	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***28 370***	**–**	***3 606***	***25 621***	***25 050***	***25 050***	***33 945***	***19 200***	***17 700***
Community Facilities	1 217	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	***1 217***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**57**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Total Upgrading of Existing Assets	**–**	**–**	**18 646**	**62 684**	**53 112**	**53 112**	**49 034**	**38 128**	**42 568**
Roads Infrastructure	–	–	–	200	200	200	–	–	–
Storm water Infrastructure	–	–	1 285	13 057	13 057	13 057	–	–	–
Electrical Infrastructure	–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Water Supply Infrastructure	–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Sanitation Infrastructure	–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Solid Waste Infrastructure	–	–	–	3 960	3 960	3 960	553	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	**–**	**–**	***11 051***	***50 206***	***44 727***	***44 727***	***46 913***	***38 128***	***42 568***
Community Facilities	–	–	–	976	906	906	100	–	–
Sport and Recreation Facilities	–	–	7 534	11 503	7 480	7 480	2 021	–	–
Community Assets	**–**	**–**	***7 534***	***12 479***	***8 386***	***8 386***	***2 121***	**–**	**–**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	61	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	**–**	**–**	***61***	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Roads Infrastructure	12 023	12 061	5 645	19 995	22 586	22 586	10 218	13 000	2 000
Storm water Infrastructure	10 932	7 247	9 202	29 441	29 378	29 378	6 590	–	–
Electrical Infrastructure	16 268	28 893	21 428	21 119	19 119	19 119	65 981	16 100	22 000
Water Supply Infrastructure	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Sanitation Infrastructure	10 591	34 963	16 081	47 776	40 257	40 257	40 891	35 328	31 568
Solid Waste Infrastructure	1 739	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***54 809***	***96 933***	***91 420***	***193 376***	***183 399***	***183 399***	***179 477***	***90 328***	***77 568***
Community Facilities	4 446	30 804	2 084	13 719	10 693	10 693	15 452	–	–
Sport and Recreation Facilities	5 427	–	9 981	11 553	7 530	7 530	9 502	500	5 000
Community Assets	***9 873***	***30 804***	***12 065***	***25 272***	***18 223***	***18 223***	***24 954***	***500***	***5 000***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	4 372	3 092	1 810	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets	***38 552***	***37 368***	***87 563***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**1 593**	**1 346**	**3 345**	**7 896**	**7 896**	**7 896**	**3 933**	**6 050**	**3 500**
Furniture and Office Equipment	**205**	**295**	**246**	**1 025**	**1 025**	**1 025**	**875**	**840**	**840**
Machinery and Equipment	**223**	**1 428**	**533**	**760**	**860**	**860**	**1 641**	**760**	**760**
Transport Assets	**–**	**6 936**	**15 884**	**22 440**	**20 732**	**20 732**	**5 000**	**7 350**	**4 900**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset class	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSET REGISTER SUMMARY - PPE (WDV)	3 591 027	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Roads Infrastructure	1 054 313	1 068 859	1 059 300	1 002 295	1 004 886	1 004 886	977 558	952 835	916 524
Storm water Infrastructure				248 394	248 331	248 331	247 201	239 209	231 201
Electrical Infrastructure	522 972	525 175	520 037	514 928	512 928	512 928	552 006	540 073	534 418
Water Supply Infrastructure	481 367	464 323	474 519	512 347	509 776	509 776	532 361	534 696	533 616
Sanitation Infrastructure	569 303	582 010	612 374	413 216	405 697	405 697	435 850	460 497	481 231
Solid Waste Infrastructure	30 303	26 500	24 634	48 639	48 224	48 224	48 809	45 549	42 286
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***2 658 258***	***2 666 867***	***2 690 864***	***2 739 819***	***2 729 842***	***2 729 842***	***2 793 785***	***2 772 859***	***2 739 276***
Community Facilities									
Sport and Recreation Facilities									
Community Assets	***183 622***	***204 522***	***206 866***		**–**		**–**	**–**	**–**
Heritage Assets	**124 182**	**130 928**	**130 928**	**124 182**	**130 928**	**130 928**	**130 928**	**130 928**	**130 928**
Revenue Generating					–			–	–
Non-revenue Generating				121 846	121 846			–	–
Investment properties	***113 951***	***117 433***	***123 121***	***121 846***	***121 846***	***121 846***	***127 346***	***132 846***	***138 346***
Operational Buildings	–	–			–	–		–	–
Housing	–	–			–	–		–	–
Other Assets	***504 315***	***534 039***	***590 968***	***803 760***	***791 693***	***791 693***	***860 822***	***882 867***	***876 206***
Biological or Cultivated Assets	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–			–	–			
Licences and Rights	–	–		4 753	4 753	4 753			
Intangible Assets	***6 699***	***8 597***	***9 168***	***4 753***	***4 753***	***4 753***	***4 363***	***4 154***	***3 735***
Computer Equipment				**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment				**21 360**	**21 360**	**21 360**	**15 935**	**11 703**	**5 120**
Machinery and Equipment				**5 268**	**5 368**	**5 368**	**5 933**	**5 219**	**4 638**
Transport Assets				**96 019**	**94 311**	**94 311**	**95 602**	**97 876**	**98 158**
Libraries				**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**3 591 027**	**3 662 386**	**3 751 914**	**3 917 008**	**3 900 101**	**3 900 101**	**4 034 713**	**4 038 452**	**3 996 407**
EXPENDITURE OTHER ITEMS									
Depreciation	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Repairs and Maintenance by Asset Class	**160 036**	**215 024**	**188 517**	**210 905**	**216 106**	**216 106**	**254 233**	**264 927**	**273 999**
Roads Infrastructure	53 229	61 860	65 691	67 578	67 622	67 622	67 503	72 621	76 925
Storm water Infrastructure	6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Electrical Infrastructure	17 645	23 082	36 812	31 243	32 317	32 317	33 421	34 770	35 023
Water Supply Infrastructure	15 014	17 367	16 161	19 710	19 710	19 710	21 537	22 559	22 927
Sanitation Infrastructure	13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Solid Waste Infrastructure	12 946	22 918	1 168	3 691	3 651	3 651	6 936	7 228	7 428
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	113	216	186	186	–	–	–
Information and Communication Infrastructure	–	–	–	42	42	42	–	–	–
Infrastructure	***117 901***	***145 959***	***134 766***	***141 901***	***143 636***	***143 636***	***149 272***	***157 980***	***163 731***
Community Facilities	12 289	27 117	29 422	37 242	40 524	40 524	46 573	45 487	45 933
Sport and Recreation Facilities	–	12 685	4 176	7 516	7 817	7 817	15 083	15 994	16 413
Community Assets	***12 289***	***39 801***	***33 597***	***44 758***	***48 340***	***48 340***	***61 656***	***61 481***	***62 345***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	8 009	1 582	3 373	3 065	3 065	11 914	12 304	13 187
Housing	–	–	–	37	237	237	–	–	–
Other Assets	**–**	***8 009***	***1 582***	***3 410***	***3 302***	***3 302***	***11 914***	***12 304***	***13 187***
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Intangible Assets	**–**	**–**	***6 009***	***5 925***	***5 925***	***5 925***	***6 528***	***6 862***	***7 213***
Computer Equipment	**5 207**	**4 890**	**766**	**2 186**	**2 186**	**2 186**	**2 280**	**2 394**	**2 514**
Furniture and Office Equipment	**17 919**	**16 364**	**242**	**2 811**	**2 803**	**2 803**	**6 095**	**6 312**	**6 527**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**5 548**	**6 194**	**6 598**
Transport Assets	**6 719**	**–**	**11 555**	**9 914**	**9 914**	**9 914**	**10 940**	**11 401**	**11 882**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL EXPENDITURE OTHER ITEMS	**294 882**	**346 138**	**323 058**	**352 782**	**357 983**	**357 983**	**399 896**	**408 974**	**417 380**
Renewal and upgrading of Existing Assets as % of tota	*28.2%*	*0.0%*	*10.5%*	*29.1%*	*27.9%*	*27.9%*	*30.2%*	*40.3%*	*62.9%*
Renewal and upgrading of Existing Assets as % of dep	*22.0%*	*0.0%*	*16.5%*	*62.2%*	*55.1%*	*55.1%*	*57.0%*	*39.8%*	*42.0%*
R&M as a % of PPE	*4.8%*	*6.3%*	*5.4%*	*5.6%*	*5.9%*	*5.9%*	*6.7%*	*7.0%*	*7.4%*
Renewal and upgrading and R&M as a % of PPE	*5.0%*	*6.0%*	*6.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*

WC032 Overstrand - Schedule 8 - Basic service delivery measurement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets									
Water:									
Piped water inside dwelling	29 174	29 800	29 946	29 946	29 946	29 946	30 844	31 769	32 722
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	3 052	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	32 226	33 420	33 621	33 621	33 621	33 621	34 402	37 106	36 991
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 226**	**33 420**	**33 621**	**33 621**	**33 621**	**33 621**	**34 402**	**37 106**	**36 991**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	29 165	29 631	30 060	30 060	30 060	30 060	30 962	31 891	32 848
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	3 620	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Minimum Service Level and Above sub-total	32 785	33 251	33 735	33 735	33 735	33 735	34 520	37 228	37 117
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 785**	**33 251**	**33 735**	**33 735**	**33 735**	**33 735**	**34 520**	**37 228**	**37 117**
Energy:									
Electricity (at least min.service level)	6 112	5 831	–	5 665	5 665	5 665	5 384	5 103	4 822
Electricity - prepaid (min.service level)	18 814	19 464	21 546	20 114	20 114	20 114	20 497	20 880	20 880
Minimum Service Level and Above sub-total	24 926	25 295	21 546	25 779	25 779	25 779	25 881	25 983	25 702
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**24 926**	**25 295**	**21 546**	**25 779**	**25 779**	**25 779**	**25 881**	**25 983**	**25 702**
Refuse:									
Removed at least once a week	32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Minimum Service Level and Above sub-total	32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 695**	**33 105**	**33 366**	**33 366**	**33 366**	**33 366**	**34 367**	**35 398**	**36 460**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Highest level of free service provided per household									
Property rates (R value threshold)	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	4	4	4	4	4	4	4	4	4
Sanitation (Rand per household per month)	73	78	82	86	86	86	89	94	100
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	210	210	210	210	210	210	210	210	210
Revenue cost of subsidised services provided (R'000)									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	51 711	50 983	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)	–	779	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	318	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**51 711**	**52 080**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

WC032 Overstrand - Schedule 9 - Budgeted Financial Performance (revenue and expenditure by functional classification)

Standard Classification Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional									
Governance and administration	**334 461**	**327 040**	**347 612**	**336 136**	**358 170**	**358 170**	**357 072**	**370 592**	**382 268**
Executive and council	21 599	27 347	30 254	17 821	39 281	39 281	31 359	32 826	31 414
Finance and administration	262 045	299 607	317 322	318 315	318 889	318 889	325 712	337 766	350 854
Internal audit	50 817	86	36	–	–	–	–	–	–
Community and public safety	**109 158**	**118 499**	**164 043**	**148 846**	**144 111**	**144 111**	**164 655**	**128 556**	**85 859**
Community and social services	4 149	8 471	8 071	8 185	8 217	8 217	7 145	7 017	7 286
Sport and recreation	8 218	30 199	18 801	10 262	13 549	13 549	10 133	8 242	13 051
Public safety	40 605	32 372	32 801	39 830	48 262	48 262	39 531	40 997	42 522
Housing	56 186	47 457	104 370	90 568	74 083	74 083	107 845	72 300	23 000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**23 251**	**16 861**	**15 503**	**10 065**	**16 730**	**16 730**	**16 227**	**20 388**	**9 674**
Planning and development	14 259	10 337	8 315	9 788	13 182	13 182	9 362	7 105	7 389
Road transport	8 970	6 229	7 166	245	3 516	3 516	6 828	13 245	2 245
Environmental protection	22	295	21	32	32	32	37	38	40
Trading services	**674 417**	**752 662**	**804 239**	**792 445**	**781 297**	**781 297**	**939 483**	**994 663**	**1 076 385**
Energy sources	381 333	419 560	459 980	436 955	425 813	425 813	570 263	609 162	679 933
Water management	125 375	145 980	153 663	150 392	149 955	149 955	157 061	157 973	164 018
Waste water management	95 070	110 345	103 934	114 335	110 293	110 293	116 972	128 616	128 491
Waste management	72 639	76 777	86 662	90 764	95 237	95 237	95 187	98 912	103 943
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional									
Governance and administration	**186 762**	**222 134**	**216 164**	**270 009**	**271 503**	**271 503**	**284 904**	**296 304**	**315 796**
Executive and council	24 780	56 567	39 624	62 707	62 170	62 170	66 557	68 284	70 632
Finance and administration	71 864	162 899	174 217	203 733	205 764	205 764	214 255	223 869	240 848
Internal audit	90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Community and public safety	**138 037**	**159 878**	**171 527**	**251 675**	**247 061**	**247 061**	**257 893**	**244 282**	**236 990**
Community and social services	33 856	16 972	15 216	23 502	23 882	23 882	19 164	19 957	22 320
Sport and recreation	18 307	43 905	44 289	56 586	58 938	58 938	59 600	59 369	60 351
Public safety	73 286	80 702	82 675	119 176	121 459	121 459	115 407	120 327	125 515
Housing	12 589	18 299	29 347	52 410	42 783	42 783	63 723	44 630	28 804
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**182 017**	**146 841**	**156 576**	**176 095**	**178 714**	**178 714**	**187 466**	**190 782**	**198 975**
Planning and development	85 115	36 688	39 397	51 179	54 066	54 066	51 373	50 439	52 336
Road transport	91 197	103 331	107 277	108 617	108 250	108 250	116 270	121 827	126 899
Environmental protection	5 705	6 821	9 902	16 298	16 398	16 398	19 823	18 515	19 740
Trading services	**490 339**	**576 651**	**641 935**	**640 514**	**644 261**	**644 261**	**761 149**	**800 303**	**845 364**
Energy sources	295 386	313 606	366 823	354 355	355 355	355 355	442 180	476 214	511 219
Water management	66 052	107 916	112 899	124 167	125 029	125 029	129 815	127 271	130 484
Waste water management	64 937	84 120	90 406	88 633	90 518	90 518	102 665	106 889	110 075
Waste management	63 964	71 009	71 808	73 358	73 358	73 358	86 489	89 929	93 585
Other	**–**	**3 031**	**2 998**	**3 719**	**4 019**	**4 019**	**3 595**	**3 389**	**3 487**
Total Expenditure - Functional	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

WC032 Overstrand - Schedule 10 - Budgeted Capital Expenditure by directorate

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	–	–	–	–	–	–	3 715	6 065	3 515
Vote 4 - Finance	–	–	–	–	–	–	60	60	60
Vote 5 - Infrastructure & Planning	–	63 169	15 575	108 693	82 050	82 050	181 114	100 328	67 675
Vote 6 - Protection Services	–	4 809	–	–	–	–	354	350	350
Vote 7 - Economic and Social Development	–	–	–	–	–	–	45	45	45
Vote 8 - Community Services	–	66 541	58 300	–	–	–	4 297	8 110	5 660
Total Capital Expenditure - Vote	**–**	**134 520**	**73 875**	**108 693**	**82 050**	**82 050**	**189 585**	**114 958**	**77 305**
Single-year expenditure to be appropriated									
Vote 1 - Council & Mayor's Office	–	–	–	–	461	461	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	6 346	295	3 966	3 015	3 015	3 015	–	–	–
Vote 4 - Finance	–	–	22	60	60	60	–	–	–
Vote 5 - Infrastructure & Planning	16 315	28 195	93 905	117 721	117 560	117 560	50 206	27 328	18 530
Vote 6 - Protection Services	2 517	–	12 064	13 981	13 018	13 018	7 535	–	–
Vote 7 - Economic and Social Development	–	–	375	842	842	842	–	–	–
Vote 8 - Community Services	80 077	12 100	26 849	59 426	63 081	63 081	27 449	–	–
Capital single-year expenditure sub-total	**105 255**	**40 590**	**137 181**	**195 045**	**198 037**	**198 037**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure - Vote	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

RATES TARIFFS

Tariff Code	Detail	2021/2022		2020/2021		1.0400
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
		R	R	R	R	
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2015**					
RATE1*	Commercial Land with Improvements	0.00939	0.00939	0.00903	0.00903	4.0000%
RATE2*	Residential Land with Improvements	0.00620	0.00620	0.00596	0.00596	4.0000%
	**** See attached schedule of Exemptions and Rebates applicable***					
RATE3	Municipal Properties: Investment Properties	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	
RATE4	Municipal Properties: Property, Plant and Equipment	0.00000	0.00000	0.00000	0.00000	
RATE6	Building Clause	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	
RATE7	Farm/Agriculture (Bona-fide)	0.00155	0.00155	0.00149	0.00149	4.0000%
RATE8	Undeveloped erven	0.00849	0.00849	0.00816	0.00816	4.0000%
RATE9	Government Properties: Commercial	0.00939	0.00939	0.00903	0.00903	4.0000%
RAT10	Government Properties: Residential	0.00620	0.00620	0.00596	0.00596	4.0000%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0.00063	0.00063	0.00061	0.00061	3.5000%
RAT12	KSRA (Kleinmond)	0.00050	0.00050	0.00050	0.00050	0.0000%
RAT13	OVSRA (Onrus-Vermont)	0.00035	0.00035	0.00035	0.00035	0.0000%

PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES

ATTACHMENTS TO THE RATES TARIFF SCHEDULE

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
BUS	General Tax: Commercial	All business, industries, Bed and Breakfast and Guest Houses	NO exemptions Bed and Breakfast as well as Guesthouses can apply before 30 June for the following rebate on the difference between Bus and Res rate: 1 - 2 X lettable room : 100% 3 X lettable room : 75% 4 X lettable room : 50% 5 X lettable room : 25%
BUSO	General Tax: Tourism and Recreational Resorts outside the municipal service areas	Hotels, Guest Houses, Cottages, Caravan Parks and Holiday Resorts, Chalets	50% rebate on the tax applicable on commercial property in urban areas
RES	General Tax: Residential properties within the municipal service areas	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes, Small holdings not used for bona fide farming purposes	The first R15 000.00 of the rateable value of all residential properties is exempted from property tax as per the Municipal Propery Rates Act, Section 17 (1) h A further R35 000.00 of the rateable value is exempted in respect of all residential properties where a residential completion certificate has been issued An Additional rebate of 20% of the levy calculated on such properties is granted Rebate to qualifying property owners as indicated under "Other Retabe"
RESO	General Tax: Residential properties outside the municipal service area	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	50% of the tax applicable on residential property in urban areas Rebate to qualifying property owners as indicated under "Other Retabe"
FARMS	General Tax: Farming properties	Small holdings used for bona fide farming purposes outside municipal service area	Agricultural purpose in relation to the use of a property, excludes the use of the property for the purpose of ecotourism or for the trading In or hunting game
FARMS	Conservation land	Privately owned properties whether designated or used for conservation purposes	Not rateable in terms of section 17(1)(e) of the Municipal Property Rates Act
	Other Rebates	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	- Property zoned single residential must be occupied permantly by the applicant; - The applicant must be the registered owner; - Applicant may not be the registered owner of more than one property
PR100			* A rebate of 100% to approved applicant in terms of the Property Rates Policy, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month
PR050			* A rebate of 50% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month
PR040			* A rebate of 40% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income more than four times (4X) but less than eight times (8X) of state funded social pensions per month

EXEMPTIONS FROM PROPERTY RATES (Rates Policy)

Religious organisations	A property registered in the name of and used primarily as a place of public worship by a religious organization/community, including an official residence registered in the name of that organization/community which is occupied by an office bearer who officiates at services at that place of worship in terms of section 17(1)(i) of the MPRA
Health and welfare institutions	Properties used exclusively as a hospital, clinic, mental hospital, orphanage, non-profit retirement village, old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the boundaries of Overstrand Municipality
Private schools and Educational Institutions	Property used by registered private schools for educational purposes only
Charitable institutions	Properties belonging to not-for-gain institutions or organizations that perform charitable work
Sporting bodies	Property used by an organization whose sole purpose is to use the property for sporting purposes, for gain or not. Assistance to professional sporting organizations may differ from that afforded to amateur bodies. The rebate will be award **at the sole discretion of council on an annual basis**.
Agricultural societies	Property belonging to agricultural societies affiliated to the SA Agricultural Union used for the purposes of the society
Cutural institutions	Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.
Museums, libraries, art galleries and botanical gardens	Registered in the name of private persons, open to the public and not operated for gain.
Youth development organisations	Property owned and/or used by organizations such as the Boy Scouts, Girls Guides, Voortrekkers or organizations the Council deems to be similar.
Animal protection	Property owned or used by institutions/organizations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.

SUNDRY TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040 / 1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S1	**BOAT LICENSE/PERMITS, LAUNCHING & ENTRANCE FEE**					
S1J	**Kleinbaai Boat Launching:**					
S1J1	On site Parking pm	1 019.13	1 172.00	980.00	1 127.00	3.99%
S1J2A	Category B1: Shark-view operators/whale-watching (Incl on-site parking) pa	42 756.52	49 170.00	41 112.17	47 279.00	4.00%
S1J2B	Category B2: Shark-view operators/whale-watching (excl on-site parking) pm	3 273.04	3 764.00	3 146.96	3 619.00	4.01%
S1J2C	Category B2: Shark-view operators/whale-watching (excl on-site parking) pa	32 633.91	37 529.00	31 379.13	36 086.00	4.00%
S1J4A	Kelp Collectors pm	4 088.70	4 702.00	3 931.30	4 521.00	4.00%
S1J4B	Kelp Collectors pa	40 793.91	46 913.00	39 225.22	45 109.00	4.00%
S1J4C	Kelp Collectors, Whale Watching and Shark Diving per launch	265.22	305.00	254.78	293.00	4.10%
S1J5	Oversize vessel	tariff + 50%	applicable vat	tariff + 50%	applicable vat	
S1J6A	Nature Conservation	no charge	no vat	no charge	no vat	
S1J6B	Support Service per month	774.78	891.00	745.22	857.00	3.97%
S1J6C	Support Service per launch	103.48	119.00	99.13	114.00	4.39%
S1J7A1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	660.00	759.00	634.78	730.00	3.97%
S1J7A2	Recreational Fishing Vessels < 7m per Launch	77.39	89.00	74.78	86.00	3.49%
S1J7A3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	793.04	912.00	762.61	877.00	3.99%
S1J7A4	Recreational Fishing Vessels > 7m per Launch	103.48	119.00	99.13	114.00	4.39%
S1J7B1	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	720.00	828.00	692.17	796.00	4.02%
S1J7B2	Commercial Fishing Vessels > 7m pa	953.91	1 097.00	917.39	1 055.00	3.98%
S1J7B3	Commercial Fishing Vessels < 7m per launch	90.44	104.00	86.96	100.00	4.00%
S1J7B4	Commercial Fishing Vessels > 7m per launch	115.65	133.00	111.30	128.00	3.91%
S1J8A	Passenger Boats pm	1 633.04	1 878.00	1 570.44	1 806.00	3.99%
S1J8B	Passenger Boats per launch	158.26	182.00	152.17	175.00	4.00%
S1J9	Use of Tractor for Boat Launching per month	276.52	318.00	266.09	306.00	3.92%
S1J11	Formal Shop Rental / month	949.57	1 092.00	913.04	1 050.00	4.00%
S1J12	Informal Trader under cover rental / month	625.22	719.00	600.87	691.00	4.05%
S1M	**Kleinmond Slipway:**					
S1M1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	660.00	759.00	634.78	730.00	3.97%
S1M2	Recreational Fishing Vessels < 7m per Launch	77.39	89.00	74.78	86.00	3.49%
S1M3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	793.04	912.00	762.61	877.00	3.99%
S1M4	Recreational Fishing Vessels > 7m per Launch	103.48	119.00	99.13	114.00	4.39%
S1M5	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	720.00	828.00	692.17	796.00	4.02%
S1M6	Commercial Fishing Vessels > 7m pa	953.91	1 097.00	917.39	1 055.00	3.98%
S1M7	Commercial Fishing Vessels < 7m per launch	90.44	104.00	86.96	100.00	4.00%
S1M8	Commercial Fishing Vessels > 7m per launch	107.83	124.00	103.48	119.00	4.20%
S1M9	Passenger Boats pm	1 633.04	1 878.00	1 570.44	1 806.00	3.99%
S1M10	Passenger Boats per launch	158.26	182.00	152.17	175.00	4.00%
S1T	**Registered Launching Sites managed by the Overstrand Municipality (08:00-16:00) (Western Cape December School Holiday and when declared by Council) EXCLUDING Buffeljahctsbaai, Blue Water Bay, Du Toit Street Site to the Kleinriver at Stanford.**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S1T1	**Affiliated Members**					
S1T1A	Annually	240.87	277.00	231.30	266.00	4.14%
S1T1B	Monthly	144.35	166.00	139.13	160.00	3.75%
S1T1C	Weekly	72.17	83.00	69.57	80.00	3.74%
S1T1D	Daily	25.22	29.00	24.35	28.00	3.57%
S1T2	**Non- Affiliated Members**					
S1T2A	Annually	480.87	553.00	462.61	532.00	3.95%
S1T2B	Monthly	216.52	249.00	207.83	239.00	4.18%
S1T2C	Weekly	120.87	139.00	116.52	134.00	3.73%
S1T2D	Daily	37.39	43.00	35.65	41.00	4.88%
S2	**BUILDING CONTROL**					
S2A1	Building Plan Fees : Minor Building Works	263.48	303.00	254.78	293.00	3.41%
S2A2	Building Plan Fees : 0 up to 30 m² (Fixed fee)(S2A3 x 30)	991.20	1 139.88	950.44	1 093.00	4.29%
S2A3	Building Plan Fees : Greater than 30 m² up to 100 m² (R/m²)	33.04	38.00	31.74	36.50	4.10%
S2A4	Building Plan Fees : Greater than 100 m² up to 200 ²m (R/m²)	39.13	45.00	37.39	43.00	4.65%
S2A5	Building Plan Fees : Greater than 200 m² up to 300 m² (R/m²)	46.09	53.00	44.35	51.00	3.92%
S2A6	Building Plan Fees : Greater than 300 m² (R/m²)	50.44	58.00	48.70	56.00	3.57%
S2A7	Building Plan Fees : Government Subsidized Housing Schemes smaller than 80 m² (privatly constructed)	235.65	271.00	226.96	261.00	3.83%
S2A8	Building Plan Fees : New Government Subsidised Housing Schemes (Government constructed)	no charge	no vat	no charge	no vat	
S2A9	Building Plan Fees : Government Subsidized Housing Schemes (verandas < 15 m²)	no charge	no vat	no charge	no vat	
S2A10	Building Plan Fees : Agricultural buildings (excluding residential buildings) (R/m²)	21.74	25.00	21.04	24.20	3.33%
S2A11	Building Plan Fees : Industrial buildings (excluding offices)(R/m²)	21.74	25.00	21.04	24.20	3.33%
S2A12	Building Plan Fees : Government Buildings (School, etc) (R/m²)	no charge	no vat	no charge	no vat	
S2A13	Building plan Fees : Application for temporary structures (Wendy House,Stores,Containers,etc.)	586.09	674.00	563.48	648.00	4.01%
S2A14	Buildng Plan Fees : Application for temporary structures (Tents for events)	586.09	674.00	563.48	648.00	4.01%
S2B1	Plan Scrutiny Fees : 0 up to 200 m² (Fixed Fee)	586.09	674.00	563.48	648.00	4.01%
S2B2	Plan Scrutiny Fees : Greater than 200 m² (R/m²)	5.04	5.80	4.78	5.50	5.44%
S2C1	Demolition application	596.52	686.00	573.91	660.00	3.94%
S2D1	Re-inspection fees and Inspections on complaints, rates clearance etc.	336.52	387.00	323.48	372.00	4.03%
S2E1	Administration / Viewing Request, Filing retrieval and Copying of Plans	66.09	76.00	63.48	73.00	4.11%
S2F1	Plan validity extension	265.22	305.00	254.78	293.00	4.10%
S2G1	Heritage Investigation Minor Alterations (no additions)	527.83	607.00	507.83	584.00	3.94%
S2G2	Heritage Investigation add and alt smaller than 30 m² (2 X S2G1)	1 055.66	1 214.01	1 015.65	1 168.00	3.94%
S2G3	Heritage Investigation add and alt greater than 30 m² (2 X S2G2)	2 111.32	2 428.02	2 031.30	2 336.00	3.94%
S2H1	Signage : Application to erect a sign	586.09	674.00	563.48	648.00	4.01%
S2H2	Signage : Application fee for consent (S4.2.1)	515.65	593.00	495.65	570.00	4.04%
S2H3	Signage : Application fee for departure (S4.3.1)	515.65	593.00	495.65	570.00	4.04%
S2H4	Signage : Advertising Costs Local newspapers	4 066.09	4 676.00	3 909.57	4 496.00	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S3	**BUILDING CONTROL: PLAN PRINTING FEES**					
S3A1	Per sheet - Size A0 (Private copy)	68.70	79.00	66.09	76.00	3.94%
S3A2	Size A1 (Private copy)	53.91	62.00	52.17	60.00	3.34%
S3A3	Size A2 (Private copy)	40.00	46.00	38.26	44.00	4.55%
S3A4	Per sheet - Size A0 (Official copy)	53.91	62.00	52.17	60.00	3.34%
S3A5	- Size A1 (Official copy)	40.00	46.00	38.26	44.00	4.55%
S3A6	- Size A2 (Official copy)	27.83	32.00	26.96	31.00	3.23%
S3B1	Per sheet - Size A0 (Private copy) Colour	342.61	394.00	329.57	379.00	3.96%
S3B2	Size A1 (Private copy) Colour	261.74	301.00	251.30	289.00	4.15%
S3B3	Size A2 (Private copy) Colour	174.78	201.00	167.83	193.00	4.14%
S3B4	Per sheet - Size A0 (Official copy) Colour	174.78	201.00	167.83	193.00	4.14%
S3B5	- Size A1 (Official copy) Colour	130.44	150.00	125.22	144.00	4.16%
S3B6	- Size A2 (Official copy) Colour	87.83	101.00	84.35	97.00	4.13%
S5	**BUSINESS LICENSE**					
S5B1	Business Licence - Formal	838.26	964.00	806.09	927.00	3.99%
S5B2	Business Licence - Informal	300.00	345.00	288.70	332.00	3.92%
S5B3	Re-inspection Fee	164.35	189.00	158.26	182.00	3.85%
S5B4	Duplicate Licence Fee	164.35	189.00	158.26	182.00	3.85%
S5B5	Liquor Licence per Calender year (January to December) or part there of					
S5B5A	Application for extended Liquor (Trading Hours up to 2am), per annum	1 808.70	2 080.01	1 739.13	2 000.00	4.00%
S5B5B	Application for extended Liquor (Trading on Sunday) per annum ** (to be applicable according By-law)	1 808.70	2 080.01	1 739.13	2 000.00	4.00%
S15	**CEMETERY**					
	Residents (RES):					
S15A	**Plot Cost (Fixed)**					
Note	**Grave Depths** - Infill grave (between two existing graves) must have a soil coverage of not less than 1 meter; - Other single graves (not infill) must have a soil coverage of not less than 1.5 meters; - Double depht graves (in depth) must have a soil coverage of not less than 1 meters with a 300mm soil between the coffins; - Child grave must have a soil coverage of not less than 1 meter.					
S15A1	All cemeteries - single grave	650.44	748.00	625.22	719.00	4.03%
S15A2	All cemeteries - Doubble graves - depth for two coffins	1 008.70	1 160.00	969.57	1 115.00	4.04%
S15A4	Children under 12years	488.70	562.00	469.57	540.00	4.07%
S15A5	Wall of Remembrance Fees	238.26	274.00	228.70	263.00	4.18%
S15A6	Overstrand Reginal Cemetary: COVID-19 related funerals	0.00	0.00	0.00	0.00	0.00%
S15B	**Indication of grave**					
S15B1	New graves (include inspection before and after funeral)	645.22	742.00	620.00	713.00	4.07%
S15B2	Existing graves	206.96	238.00	199.13	229.00	3.93%
S18	**COMMERCIAL FILMING/PHOTOGRAPHING (Tariff of 50% less charged, when compliant to pre-determined criteria)**					

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S18A	Large per day or part thereof ≥ 50 people	15 398.26	17 708.00	14 806.09	17 027.00	4.00%
S18B	Small per day or part thereof more than 10 but < 50 people	5 400.87	6 211.00	5 193.04	5 972.00	4.00%
S18C	Small per day or part thereof ≤ 10 people	1 549.57	1 782.00	1 489.57	1 713.00	4.03%
S18D	Application Fee per application	1 739.13	2 000.00	new	new	
S18F	**Addition to Shoot**					
S18F1	Animals (per animal per day or part of a day)	193.04	222.00	185.22	213.00	4.22%
S18F2	Area required for production and catering (per m² per day or part of a day)	44.35	51.00	42.61	49.00	4.08%
S18F3	Cancellation Fee (per application at full permit fee)	15% of Fee	applicable vat	15% of Fee	applicable vat	
S18F4	Enviromental Control Officer: Fees per hour or part thereof	452.17	520.00	434.78	500.00	4.00%
S18F5	Vehicles off Public Roads per Parking Bay (per vehicle per day/part of a day)	162.61	187.00	156.52	180.00	3.89%
S20	**CREDIT CONTROL AND DEBT COLLECTION**					
S20A1	Admin fee on arrear accounts Notices	226.09	260.00	315.65	363.00	-28.37%
S20A2	Admin fee on 24 hour Notices - Bulk users	226.09	260.00	315.65	363.00	-28.37%
S20B	Admin fee on arrear accounts Disconnection and Reconnection Fee	530.44	610.00	530.44	610.00	0.00%
S20C	SMS admin fee on arrear accounts Notices	17.39	20.00	21.74	25.00	-20.01%
S23	**FIRE SERVICES & DISASTER MANAGEMENT**					
S23A	Plot Clearing	Actual Cost + R1 170.20 admin. Fee	applicable vat	Actual Cost + R1 130.00 admin. Fee	applicable vat	4.00%
S23B	Re-inspection Fee under By-law	174.78	201.00	167.83	193.00	4.14%
S23C	**Extinghuising of Fires**					
S23C1	Extinguishing of structural fires per hour or part thereof per incident	R1 980.16 + add cost incurred	applicable vat	R1 904.00 + add cost incurred	applicable vat	4.00%
S23C2	Extinguishing of structural fires - indigent households	no charge	no vat	no charge	no vat	
S23C3	Control and Extinguishing of Veld fires payable by registered owner if fire had its sole origin on said owner's property: per hour or part thereof, excluding goFPA Members	R587.60 + add cost incurred	applicable vat	R565.00 + add cost incurred	applicable vat	4.00%
S23C4	Extinguishing of vehicle/equipment fires per hour or part thereof	R503.36 + add cost incurred	applicable vat	R484.00 + add cost incurred	applicable vat	4.00%
S23C5	Assistance at motor vehcile accidents and rescues	no charge	no vat	no charge	no vat	
S23D	**Standby at fire scene**					
S23D1	Per hour or part thereof for vehicle and fire fighters excluding goFPA members	660.87	760.00	634.78	730.00	4.11%
S23E	**Fire Prevention Inspections**					
S23E1	Tank installation - per tank	373.91	430.00	359.13	413.00	4.12%
S23E2	LP Gas - per installation 48Kg and more incl bulk tanks	373.91	430.00	359.13	413.00	4.12%
S23F	**Fire Safety (excluding municipal buildings)**					
S23F1	1st compliance inspection per 20 minutes	152.17	175.00	146.09	168.00	4.17%
S23F2	2nd and continuing compliance inspection per 20 minutes	152.17	175.00	146.09	168.00	4.17%
S23F3	Rates Clearance Inspection	202.61	233.00	194.78	224.00	4.02%
S23F5	Fire Compliance Certificate excluding goFPA members	504.35	580.00	485.22	558.00	3.94%
S23G	**Events**					
S23G1	Inspection of location and issuing of Population Certificate	249.57	287.00	240.00	276.00	3.99%
S23G2	Standby at event per event per day or part thereof for vehicle and fire fighters	1 245.22	1 432.00	1 197.39	1 377.00	3.99%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S23H	**Burn Permits**					
S23H1	Burn Permit Inspection	312.17	359.00	300.00	345.00	4.06%
S23J	**Special Services**					
S23J1	Ad hoc services	679.13	781.00	653.04	751.00	4.00%
S23J2	Water Supply per hour, excluding water tariff as set out in the water tariff structure	679.13	781.00	653.04	751.00	4.00%
S25	**LAW ENFORCEMENT**					
S25C	**Impoundment of Informal Traders (Hawkers) Goods**					
S25C1	Per Impoundment	743.48	855.00	714.78	822.00	4.02%
S25C2	Removal of illegal structure per structure	3 048.70	3 506.00	2 931.30	3 371.00	4.00%
S25C3	Storage Fee per day	198.26	228.00	190.44	219.00	4.11%
S25D	**Pound fee: Dogs and Cats**					
S25D1	Impoundment of Dogs and Cats per animal	81.74	94.00	78.26	90.00	4.45%
S25D2	Pound fee: from day 2 per day per animal	51.30	59.00	49.57	57.00	3.50%
S25E	**Pound fee: Other Animals (not listed here)**					
S25E1	Impoundment fee per week per animal	799.13	919.00	768.70	884.00	3.96%
S25F	**Pound fee: Horses**					
S25F1	Impoundment of Horses per animal	806.09	927.00	774.78	891.00	4.04%
S25F2	Pound fee: per day per animal	202.61	233.00	194.78	224.00	4.02%
S25G	**Pound fee: Sheep and Goats**					
S25G1	Impoundment of Sheep and Goats per animal	202.61	233.00	194.78	224.00	4.02%
S25G2	Pound fee: per day per animal	101.74	117.00	97.39	112.00	4.47%
S25H	**Pound fee: Cattle**					
S25H1	Impoundment of Cattle per animal	806.09	927.00	774.78	891.00	4.04%
S25H2	Pound fee: per day per animal	152.17	175.00	146.09	168.00	4.16%
S25I	**Pound fee: Pigs**					
S25I1	Impoundment of Pigs per animal	403.48	464.00	387.83	446.00	4.04%
S25I2	Pound fee: per day per animal	152.17	175.00	146.09	168.00	4.17%
S25J	**Pound fee: Poultry**					
S25J1	Impoundment of Poultry per animal	101.74	117.00	97.39	112.00	4.47%
S25J2	Pound fee: per day per animal	20.87	24.00	20.00	23.00	4.35%
S25K	**Pound fee: Shopping Trolley**					
S25K1	Impoundment of Shopping Trolley per trolley	452.17	520.00	434.78	500.00	4.00%
S25P	**Bylaw on Outdoor Advertising**					
S25P1	Impoundment of illegal Advertising/Agent boards (per board) - small <2400cm²	81.74	94.00	78.26	90.00	4.45%
S25P2	Impoundment of illegal Advertising/Agent boards (per board) - large >2400cm²	800.87	921.00	769.57	885.00	4.07%
S28	**LIBRARY**					
S28A1	Copies: A3 / page	4.52	5.20	4.35	5.00	3.91%
S28A3	Copies: A3 page Colour	8.17	9.40	7.83	9.00	4.34%
S28A5	Copies: A4/page (Library content only)	0.87	1.00	0.87	1.00	0.00%
S28A6	Copies: A4/page (Non-Library content)	1.91	2.20	new	new	
S28A7	Copies: A4 page Colour	5.48	6.30	5.22	6.00	4.98%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S28B1	Deposit to person/s non-residents - Fiction & Non-Fiction	452.00	no vat	435.00	no vat	3.91%
S28C1	Fax per page - excluding 0865/6 numbers	5.48	6.30	5.22	6.00	4.98%
S28C2	Fax per page - 0865/6 numbers	9.04	10.40	8.70	10.00	3.97%
S28D1	Lost Cards: Laminated (R/card) first time	27.83	32.00	26.96	31.00	3.23%
S28D1A	Lost Cards: Laminated (R/card)(subsequent lost card)	57.39	66.00	54.78	63.00	4.76%
S28D2	Laminated Cost A3	6.96	8.00	6.78	7.80	2.65%
S28D3	Laminated Cost A4	4.35	5.00	3.83	4.40	13.58%
S28E1	Penalty per book per week	3.00	no vat	3.00	no vat	0.00%
S28E2	Penalty per record/CD per week	3.00	no vat	3.00	no vat	0.00%
S28E3	Penalty per video/DVD per day	5.00	no vat	5.00	no vat	0.00%
S28F1	Scanning of Document - Black & White	22.61	26.00	21.74	25.00	4.00%
S28F2	Scanning of Document - Colour	24.35	28.00	23.48	27.00	3.71%
S28G1	Special Requests - Hold per Book	6.09	7.00	5.65	6.50	7.79%
S28G2	Special Requests - ILL per Book	13.04	15.00	12.17	14.00	7.15%
S28H1	Subscriptions/ reader - Adults (Non residents)	170.44	196.00	163.48	188.00	4.25%
S28H2	Subscriptions/ reader - Children (Non residents)	107.83	124.00	103.48	119.00	4.20%
S28H3	Subscriptions/ reader - Family max 5 (Non residents)	420.00	483.00	403.48	464.00	4.09%
S28K	Visitor's fee - Handling charge / item	14.78	17.00	13.91	16.00	6.25%
S28L1	Hire of Library Hall per Hour - Fundraising event	165.22	190.00	158.26	182.00	4.40%
S28L2	Hire of Library Hall per Hour - NON- Fundraising event	32.17	37.00	31.30	36.00	2.78%
S28M1	Minor Damage to book (per book)	32.17	37.00	31.30	36.00	2.78%
S28M2	Damage or lost library material	As per System Price Rounded	applicable vat	As per System Price Rounded	applicable vat	
S32	**PARKING FEE**					
	Metered parking (excluding public holidays)					
S32P	Parking Monthly Permit per vehicle	302.61	348.00	290.44	334.00	4.19%
S32R	0 - 30 minutes or part thereof - Monday to Friday 08:30 - 16:30 and Saterday 08:30 - 14:00)	no charge	no vat	no charge	no vat	0.00%
S32S	There after per Hour or part thereof (Monday to Friday : 08:30 - 16:30)	4.35	5.00	4.35	5.00	0.00%
S32T	There after per Hour or part thereof Saturday (08:30 - 14:00)	4.35	5.00	4.35	5.00	0.00%
S33	**OPERATIONAL COST**					
S33A	Application fee for Installation of Street Signage (brown direction boards)	cost + 15%	applicable vat	cost + 15%	applicable vat	
S34	**PROPERTY ADMINISTRATION**					
S34A	**Application**					
S34A1	Lease or purchase of/or encroachment on municipal land (excluding Sport Facilities/Stalls and organs of state)	2 608.70	3 000.00	2 793.04	3 212.00	-6.60%
S34A2	Lease or purchase of municipal land - Social Care Institutions / Registered Organisations / NPO's / PBO's/Community organisations	600.00	690.00	600.00	690.00	0.00%
S34A3	Tempory lease of municipal land for the storage of building materials next to building sites	600.00	690.00	600.00	690.00	0.00%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S34C	**Encroachment Fee:**					
S34C1	Encroachments of Veranda, Balcony, Sign, Signboards or similar structure over/onto municipal land (per annum)	499.50	574.43	482.61	555.00	3.50%
S34C2	Encroachments onto municipal land where a lease is not applicable (per annum)	499.50	574.43	482.61	555.00	3.50%
S34C3	Enclosure or exclusive use of portions of the Commonage, Public Open Spaces, Road Reserves or Public Thoroughfares for gardening purposes where a lease is not applicable (per m² per month)	14.40	16.56	13.91	16.00	3.50%
S34G	**Leases**					
S34G1	Tempory use (<12months) of municipal land for general purposes (per m² per month)	5.74	6.60	5.48	6.30	4.74%
S34G2	Lease of municipal land for outdoor seating adjoining a Restaurant (per m² per month)	32.61	37.50	31.30	36.00	4.19%
S34G3	Lease of municipal land to Social Care Institutions / Registered Organisations / NPO's/ PBO's/ Sport facilities/Community organisations (per month)	160.87	185.00	154.78	178.00	3.93%
S34G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	194.78	224.00	186.96	215.00	4.18%
S34G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	97.39	112.00	93.48	107.50	4.18%
S34G6	Lease of municipal land for the displaying of vehicles (per m² per month)	6.09	7.00	5.83	6.70	4.46%
S34H	**Radio Mast**					
S34H1	Equipment on municipal mast - per month per mast	2 208.70	2 540.00	2 123.48	2 442.00	4.01%
S34H2	Space in building adjacent to the mast (per m² per month)	581.74	669.00	559.13	643.00	4.04%
S34H3	Space outside the building adjacent to the mast (per m² per month)	292.17	336.00	280.87	323.00	4.02%
S34H4	Lease of municipal land with a mast on or for the erection of a new mast (per m² per month)	73.91	85.00	71.30	82.00	3.66%
S34J	**Memorial Benches**					
S34J1	Application for a new memorial bench on municipal land	3 631.30	4 176.00	3 491.30	4 015.00	4.01%
S34J2	Fee for a memorial bench on municipal land (per annum)	292.17	336.00	280.87	323.00	4.02%
S36	**PROPERTY INFORMATION**					
S36A1	Clearance Certificate (R/certificate) - ELECTRONIC	110.44	127.00	106.09	122.00	4.10%
S36A2	Clearance Certificate (R/certificate) - MANUAL	336.52	387.00	323.48	372.00	4.03%
S36B1	Deeds office registrations with sales information (R/100 erven or part)	145.22	167.00	140.00	161.00	3.73%
S36B2	Deeds office registrations with sales information (R/erf)	38.26	44.00	36.52	42.00	4.76%
S36C	Extract from the Valuation Roll (R/page)	12.35	14.20	11.83	13.60	4.40%
S36F	Revaluation fee	2 077.39	2 389.00	1 997.39	2 297.00	4.01%
S36G1	Valuation Certificate (R/certificate) - ELECTRONIC	51.30	59.00	49.57	57.00	3.50%
S36G2	Valuation Certificate (R/certificate) - MANUAL	174.78	201.00	167.83	193.00	4.14%
S36H	Access of valuation roll Information on CD	397.39	457.00	381.74	439.00	4.10%
S40	**RENTAL: COMMUNITY HALLS**					
S40.1	All events hosted where the municipal council or administration is the official host	free of charge	no vat	free of charge	no vat	
S40.3	Elections by the Electoral Commission	as per IEC policy	applicable vat	as per IEC policy	applicable vat	
S40.4	Events of Government Departments directly in interest of community	free of charge	no vat	free of charge	no vat	
S40A	**Auditorium & Banqueting Hall**					
S40A1	Deposit for all functions (refundable) - excluding meetings	1 976.00	no vat	1 900.00	no vat	4.00%
S40A2	Hire of Auditorium and Banqueting Hall per Hour or part of a hour	694.78	799.00	667.83	768.00	4.04%
S40A3	Hire of Auditorium per Hour or part of a hour	406.09	467.00	390.44	449.00	4.01%

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S40A4	Hire of Banqueting Hall per Hour or part of a hour	406.09	467.00	390.44	449.00	4.01%
Note	Hiring of Kitchen (Banqueting Hall & Auditorium) used for the serving of food only is included in the hiring fee mentioned above as this facility forms an integral part of the building and cannot be separated there from.					
S40A5	Non-fundraising events for Schools, other training institutions and sport & recreation per day	527.83	607.00	507.83	584.00	3.94%
S40A6	Piano per event	Actual Tuning Cost	applicable vat	Actual Tuning Cost + R376.00 admin. Fee	applicable vat	
S40A7	Sound and/or Ligthing Equipment per event per hour	110.44	127.00	106.09	122.00	4.10%
S40A8	Use of Kitchen per day	726.09	835.00	698.26	803.00	3.99%
S40A9	Hire of Glasses or Cups, Sauers and teaspoons per event	213.04	245.00	205.22	236.00	3.81%
S40A10	Local NGO's and CBO's per hour per venue - all events	226.96	261.00	218.26	251.00	3.99%
S40A12	Preparation for event - per hour	144.35	166.00	139.13	160.00	3.75%
S40A13	Meetings: Government departments (private meetings), NGO's and CBO's from outside the municipal area, per hour (Banquet hall)	320.00	368.00	307.83	354.00	3.95%
S40A14	Meetings: Local CBO's & NGO's per hour (Banquet hall only)	30.87	35.50	29.57	34.00	4.41%
S40A15	Weddings, Birthdays and Special Occasions per day (including the Kitchen)	2 015.65	2 318.00	1 938.26	2 229.00	3.99%
S40A16	Festivals/Exhibitions/Events per day (max 14 days). Both venues, excluding extras - more than 14 days refer to general tariffs	694.78	799.00	667.83	768.00	4.04%
S40C	**Rental Units - Kleinmond**					
S40C1	Hire per room per month	48.87	56.20	46.96	54.00	4.07%
S40E	**Baardskeerdersbos / Betty's Bay / Blompark / Buffelsjags /Eluxolweni/Fernkloof Hall /Hawston Abalone *Hall* /Kleinmond Youth Centre / Kleinmond Club House / Masakane / Moffat Hall / Mooiuitsig / Overhills / Pringle Bay / Proteadorp / Stanford / Stanford Committee Room / Zwelihle**					
S40E4	Fundraising: (Karaoke) Per daytime *or* evening	320.00	368.00	307.83	354.00	3.95%
S40E5	Funeral Tea (three hours)	132.17	152.00	126.96	146.00	4.10%
S40E6	Local CBO's of vulnerable groups: one booking allowed 24 hours in advance of a social gathering to be scheduled only on week days between 08:00 - 16:30	no charge	no vat	no charge	no vat	
S40E7	Non-fundraising events for Schools, other training institutions and sport & recreation	265.22	305.00	254.78	293.00	4.10%
S40E8	Meetings: Local CBO's and NGO's per hour	30.87	35.50	29.57	34.00	4.41%
S40E9	Non-fundraising (parties) Per daytime *or* evening	160.87	185.00	154.78	178.00	3.93%
S40E10	Use of Kitchen - Fundraising events per event	292.17	336.00	280.87	323.00	4.02%
S40E11	Use of Kitchen - Non Fundraising	292.17	336.00	280.87	323.00	4.02%
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 (Charge seperately)**					
S40J	**Kleinmond Civic Center Hall, & Hawston Thusong Centre**					
S40J1	Deposit: (refundable) Government Imbizos & Government Meetings.	576.00	no vat	554.00	no vat	3.97%
S40J2	Deposit (refundable): Hawston Thusong Centre	1 040.00	no vat	1 000.00	no vat	4.00%
S40J3	Fundraising: Karaoke, Disco, competitions, etc. per daytime or evening	726.09	835.00	698.26	803.00	3.99%
S40J4	Church Services per day	100.87	116.00	97.39	112.00	3.57%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S40J5	Funeral Tea (three hours)	132.17	152.00	126.96	146.00	4.11%
S40J6	Government Imbizos (per day)	2 238.26	2 574.00	2 152.17	2 475.00	4.00%
S40J7	Non-fundraising events for Schools, other training institutions and sport & recreation	265.22	305.00	254.78	293.00	4.10%
S40J8	Meetings: Government Departments (private meetings) & CBO's outside Municipal area per hour	320.00	368.00	307.83	354.00	3.95%
S40J9	Meetings: Local CBO's, NGO's, Non-fund-raising indoor sports per hour (only large groups > 30) - (No Deposits)	30.87	35.50	29.57	34.00	4.41%
S40J10	Preparation for event - per hour	75.65	87.00	73.04	84.00	3.57%
S40J11	Non-fundraising: Parties, weddings, indoor sports, etc. per daytime or evening	363.48	418.00	349.57	402.00	3.98%
S40J12	Tariff for events continuing after midnight (24h00) per hour	222.61	256.00	213.91	246.00	4.07%
S40J13	Sound OR Ligthing Equipment per event (each item) per hour	111.30	128.00	106.96	123.00	4.06%
S40J14	Use of kitchen (per event per day)	350.44	403.00	336.52	387.00	4.13%
S40J15	Use of kitchen for water jugs and glasses or tea cups & sauces (per event per day)	50.44	58.00	48.70	56.00	3.57%
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 (Charge seperately)**					
S43	**RENTAL: INFORMAL TRADERS' (HAWKERS') STALLS, OPEN SPACES & BEACHES (applicable Overstrand Wide)**					
S43A	**CBD**					
S43A1	All open stalls per day (demarcated area)(excluding Western Cape December Holiday plus Easter Weekend)	30.87	35.50	29.57	34.00	4.41%
S43A2	Open Stalls per day (Western Cape December Holiday plus Easter Weekend)	45.22	52.00	43.48	50.00	4.00%
S43B	**Outside the CBD**					
S43B1	Open Stalls Rental - Western Cape December Holiday plus Easter Weekend / pm	100.00	115.00	96.52	111.00	3.61%
S43B2	Open Stalls Rental - excluding Western Cape December Holiday plus Easter Weekend / pm	42.61	49.00	40.87	47.00	4.26%
S43D	**Public Open Space**					
S43D1	Car Park - Private Car Sales per day (demarcated areas)	40.00	46.00	38.26	44.00	4.55%
S43D2	Funfair, Circus etc per day	945.22	1 087.00	908.70	1 045.00	4.02%
S43D3	Welfare, churches, non-profit organizations	no charge	no vat	no charge	no vat	
S43D4	Sport Events per day	4 284.35	4 927.00	4 119.13	4 737.00	4.01%
S43F	**Beaches**					
S43F1	Beach Rentals - per day (Private functions)	1 380.87	1 588.00	1 327.83	1 527.00	3.99%
S43G	**Leases**					
S43G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	194.78	224.00	186.96	215.00	4.18%
S43G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	80.87	93.00	93.48	107.50	-13.49%
S46	**RENTAL: OFFICE**					
S46A	Rental for office space (Hermanus Administration) (per m² per month)	132.17	152.00	126.96	146.00	4.10%
S46A1	Rental for office space (Gansbaai, Stanford & Kleinmond Administrations) (per m² per month)	66.09	76.00	63.48	73.00	4.11%
S46A2	Rental for office space to NGO's/NPO's/Government Departments/State Owned Enterprises irrespective of area (per m² per month)	40.00	46.00	38.26	44.00	4.55%
S46B	Rental for office space - Local Council Functions	no charge	no vat	no charge	no vat	
S48	**RENTAL: SPORT FACILITIES**					
S48A	**Spaces for Sport - Gansbaai / Hawston / Kleinmond / Mount Pleasant / Overhills / Stanford / Zwelihle**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S48A1	Club House - per hour (private events)	182.61	210.00	175.65	202.00	3.96%
S48A2	Club House - Sport events hosted by Overstrand Sport and Recreation structures per 2 hours or part thereof	45.22	52.00	43.48	50.00	4.00%
S48A3	Club House - Sport Event hosted by non Overstrand Sport and Recreation structures - per hour	91.30	105.00	87.83	101.00	3.95%
S48A4	Sport grounds -Per event hosted by non Overstrand Sport and Recreation structures	1 795.65	2 065.00	1 726.96	1 986.00	3.98%
S48A6	Sport grounds - Functions/Events (excluding departmental events)	991.30	1 140.00	953.04	1 096.00	4.01%
S48A8	Change Rooms - Sport events hosted by Overstrand Sport and Recreation Structures	no charge	no charge	no charge	no charge	
Note	**Sportgrounds refer to playing surfaces**					
S49	**RENTAL: VACANT SERVICED ERVEN FOR LOW COST HOUSING**					
S49A	Wetcore Stands (Social Housing) - rent per month	37.39	43.00	35.65	41.00	4.88%
S50	**SCHUSS HOUSES KLEINMOND (Meerenvlei)**					
S50A	Rental per unit per month	1 075.65	1 237.00	1 033.91	1 189.00	4.04%
S55	**SUNDRY**					
S55A	Access to Information as per Act (2 of 2000) - Tariffs	As Stipulated in the Act	applicable vat	As Stipulated in the Act	applicable vat	
S55B1	Administration Cost - RD ACB	actual cost + R52.00	applicable vat	actual cost + R50.00	applicable vat	4.00%
S55B2	Administration Cost - RD cheques, Post Dated Cheques	actual cost + R52.00	applicable vat	actual cost + R50.00	applicable vat	4.00%
S55B3	Administration Cost - Trace of Direct Deposit	actual cost + R106.00	applicable vat	actual cost + R102.00	applicable vat	3.92%
S55D1	Copies: A3 page	4.52	5.20	4.35	5.00	3.91%
S55D2	Copies: A3 page Colour	8.17	9.40	7.83	9.00	4.34%
S55D3	Copies: A4 page	1.91	2.20	1.83	2.10	4.37%
S55D4	Copies: A4 page Colour	5.48	6.30	5.22	6.00	4.98%
S55E	Foreign Bank Cost	actual cost	applicable vat	actual cost	applicable vat	
S55F1	Fax per page - excluding 0865/6 numbers	5.48	6.30	5.22	6.00	4.98%
S55F2	Fax per page - 0865/6 numbers	9.04	10.40	8.70	10.00	3.97%
S55G1	Interest on accounts in arrear	prime + 4%	no vat	prime + 4%	no vat	
S55G2	Placard / Poster Deposit for Elections	4 970.00	no vat	4 779.00	no vat	4.00%
S55G4	Placard / Poster Deposit for Political Parties	4 970.00	no vat	4 779.00	no vat	4.00%
S55H	Placard / Poster each	18.26	21.00	17.39	20.00	5.00%
S55I	Duplicate Account	9.04	10.40	8.70	10.00	3.97%
S55I1	Duplicate PayDay pay slip	9.04	10.40	8.70	10.00	3.97%
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	1 800.00	no vat	3 220.00	no vat	-44.10%
S55K1A	Tender objection deposit (refundable if appeal is upheld)	3 365.00	no vat	3 365.00	no vat	0.00%
S55K1B	Tender objection deposit (partially upheld -50% refundable)	1 675.00	no vat	1 675.00	no vat	0.00%
S55K2	Tender documentation Fee: (less than 50 pages)	34.78	40.00	33.91	39.00	2.57%
S55K3	Tender documentation Fee: (more than 51 pages less than 200 pages)	182.61	210.00	180.00	207.00	1.45%
S55K4	Tender documentation Fee: (more than 200 pages)	391.30	450.00	726.96	836.00	-46.17%
S55K5	Tender documentation Fee (Consultant/CIDB)	695.65	800.00	new	new	
S55L	Advertising Signs Auctioneers per 14days	539.13	620.00	518.26	596.00	4.03%
S55K1	Laminated Cost A3	6.96	8.00	6.78	7.80	2.65%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S55K2	Laminated Cost A4	4.35	5.00	3.83	4.40	13.58%
S60	**SWIMMING POOL**					
S60A	**Daily Tariffs (01 December - 31 March & Easter Weekend & Events approved by the Administration)**					
S60A1	Persons older than 12years of age - per person per DAY or part of a day	4.35	5.00	4.35	5.00	0.00%
S60A2	Children (< 12years) per child per day or part of a day	No Charge	no vat	No Charge	no vat	
S60A4	Galas	106.09	122.00	106.09	122.00	0.00%
S60A5	Training sessions (Schools & Clubs) per season	167.83	193.00	167.83	193.00	0.00%
S65	**TOP MANAGEMENT CONSULTATIONS**					
S65A1	Consultation Fee (Top Management) per hour	1 069.57	1 230.00	1 027.83	1 182.00	4.06%
S72	**TOWN PLANNING: APPLICATION FEES**					
S72A	Amendment, deletion or additional contitions in respect of an existing approval	2 334.78	2 685.00	2 245.22	2 582.00	3.99%
S72B	Application for deviation of SDF/Sectoral Plans	2 748.70	3 161.00	2 642.61	3 039.00	4.01%
S72F	**Removal of Title Deed Restrictions**					
S72F1	Erven 150m² and smaller	270.44	311.00	260.00	299.00	4.01%
S72F2	Erven between 150 m² and 400 m²	540.87	622.00	520.00	598.00	4.01%
S72F3	Erven 400 m² and larger	4 113.04	4 730.00	3 954.78	4 548.00	4.00%
S72G	**Consolidations**					
S72G1	Erven 150m² and smaller	253.04	291.00	243.48	280.00	3.93%
S72G2	Erven between 150 m² and 400 m²	509.57	586.00	489.57	563.00	4.09%
S72G3	Erven 400 m² and larger	2 904.35	3 340.00	2 793.04	3 212.00	3.99%
S72H	**Subdivision (cumulative)**					
S72H1	up to 5 erven	3 925.22	4 514.00	5 446.09	6 263.00	-27.93%
S72H2	6 to 10 erven	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72H3	More than 10	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72H3A	Additional per erf after 10	100.87	116.00	97.39	112.00	3.57%
S72I	**Application for Consent Use/Special Use/Additional Consent**					
S72I1	Erven 150m² and smaller	229.57	264.00	220.87	254.00	3.94%
S72I2	Erven between 150m² and 400m²	611.30	703.00	587.83	676.00	3.99%
S72I3	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72J	**Application for Rezoning**					
S72J1	Erven 150 m² and smaller	611.30	703.00	587.83	676.00	3.99%
S72J2	Erven between 150 m² and 400 m²	1 000.00	1 150.00	4 608.70	5 300.00	-78.30%
S72J3	Erven between 400m² and 5000m²	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72J4	Erven 5000m² and larger	7 650.44	8 798.00	6 423.48	7 387.00	19.10%
S72K	**Departure ito Section 16(2)(b) and (c) of OM Land Use Planning Bylaw**					
S72K1A	Erven 150m and smaller	229.57	264.00	220.87	254.00	3.94%
S72K1B	Erven between 150m² and 400m²	508.70	585.00	488.70	562.00	4.09%
S72K1C	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72L	**Appeal deposit in terms of Section 79(5) of the Bylaw on Municipal Land Use Planning (refundable if appeal is upheld)**					
S72L1	Erven 150m² and smaller	331.00	no vat	331.00	no vat	0.00%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S72L2	Erven between 150m² and 400 m²	621.00	no vat	621.00	no vat	0.00%
S72L3	Erven 400 m² and larger	3 351.00	no vat	3 351.00	no vat	0.00%
	Note: No appeal fee payable in case of appeal submitted by the Municipal Manager					
S72M	Amendment of site development plan, Constitution/Architectural Guidelines, Phasing, amendement or cancellation of a plan of subdivision or a part thereof	2 113.91	2 431.00	2 032.17	2 337.00	4.02%
S72N	**Determination of Zoning**					
S72N1	Erven 150m² and smaller	611.30	703.00	587.83	676.00	3.99%
S72N2	Erven between 150 m² and 400 m²	4 793.04	5 512.00	4 608.70	5 300.00	4.00%
S72N3	Erven 400 m² and larger	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72N4	Disestablishment of HOA	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72P	**Relaxation of Title Deed** (if combined with departure application only the higest fee applies)					
S72P0	Erven 150m² and smaller	260.87	300.00	new	new	
S72P1	Erven 400m² and smaller	508.70	585.00	488.70	562.00	4.09%
S72P2	Erven larger than 400m²	2 891.30	3 325.00	2 780.00	3 197.00	4.00%
S72Q	**Permission in terms of Zoning Scheme**					
S72Q1	Erven 150m² and smaller	229.57	264.00	220.87	254.00	3.94%
S72Q2	Erven between 150m² and 400m²	508.70	585.00	488.70	562.00	4.09%
S72Q3	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72Q4	Closure of Public Place/Part thereof (if combined with rezoning application only the highest fee is applicable	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72R	Extention of Time	729.57	839.00	701.74	807.00	3.97%
S72S	Exemption in terms of Section 26	115.65	133.00	111.30	128.00	3.91%
S75	**TOWN PLANNING: LAND USE PLANNING FEE**					
S75A1	Advertising Costs Government Gazette	4 066.09	4 676.00	3 909.57	4 496.00	4.00%
S75A2	Advertising Costs Local newspapers	4 066.09	4 676.00	3 909.57	4 496.00	4.00%
S75A3	Advertising Costs Local Newspaper (Removal of Restriction only)	8 131.30	9 351.00	7 818.26	8 991.00	4.00%
S75A4	Advertising Costs - Placing of Final Notice in the Government Gazette	1 149.57	1 322.00	1 105.22	1 271.00	4.01%
S75B	Regulations of Zoning schemes (printing)	260.87	300.00	461.74	531.00	-43.50%
S75C	Spatial Development Framework (printing)	260.87	300.00	1 090.44	1 254.00	-76.08%
S75D	Zoning Certificate	292.17	336.00	280.87	323.00	4.02%
S75D1	Zoning Certificate - Non Profit Organisation (NPO)	No Charge	no vat	No Charge	no vat	0.00%
S75E	Registered Letters - more than 10 letters, applicant to pay applicable tariffs according to the South African Post Office Rates	applicable rate	applicable vat	applicable rate	applicable vat	
S75G	Search Fee	292.17	336.00	280.87	323.00	4.02%
S75H	Section 30(2) Certification / Clearance (only for the first transfer)	1 722.61	1 981.00	1 656.52	1 905.00	3.99%
S75I	Determination of Administrative Penalty: in terms of Section 90(5) of the Overstrand Municipality Land Use Planning Amendment By-Law, 2020					
S75I1	Formal structure (erven 150m² and smaller) per sqm	5 000.00	5 750.00	new	new	#VALUE!
S75I2	Formal structure (erven larger than 400m²) per sqm	15 000.00	17 250.00	new	new	#VALUE!
S80	**TRAFFIC**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S80J	**Business & Other Events**					
S80J1	Per officer per hour or part thereof - Mon - Sat	508.70	585.00	488.70	562.00	4.09%
S80J2	Per officer per hour or part thereof - Sundays and public Holidays	581.74	669.00	559.13	643.00	4.04%
S80J4	Administrative fee for provision of officers - per application	139.13	160.00	139.13	160.00	0.00%
S80K	**Removal of Vehicles/Towing Fee**					
S80K1	Removal of Vehicles per vehicle	1 220.87	1 404.00	1 173.91	1 350.00	4.00%
S80K2	Storage Fees per day	335.65	386.00	322.61	371.00	4.04%
S80K3	Towing Charge	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
S80K4	Wheel Clamping per vehicle	452.17	520.00	434.78	500.00	4.00%
S80L	**Traffic Cones**					
S80L1	Hire of Traffic Cones per Cone per day	72.17	83.00	69.57	80.00	3.74%
S80P	**Disabled Parking Token**					
S80P1	Disabled Parking Token per application - valid for 2year period	133.04	153.00	127.83	147.00	4.08%
S80R	**Impoundment of Boats**					
S80R1	Impoundment Fee per boat	1 808.70	2 080.00	1 739.13	2 000.00	4.00%
S85	**WAYLEAVES AND THE USE OF MUNICIPAL ROAD RESERVES FOR THE INSTALLATION OF SERVICES.**					
S85A	**Administration and Supervision Fee**					
S85A1	Administration fee for a miscellaneous permit to use the road reserve for a period of one month or less other than to install an underground service **per permit/event/incident**	459.13	528.00	441.74	508.00	3.94%
S85A2	Administration fee for a wayleave or permit to use the road reserve to install an underground service **per permit/event/incident**	1 598.26	1 838.00	1 536.52	1 767.00	4.02%
S85A3	Supervision fee for a wayleave or permit to install an underground service **per permit/event/incident**	2 957.39	3 401.00	2 843.47	3 269.99	4.01%
S85A4	Unauthorised commencement of use of the road reserve **per permit/event/incident**	200% of applicable above administration and supervision fee	applicable vat	200% of applicable above administration and supervision fee	applicable vat	
S85B	**Remedying, Repairing and Cleaning**					
S85B1	Remedying substandard reinstatement or reinstatement which does not comply with the road reserve or other Overstrand Municipality infrastructure; cleaning the site; or ensuring compliance with any other requirement the Overstrand Municipality . For the costs incurred by the Overstrand Municipality resulting from any work in, or use of, the road reserve by any person other than the Overstrand Municipality .	Actual costs plus 10% administration fee	applicable vat	Actual costs plus 10% administration fee	applicable vat	
S85C	**Roadway Trench Fee**					
S85C1	Tariff for authorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	226.09	260.00	217.39	250.00	4.00%
S85C2	Tariff for unauthorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	10 373.04	11 929.00	9 973.91	11 470.00	4.00%

REFUSE (SOLID WASTE) TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	1.0400
	DOMESTIC WASTE					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (**R/Month**)	201.59	231.83	193.84	222.91	4.00%
SA1A2	Residential Indigent subsidy as per paragraph A of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SA1A3	Residential Indigent subsidy as per paragraph B, C & D of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	185.49	213.31	185.49	213.31	0.00%
	BUSINESS WASTE					
SAN1C	Commercial/Business (Hostels, Old Age Homes, Caravan Sites, Semi-permanent Resorts etc) (**R/Month)**	201.59	231.83	193.84	222.91	4.00%
SA1N1	Bulk Container 240L (Wheeley bin) **(R/Month) 1** X per week (if available)	201.59	231.83	193.84	222.91	4.00%
SAN1N	Bulk Container 240L (Wheeley bin) **(R/Month) 2** X per week (if available)	403.17	463.64	387.66	445.81	4.00%
SA1N3	Bulk Container 240L (Wheeley bin) **(R/Month) 3** X per week CBD (if available)	604.74	695.45	581.48	668.70	4.00%
SA1N4	Bulk Container 240L (Wheeley bin) **(R/Month) 4** X per week CBD (if available)	806.33	927.28	775.32	891.61	4.00%
SA1N2	Bulk Container 240L (Wheeley bin) **(R/Month) 5** X per week CBD (if available)	1 007.92	1 159.11	969.15	1 114.53	4.00%
SAN1O	Camphill Route **(R/Month)** (If available)	1 583.86	1 821.44	1 522.94	1 751.38	4.00%
SAN1P	Additional Removals per week on **Saturday** per Bin **(R/Month)** per removal	302.37	347.73	290.74	334.35	4.00%
SA1P1	Additional Removals on request Central Town (CBD) per bin **(R/Month**) (Sunday or Public Holidays) per removal	403.17	463.64	387.66	445.81	4.00%
SA1P2	All CBD's additional Removal during normal working week, per Bin, per removal	46.61	53.60	44.82	51.54	4.00%
SA1P3	All CBD's additional Removal on Saturday, per Bin per removal	69.91	80.40	67.22	77.31	4.00%
SA1P4	All CBD's additional Removal during Sunday or Public Holidays, per Bin per removal	93.22	107.20	89.63	103.07	4.00%
SA1Q	Caravan Sites, Chalets, Semi-permanent & Resorts **(R/Month)** (Uilenskraalmond Vakansieoord; Franskraal Vakansieoord; Pearly Beach Camp, Micheal Fuchs Guesthouse) **NO REMOVAL (per unit/site)**	64.85	74.58	62.36	71.71	4.00%
SAN1R	Departmental Consumption (Municipal Consumption per removal site per **month**)	201.59	231.83	193.84	222.91	4.00%
SAN1U	Schools **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SAN1T	Removal outside service area (per removal per hour) (If available)	1 511.87	1 738.65	1 453.72	1 671.78	4.00%
SAN1V	Single Quarters & Transit Camps per unit	64.79	74.51	62.30	71.65	4.00%
SAN1W	Guesthouses, Bed & Breakfast **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SAN1X	Removal of food waste for safe disposal (**R/per Collection**)	401.36	461.56	385.92	443.81	4.00%
SAN2	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: SAND AND CLEAN BUILDERS RUBBLE: (rounding applicable)**					
SA2A1	Vehicles up to 1 ton load capacity: clean builders rubble (<250mm) and sand: only at Kleinmond Transfer Station, Stanford Drop Off, Pearly Beach Drop Off, Hawston Drop Off and Zwelihle Drop Off. **(All vehicles above 1 ton load capacity only to landfills).**	no Charge	no vat	no Charge	no vat	

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	1.0400
SAN2B	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: GENERAL AND GARDEN REFUSE**					
SA2B1	Vehicles up to 1 Ton per vehicle load capacity (maximum volume of 5m³)	no Charge	no vat	no Charge	no vat	
SA2B2	Vehicles >1 & up to 2 Ton per vehicle load capacity	463.93	533.52	446.09	513.00	4.00%
SA2B3	Vehicles >2 & up to 3 Ton per vehicle load capacity	695.44	799.76	668.70	769.00	4.00%
SAN3	**WEIGH BRIDGE - GANSBAAI LANDFILL (rounding applicable)**					
SAN3A	Up to 1 ton load weighed	no Charge	no vat	no Charge	no vat	
SAN3B	Above 1 ton load weighed per ton load weighed	231.51	266.24	222.61	256.00	4.00%
SAN3D	Clean builders rubble and sand	no Charge	no vat	no Charge	no vat	
SAN3F	Mixed builders rubble per ton weighed (load contaminated with waste eg wood, plasitc, paper , cardboard, etc)	231.51	266.24	222.61	256.00	4.00%
SAN4	**BASIC FEE REFUSE SERVICE (Erven without approved building plans)**					
SAN4A	All registered erven without approved building plans **(R/Month)**	100.79	115.90	96.91	111.45	4.00%
SAN5	**SUNDRIES (rounding applicable)**					
SAN5A	Rental of Bulk Container per day (including disposal)	107.83	124.00	103.48	119.00	4.20%
SAN5B	Deposit - rental of bulk containers per 4 bins or less	815.00	no vat	784.00	no vat	3.95%
SAN5C	Asbestos Sheet - per unit (Limited to **max 10m² per six month period**)	131.30	151.00	126.09	145.00	4.13%
SAN5D	Baboon Resistant 240L Wheeley bin with lock delivered to homes - projects	1 284.35	1 477.00	1 234.78	1 420.00	4.01%
SAN5E	Replacement lock on baboon resistant wheelie bin	399.13	459.00	383.48	441.00	4.08%
SAN5F	**Chipped Organic Material at Gansbaai landfill site**					
SAN5F1	Per ton (when available and for self loading)	0.00	0.00	413.91	476.00	-100.00%
SAN5F2	Per cubic (m³) (when available and for self loading)	0.00	0.00	93.04	107.00	-100.00%

SEWER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE7A1	0 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14.89	17.13	14.32	16.47	4.00%
SE7A2	Where no municipal water is used - per RUE per month. Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	131.57	151.31	128.83	148.15	2.13%
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS					
SE7A4	0 - 4.2 kl - **subsidised**	14.89	17.13	14.32	16.47	4.00%
SE7A5	4.3 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14.89	17.13	14.32	16.47	4.00%
SE7B	**SEWERAGE - GENERAL RESIDENTIAL (Blocks of flats and Residential Buildings)**					
SE7B1	0 - 45kl per kl (based on 90% of max 50kl water usage) per unit per month	14.89	17.13	14.32	16.47	4.00%
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**					
SE7C1	per kl (based on 70% of water usage) per unit per month.	14.89	17.13	14.32	16.47	4.00%
SE7D	**CONSUMPTION - ALL OTHER (Including Commercial, Industrial, School, Sport, etc)**					
SE7D1	per kl (based on 90% of water usage) per unit per month - this percentage may be adjusted according to the Tariff Policy after investigation	14.89	17.13	14.32	16.47	4.00%
SE7E	**CONSUMPTION - DEPARTMENTAL**					
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	14.89	17.13	14.32	16.47	4.00%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	132.20	152.04	127.12	146.19	4.00%
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	132.20	152.04	127.12	146.19	4.00%
SE8A2	Basic Monthly Subsidy Residential Indigent as per paragraph B, C & E of the Indigent Policy per month	115.09	132.35	115.09	132.35	0.00%
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	132.20	152.04	127.12	146.19	4.00%
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8F	**Infrastructure**					
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month	9.60	11.04	9.60	11.04	0.00%
SE8F2	Fixed Infrastructure Basic Charge per erf/unit per month	3.43	3.94	3.43	3.94	0.00%
SE8F3	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent	3.43	3.94	3.43	3.94	0.00%
SE9	**OTHER SEWERAGE CHARGES**					
SE9A	**Vacuum Tanker Service for users not paying tariffs SE7 above - PROVIDED ON REQUEST**					
SE9A1	Vacuum Tanker Service provided on request < 6kl (per 6kl or part thereof)	608.14	699.36	584.75	672.46	4.00%
SE9A2	Vacuum Tanker Service provided on request < 5kl (per 5kl or part thereof)	608.14	699.36	584.75	672.46	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE9A4	Vacuum Tanker Service provided on request > 6kl (per 6kl or part thereof)	608.14	699.36	584.75	672.46	4.00%
SE9A5	Call out fee for Tank Service request but no service due to another defect	608.14	699.36	584.75	672.46	4.00%
SE9A6	More than 3 pipes an additional fee per pipe for users not paying tariff SE7 above	89.08	102.44	85.65	98.50	4.00%
SE9BA	**After Hours Vacuum Tanker Service - PROVIDED ON REQUEST**					
SE9B1	After Hours - per request < 6kl (per 6kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B2	After Hours - per request > 6kl (per 6kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B3	After Hours - per request < 5kl (per 5kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B2	After Hours Businesses with Public Toilets per removal	365.20	419.98	351.15	403.82	4.00%
SE9C	**Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST**					
SE9C1	Normal Applicable Tariff (SE9A1 or SE9A2 or SE9A4) PLUS additional per hour **PLUS SE9C2**	365.21	419.99	351.16	403.83	4.00%
SE9C2	Normal ApplicableTariff (SE9A2) plus additional per km	17.83	20.50	17.14	19.71	4.00%
	After Hours for Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST					
SE9C6	After Hours Applicable Tariff (SE9B1 or SE9B2 or SE9B3) **PLUS additional per hour PLUS SE9C7**	365.20	419.98	351.15	403.82	4.00%
SE9C7	After Hours Applicable Tariff (SE9B2) plus additional per km	17.83	20.50	17.14	19.71	4.00%
SE10	**SUNDRY CHARGES**					
SE9D	**Testing and Connection Fees**					
SE9D1	Testing of the septic and conservancy tanks per test	1 582.61	1 820.00	1 521.74	1 750.00	4.00%
SE9D2	Smallbore sewerage connection fee + tank test	7 260.87	8 350.00	6 981.74	8 029.00	4.00%
SE9D3	Sewer Connection	5 448.70	6 266.00	5 231.30	6 016.00	4.16%
SE9E	**Disposal**					
SE9E1	Charge per kl or part thereof	80.00	92.00	76.52	88.00	4.55%
SE11	**ILLEGAL CONNECTION / TAMPERING FEE**					
SE11A	1st Offence	7 462.00	no vat	7 175.00	no vat	4.00%
SE11B	2 nd Offence (SE11A X 2)	14 924.00	no vat	14 348.00	no vat	4.01%

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

ELECTRICITY TARIFFS 2020/2021 (ROUNDING APPLICABLE) (AFTER NERSA approval)

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459	
ED	**CONSUMER DEPOSITS**							1.1459	
ED1	Large Power User Group tariff E5 (excluding Kleinmond)	R	0.00	no vat	0.00	no vat		1.1459	
ED2	Large Power User Group tariff E5 Kleinmond 2 weeks highest average consumption	R	calculated	no vat	calculated	no vat			
ED3	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity	R	3 005.00	no vat	2 622.00	no vat		14.61%	
ED4	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity	R	5 267.00	no vat	4 596.00	no vat		14.60%	
ED5	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity	R	12 038.00	no vat	10 505.00	no vat		14.59%	
ED6	Domestic & Commercial Single Phase Pre-paid (Two Part Tariff) - Electricity	R	692.00	no vat	604.00	no vat		14.57%	
ED7	Domestic & Commercial Three Phase Pre-paid (Two Part Tariff) - Electricity	R	1 384.00	no vat	1 208.00	no vat		14.57%	
ED8	Indigent Registered (including UISP)	R	223.00	no vat	195.00	no vat		14.36%	
EDD	**Deposit Defaulters**								
EDD1	Large Power User Group tariff E5 : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD2	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD3	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD4	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EF	**FIXED CHARGES**								
EF1	Infrastructure Charge per Meter per month	R	16.65	19.15	16.65	19.15		0.00%	fixed
E1	**SINGLE PHASE : DOMESTIC**								
E1A	**Two-Part Tariff: Credit meters up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**								
E1A1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
	kWH Unit cost								
E1A2	IBT BLOCK 1 0 - 350 kWh	c	156.61	180.10	136.67	157.17		14.59%	
E1A3	IBT BLOCK 2 351 - 600 kWh	c	230.01	264.51	200.72	230.83		14.59%	
E1A4	IBT BLOCK 3 > 600 kWh	c	282.60	324.99	246.62	283.61		14.59%	
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**								
E1B1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
	kWH Unit cost								
E1B2	IBT BLOCK 1 0 - 350 kWh	c	144.66	166.36	126.24	145.18		14.59%	
E1B3	IBT BLOCK 2 351 - 600 kWh	c	216.75	249.26	189.15	217.52		14.59%	
E1B4	IBT BLOCK 3 > 600 kWh	c	271.65	312.39	237.06	272.62		14.59%	
E1C	**SINGLE PHASE : COMMERCIAL**								
E1C1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
E1C2	kWH Unit cost - Credit Meters	c	234.39	269.55	204.55	235.23		14.59%	
E1C3	KwH Unit cost - Pre-paid meters	c	220.88	254.02	192.76	221.67		14.59%	
E1D	**Life Line One part tariff (Pre-paid meters only) ≤ 30 Amp with Maximum consumption of 350 kWH with average measured over twelve month period. Only available to Informal dwellings**								
	kWH Unit cost								
E1D1	IBT BLOCK 1 0 - 350 kWh	c	146.24	168.18	127.62	146.76		14.59%	

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E1E	**One part tariff (Pre-paid meters only) Local Economic Development Projects**							
	kWH Unit cost							
E1E1	IBT BLOCK 1 0 - 350 kWh	c	252.67	290.57	220.50	253.58		14.59%
E3	**THREE PHASE: COMMERCIAL & DOMESTIC**							
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) DOMESTIC**							
E3E1	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
	kWH Unit cost							
E3E2	IBT BLOCK 1 0 - 350 kWh	c	158.09	181.80	137.96	158.65		14.59%
E3E3	IBT BLOCK 2 351 - 600 kWh	c	230.96	265.60	201.55	231.78		14.59%
E3E4	IBT BLOCK 3 > 600 kWh	c	280.85	322.98	245.09	281.85		14.59%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) DOMESTIC**							
E3E5	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
	kWH Unit cost							
E3E6	IBT BLOCK 1 0 - 350 kWh	c	146.04	167.95	127.45	146.57		14.59%
E3E7	IBT BLOCK 2 351 - 600 kWh	c	217.64	250.29	189.93	218.42		14.59%
E3E8	IBT BLOCK 3 > 600 kWh	c	269.96	310.46	235.59	270.93		14.59%
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) COMMERCIAL**							
E3E9	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
E3E10	**kWH Unit cost**	c	234.39	269.55	204.55	235.23		14.59%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) COMMERCIAL**							
E3E11	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
E3E12	**kWH Unit cost**	c	220.88	254.02	192.76	221.67		14.59%
E3G	**One-Part Tariff: Pre-paid only; up to 100A (70 kVA BDMD) Businesses, Flats, Sport grounds, Churches.(minimum of 800kWH average for twelve months)**							
E3G1	kWH Unit cost	c	278.79	320.60	243.29	279.78		14.59%
E5	**TIME OF USE TARIFF**							
	Service Charge (per month) for MV and LV consumers							
E5A1	Administrative and Service Charge **Medium Voltage** per month	R	3 881.70	4 463.96	3 387.47	3 895.59		14.59%
E5A1A	Administrative and Service Charge **Low Voltage** per month	R	3 433.00	3 947.95	2 995.90	3 445.29		14.59%
E5A2	Network Demand Charge kVA: Utilised capacity	R	38.29	44.04	31.90	36.69		20.04%
E5A3	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	30.52	35.10	25.39	29.20		20.22%
	Medium Voltage Metering Points (11000V)							
E5A4	Off Peak kWh Unit Charge	c	64.42	74.09	56.22	64.65		14.59%
E5A5	Standard kWh Unit Charge	c	115.97	133.36	101.20	116.38		14.59%
E5A6	Peak kWh Unit Charge	c	376.88	433.41	328.89	378.22		14.59%
	Low Voltage Metering Points (400V)							
E5A7	Off Peak kWh Unit Charge	c	69.27	79.66	60.45	69.52		14.59%
E5A8	Standard kWh Unit Charge	c	120.79	138.91	105.41	121.22		14.59%
E5A9	Peak kWh Unit Charge	c	381.72	438.98	333.12	383.09		14.59%

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459	
ED	**CONSUMER DEPOSITS**							1.1459	
	Sundry Charges								
E5A10	Exceed NOTIFIED MAXIMUM DEMAND (NMD) per kVA Per month	R	1 191.55	1 370.29	1 039.84	1 195.82		14.59%	
E6	**SUBSIDIZED TARIFFS: Grant to be shown separately**								
E6A	Basic Monthly Charge: Residential Indigent as per paragraph A of the Indigent Policy per meter	R	408.17	469.40	356.20	409.63		14.59%	
E6B	Basic Monthly Charge: Residential Indigent as per paragraph B, C & D of the Indigent Policy per meter	R	291.60	335.34	291.60	335.34		0.00%	outoma ties
E7	**PUBLIC LIGHTING & CCTV**								
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	c	101.84	117.11	88.87	102.20		14.59%	
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge)	R	35.73	41.09	31.18	35.86		14.59%	
E7A5	Illuminated street sign boards per month	R	35.73	41.09	31.18	35.86		14.59%	
E8	**CASUAL SUPPLIES**								
E8A1	Per connection includes disconnection excluding hire of kiosk	R	1 406.72	1 617.73	1 227.61	1 411.75		14.59%	
E8A2	Consumption per day if not metered	R	91.40	105.11	79.76	91.72		14.59%	
E8A3	Hire of temporary distribution kiosk, per kiosk, per occasion	R	551.24	633.92	481.05	553.21		14.59%	
E8A4	Deposit (Usage will be subtracted)	R	1 897.61	no vat	1 656.00	no vat		14.59%	
E8A5	One part tariff : Prepaid or Credit Casual Supply	c	277.24	318.82	241.94	278.23		14.59%	
E9	**NETWORK CHARGES: SERVICED LAND**								
E9A1	Netwok charge per serviced plot per month	R	408.17	469.40	356.20	409.63		14.59%	
E9A2	Infrastructure per vacant plot per month	R	16.65	19.15	16.65	19.15		0.00%	FIXED
E10	**SUNDRY CHARGES**								
E10A1	Call-out Fee - office hours (Based on 2 hours for electr & assist + 30km)	R	753.91	867.00	725.22	834.00		3.96%	
E10A2	Call-out Fee - after hours: Weekdays & Saturdays (Based on 2 hrs (time and a half) for electr & assist + 30km)	R	1 058.26	1 217.00	1 017.39	1 170.00		4.02%	
E10A3	Call-out Fee - after hours: Sundays & Public Holidays (Based on 2 hrs (double time) for electr & assist + 30km)	R	1 361.74	1 566.00	1 309.57	1 506.00		3.98%	
E10A4	MV. Switching on Council's equipment office hours (Based on 3 hours for superintendent & electr + 60km)	R	2 194.78	2 524.00	2 110.44	2 427.00		4.00%	
E10A5	MV. Switching on Council's equipment -after hours: Weekdays & Saturdays (Based on 3 hours (time and a half) for a superintendent and an electrician plus 60km)	R	3 145.22	3 617.00	3 024.35	3 478.00		4.00%	
E10A6	MV. Switching on Council's equipment -after hours: Sundays & Public holidays (Based on 3 hours (double time) for a superintendent and an electrician plus 60km)	R	4 097.39	4 712.00	3 940.00	4 531.00		3.99%	
E10A7	Contractor Inspection 2nd	R	738.26	849.00	709.57	816.00		4.04%	
E10A8	Contractor Inspection 3rd	R	1 113.91	1 281.00	1 071.30	1 232.00		3.98%	
E10A9	Change of Circuit Breaker - S/Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	589.57	678.00	566.96	652.00		3.99%	
E10A10	Change of Circuit Breaker - 3 Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	1 504.35	1 730.00	1 446.09	1 663.00		4.03%	
E10A11	Disconnection	R	361.74	416.00	347.83	400.00		4.00%	
E10A12	Reconnection	R	361.74	416.00	347.83	400.00		4.00%	
E10A13	Verification of a Meter Reading	R	361.74	416.00	347.83	400.00		4.00%	
E10A14	Administration fee - recalculation due to no meter access	R	187.83	216.00	180.87	208.00		3.85%	

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E10A15	Test of Meter: 1 & 3 Phase (Conditionally Refundable) External testing	R	694.78	799.00	667.83	768.00		4.04%
E10A16	Test of Meter: All other Meters (Conditionally Refundable) External testing	R	cost + 15%	applicable vat	cost + 15%	applicable vat		
E10A17	Tariff change - change between one part and two-part	R	246.09	283.00	236.52	272.00		4.05%
E10A18	Damage elect meter (based on meter cost + call out X 2)	R	2 471.30	2 842.00	2 376.52	2 733.00		3.99%
E10A19	Damage elect meter 3 phase (based on meter cost + call out X 2)	R	3 773.91	4 340.00	3 628.70	4 173.00		4.00%
E10A20	Replacement of CIU (Meter keypad) (Based on keypad cost and call out fee)	R	1 244.35	1 431.00	1 196.52	1 376.00		4.00%
E10A21	Damage of Bulk meter or change to SSEG (Based on 3 hours for a superintendent and electrician + 60km + bulk meter cost + modem cost)	R	8 167.83	9 393.00	7 853.91	9 032.00		4.00%
E10A22	Change to Time of Use (with existing bulk meter) + Deposit	R	737.39	848.00	708.70	815.00		4.05%
E10A23	Change to Time of Use (without existing bulk meter) + Deposit	R	12 793.04	14 712.00	12 300.87	14 146.00		4.00%
E10A24	Commission of Bulk meter, supplied by customer (call out fee x 3)	R	2 261.74	2 601.00	2 174.78	2 501.00		4.00%
E10A25	Damage of HV Cable	R	cost + R41 192.32	applicable vat	cost + R39 608.00	applicable vat		4.00%
E10A26	Damage of MV Cable	R	cost + R10 768.16	applicable vat	cost + R10 354.00	applicable vat		4.00%
E10A27	Damage of LV Cable	R	cost + R 4 336.80	applicable vat	cost + R 4 170.00	applicable vat		4.00%
E10A28	Damage of Service Connection Cable	R	cost + R 1 084.72	applicable vat	cost + R 1 043.00	applicable vat		4.00%
E10A29	Working without Way leave	R	5 559.13	6 393.00	5 345.22	6 147.00		4.00%
E10A30	Refundable Wayleave **deposit** for HV cables	R	79 389.00	no vat	76 336.00	no vat		4.00%
E10A31	Refundable Way leave **deposit** for MV cables	R	19 848.00	no vat	19 085.00	no vat		4.00%
E10A32	Refundable Way leave **deposit** for LV cables	R	4 289.00	no vat	4 124.00	no vat		4.00%
E10A33	Cancellation Fee of requested service	R	15% of Service Value	no vat	15% of Service Value	no vat		
E10A34	Erection and removal of Banners, signs & lights (per hour) (Vehicle cost + labour)	R	899.13	1 034.00	864.35	994.00		4.02%
E10A35	Replacement of damaged overhead service connection cable (Tariff E13A9 - E10A18)	R	3 800.87	4 371.00	new	new		
E12	**CONVERSION OF METERS**							
E12A1	Convert Credit Meter to Pre-paid: SP (no cable work) (based on meter cost + call out)	R	1 718.26	1 976.00	1 652.17	1 900.00		4.00%
E12A2	Convert Credit Meter to Pre-paid: 3P (no cable work) (based on meter cost + call out)	R	3 020.87	3 474.00	2 904.35	3 340.00		4.01%
E12A3	Convert Credit Three Phase to Singe Phase Pre-paid meter	R	1 552.17	1 785.00	1 492.17	1 716.00		4.02%
E12A4	Convert Credit Three Phase to Single Phase Credit (Commercial only)	R	1 171.30	1 347.00	1 126.09	1 295.00		4.01%
E12A5	Convert Pre-paid Single Phase to Three Phase Pre-paid (based on tariff E13A8) cost includes cable to boundary	R	R12 510.16 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E12A6	Convert pre-paid Three phase to Single phase pre-paid (based on meter cost + call out + CB)	R	1 912.17	2 199.00	1 838.26	2 114.00		4.02%
E12A7	Removal of Meter (based on call out fee)	R	753.04	866.00	724.35	833.00		3.96%
E12A8	Repositioning of Meter (excl. cable) (based on call out fee)	R	753.04	866.00	724.35	833.00		3.96%
E12A9	Repositioning of Meter (incl. cable) (based on call out fee + 30m cable)	R	2 486.96	2 860.00	2 391.30	2 750.00		4.00%
E13	**SERVICE CONNECTIONS**							
E13A1	Builders connection (plus applicable service connection tariff)	R	955.65	1 099.00	919.13	1 057.00		3.97%
E13A4	Single Phase (Credit - 60A) option for Commercial users only (Based on 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 775.65	7 792.00	6 514.78	7 492.00		4.00%
E13A6	Single Phase - (Pre-paid meters - 60A) applicable to Domestic users (Network Permitted) (Based on: 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 775.65	7 792.00	6 514.78	7 492.00		4.00%

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E13A7	Three Phase : (Credit - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	**R**	R12 948.00 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E13A8	Three Phase : (Pre-paid - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	**R**	R12 948.00 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E13A9	Non Standard : Pre-paid 30 Amp Single phase (Sub economic connections) (Based on 30m (10mm) cable + meter cost + average labour cost + 15% admin fee)	**R**	6 291.30	7 235.00	6 049.57	6 957.00		4.00%
E13A10	Single Phase (Credit 60A- Developer install cable to boundary) option for Commercial users only (Based on meter cost + call out fee + 15% admin fee)	**R**	1 975.65	2 272.00	1 900.00	2 185.00		3.98%
E13A11	Single Phase (Pre-paid 60A-Developer install cable to boundary) applicable to Domestic users (Network permitted) (Based on meter cost + call out fee + 15% admin fee)	**R**	1 975.65	2 272.00	1 900.00	2 185.00		3.98%
E13A12	Three Phase (Credit 60A- Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	**R**	R3 473.19 + ext fee	applicable vat	R3 339.61 + ext fee	applicable vat		4.00%
E13A13	Three Phase (Pre-paid 60A-Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	**R**	R3 473.19 + ext fee	applicable vat	R3 339.61 + ext fee	applicable vat		4.00%
E13A14	Any other none standard connections		cost + 15% admin	applicable vat	cost + 15% admin	applicable vat		
E14	**ILLEGAL AND UNSAFE CONNECTION / TAMPERING FEE (Including SSEG and damage or bypass of the DSM Hot Water Cylinder Control Unit**							
E14A1	1 st Offence	**R**	4 401.00	no vat	4 232.00	no vat		3.99%
E14A2	2 nd Offence (E14A1 X 2)	**R**	8 802.00	no vat	8 462.00	no vat		4.02%
E14A3	3 rd Offence and re-occurance (Disconnection of service and remedial action fee = double previous* offence fee) *based on current tariffs		2 X E14A2	applicable vat	2 X E14A2	applicable vat		
E14A4	Unsafe / Illegal supply of electricity (per visit) **(reconnection fee included)**	**R**	1 971.30	2 267.00	1 895.65	2 180.00		3.99%
E15	**UPGRADING CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (Network permitted : to be approved by Electricity Department)**							
E15A1	Primary Cost p/kVA -include all HV Equipment UP to HV Substation or identified point of supply excluding Dist. TF	**R**	1 227.19	1 411.27	1 227.19	1 411.27		0.00%
E15A2	Primary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply excluding Dist. TF	**R**	3 655.37	4 203.68	3 514.78	4 042.00		4.00%
E15A3	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF	**R**	4 455.58	5 123.92	4 284.21	4 926.84		4.00%
E15A4	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF and Kiosk	**R**	5 813.05	6 685.01	5 589.47	6 427.89		4.00%
E15A5	Buying/Refund of spare capacity cost/kVA	**R**	100% of approved installation cost	applicable vat	100% of approved installation cost	applicable vat		
E15A6	Investigation Fee	**R**	4 367.10	5 022.16	4 199.13	4 829.00		4.00%
E15A7	FACTOR OF 0,36 APPLICABLE ON DOMESTIC USERS : TARIFF : applicable on E15A3 AND E15A4 (Commercial /Business no factor apply)	**R**	Factor 0.36	applicable vat	Factor 0.36	applicable vat		

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E18	**SMALL SCALE EMBEDDED GENERATION (SSEG)**							
	This tariff is available only for approved SSEG connections, where the customers offset their small scale generation (kWh) against purchases from the Municipality, provided that their purchases exceed their generation (kWh). This tariff will only be implemented after NERSA's approved Guidelines have been received. The consumer will stay on his existing tariff **(All prepaid customers excluded) Prepaid customers to convert to credit meter and tariff:**							
E18A2	Feed-in Tariff c/kWh	**c**	83.90	96.49	73.22	84.20		14.59%
DC2	**DEVELOPMENT CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL)**							
DC2A	**Sub Division of existing erf**							
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** STANDARD CONNECTION FEES	**R**	28 925.51	33 264.34	29 205.22	33 586.00		-0.96%
DC2B	**New Developments**							
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (13.8 kVA xE15A2 x.36)	**R**	18 072.58	20 783.47	17 460.00	20 079.00		3.51%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (42kVA x E15A2x.36)	**R**	55 003.50	63 254.03	53 139.13	61 110.00		3.51%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	**R**	3 655.37	4 203.68	3 514.78	4 042.00		4.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	**R**	4 455.58	5 123.92	4 284.21	4 926.84		4.00%

WATER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
WD	**CONSUMER DEPOSITS**					
WD1	Domestic - Water	646.00	no vat	620.76	no vat	4.07%
WD2	Commercial - Water - Consumption < 40kl	2 582.00	no vat	2 483.07	no vat	3.98%
WD3	Commercial - Water - Consumption 40 - 100kl	9 036.00	no vat	8 688.51	no vat	4.00%
WD4	Commercial - Water - Consumption 100 kl +	15 490.00	no vat	14 893.96	no vat	4.00%
WD5	Domestic - Water RUE's	Applicable Rue's X WD1A	no vat	Applicable Rue's X WD1A	no vat	
WD6	Indigent - registered (including UISP)	207.00	no vat	198.82	no vat	4.11%
WDD	**Deposit Defaulters**					
WDD1	Domestic - Water - Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD2	Commercial - Water - Consumption < 40kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD3	Commercial - Water - Consumption 40 - 100kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD4	Commercial - Water - Consumption 100 kl + Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD5	Domestic - Water RUE'sTwo Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
W1	**BASIC CHARGE**					
W1A1	Basic Monthly Charge per erf/unit per month	148.35	170.60	142.64	164.04	4.00%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	148.35	170.60	142.64	164.04	4.00%
W1A2B	Basic Monthly Subsidy: Residential Indigent as per paragraph B, C & D of the Indigent Policy per erf/unit per month	129.14	148.51	129.14	148.51	0.00%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month	15.45	17.77	15.45	17.77	0.00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month	8.41	9.67	8.41	9.67	0.00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households	8.41	9.67	8.41	9.67	0.00%
	See attachment for the amount of RUE's allocated to different household consumers					
W1B	**CONSUMPTION - HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1B1	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B2	7 - 18 kl per kl	12.47	14.34	11.99	13.79	4.00%
W1B3	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1B4	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1B5	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%

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FINAL

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1B6	>60kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1B7	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B8	7 - 18 kl per kl	16.20	18.63	15.58	17.92	4.00%
W1B9	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1B10	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1B11	46 - 60 kl per kl	55.57	63.90	53.43	61.44	4.00%
W1B12	>60kl per kl	74.10	85.22	71.25	81.94	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1B13	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B14	7 - 18 kl per kl	19.97	22.96	19.20	22.08	4.00%
W1B15	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1B16	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%
W1B17	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1B18	>60kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1B19	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B20	7 - 18 kl per kl	26.35	30.31	25.34	29.14	4.00%
W1B21	>18 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1BI	**CONSUMPTION - REGISTERED INDIGENT HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1BI1	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI2	7 - 18 kl per kl	12.47	14.34	11.99	13.79	4.00%
W1BI3	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1BI4	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1BI5	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%
W1BI6	>60kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1BI7	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI8	7 - 18 kl per kl	16.20	18.63	15.58	17.92	4.00%
W1BI9	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1BI10	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1BI11	46 - 60 kl per kl	55.57	63.90	53.43	61.44	4.00%
W1BI12	>60kl per kl	74.10	85.22	71.25	81.94	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1BI13	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI14	7 - 18 kl per kl	19.97	22.96	19.20	22.08	4.00%
W1BI15	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1BI16	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1BI17	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1BI18	>60kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1BI19	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI20	7 - 18 kl per kl	26.35	30.31	25.34	29.14	4.00%
W1BI21	>18 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1C	**CONSUMPTION - ALL OTHER**					
	Normal Tariff & Level 1 water restrictions					
W1C1	0 - 18 kl per kl	13.79	15.86	13.26	15.25	4.00%
W1C2	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1C3	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1C4	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%
W1C5	>60 kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1C6	0 - 18 kl per kl	17.93	20.62	17.24	19.83	4.00%
W1C7	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1C8	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1C9	46 - 60 kl per kl	55.58	63.91	53.44	61.46	4.00%
W1C10	>60 kl per kl	74.09	85.20	71.24	81.93	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1C11	0 - 18 kl per kl	22.08	25.39	21.23	24.41	4.00%
W1C12	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1C13	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%
W1C14	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1C15	>60 kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1C16	0 - 10 kl per kl	27.59	31.73	26.53	30.51	4.00%
W1C17	>10 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1D	**OTHER CONSUMERS**					
W1D1	Departmental per Kl (Including temporary connection for municipal purposes)	25.19	28.97	24.86	28.59	1.33%
W1D2	Fire Hoses: Basic per Month	188.79	217.11	181.53	208.76	4.00%
W1D3	Bulk usage (Unconnected to networks) per Kl - Consumers Permanently residing within Overstrand municipality area	15.27	17.56	14.68	16.88	4.00%
W1D3A	Restriction Tariff 1 (level 2 & 3 water restrictions)	19.85	22.83	19.09	21.95	4.00%
W1D3B	Restriction Tariff 2 (level 4 & 5 water restrictions)	24.21	27.84	23.28	26.77	4.00%
W1D3C	Restriction Tariff 3 (level 6 water restrictions)	30.53	35.11	29.36	33.76	4.00%
W1D4	Kid Brooke (Van Cauter 0 - 8000kl per year)	0.08	0.09	0.08	0.09	0.00%
W1D5	Onrus Small Holdings tariff 2 (Van Cauter)	0.08	0.09	0.08	0.09	0.00%
W1D6	Onrus Small Holdings tariff 4 (Per agreement)	1.11	1.28	1.11	1.28	0.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1D7	Contractors water consumption - temporary connection (only for municipal purposes)	25.19	28.97	24.86	28.59	1.33%
W1D8	Bulk usage (Unconnected to networks) per Kl - People residing outside the Overstrand municipal area	56.63	65.12	54.45	62.62	4.00%
W1D8A	Restriction Tariff 1 (level 2 & 3 water restrictions)	73.62	84.66	70.79	81.41	4.00%
W1D8B	Restriction Tariff 2 (level 4 & 5 water restrictions)	90.62	104.21	87.13	100.20	4.00%
W1D8C	Restriction Tariff 3 (level 6 water restrictions)	113.27	130.26	108.91	125.25	4.00%
W1E	**WET COMMERCIAL, SPORT, PARKS etc (must apply for this tariff)**					
	Normal Tariff & Level 1 water restrictions					
W1E1	0 - 500kl per kl	20.07	23.08	19.30	22.20	4.00%
W1E2	501 - 1000kl per kl	30.35	34.90	29.18	33.56	4.00%
W1E3	>1000kl per kl	40.47	46.54	38.91	44.75	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1E4	0 - 300kl per kl	26.10	30.02	25.10	28.87	4.00%
W1E5	301 - 700kl per kl	39.44	45.35	37.92	43.61	4.00%
W1E6	>700kl per kl	52.60	60.49	50.58	58.17	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1E7	0 - 250kl per kl	32.12	36.93	30.88	35.51	4.00%
W1E8	251 - 500kl per kl	48.55	55.83	46.68	53.68	4.00%
W1E9	>500kl per kl	64.73	74.44	62.24	71.58	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1E10	0 - 100kl per kl	40.14	46.17	38.60	44.39	4.00%
W1E11	>100 kl per kl	80.92	93.06	77.81	89.48	4.00%
W1F	**WET INDUSTRY (Marine etc. must apply for this tariff) (Average of 100kl per day over previous 365 days**					
	Normal Tariff & Level 1 water restrictions					
W1F1	0 - 5800kl per kl	20.91	24.05	20.11	23.13	4.00%
W1F2	> 5800kl per kl	40.47	46.54	38.91	44.75	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1F3	0 - 5800kl per kl	27.19	31.26	26.14	30.06	4.00%
W1F4	> 5800kl per kl	52.60	60.49	50.58	58.17	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1F5	0 - 5800kl per kl	33.46	38.48	32.17	37.00	4.00%
W1F6	> 5800kl per kl	64.73	74.44	62.24	71.58	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1F7	0 - 5 800kl per kl	41.81	48.08	40.20	46.23	4.00%
W1F8	>5 800 kl per kl	80.92	93.06	77.81	89.48	4.00%
W2A	**AVAILABILITY CHARGES**					
W2A1	Overstrand per month	148.35	170.60	142.64	164.04	4.00%
W2A2	Farms connected to water pipe line	148.35	170.60	142.64	164.04	4.00%
W2J	**REBATES (This can be granted by the Municipal Manager after application) refer to Policy # 6.8.1**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W2J1	Kl above average - per kl	25.19	28.97	24.86	28.59	1.33%
W3A	**IRRIGATION WATER ("LEI WATER") & RAW WATER**					
W3A1	Use and pump water (80-90 min) per MONTH Stanford	45.34	52.15	43.60	50.14	4.00%
W3A2	Pearly Beach Small Holdings: Basic	55.33	63.63	53.20	61.18	4.00%
W3A3	Pearly Beach Small Holdings: Consumption 0- 70 kl per kl	4.33	4.98	4.16	4.78	4.00%
W3A4	Pearly Beach Small Holdings: Consumption >70 kl per kl	10.13	11.65	9.74	11.20	4.00%
W3A5	Others per kl	4.33	4.98	4.16	4.78	4.00%
W3A6	Farm 1/722 Stanford as per agreement 1.75% of raw water abstraction from municipal boreholes, maximum 8760 kl/a	0.00	0.00	0.00	0.00	0.00%
W3A7	Farm 586 Volmoed raw water from De Bos pipeline consumption 0 - 300 kl/month per kl	0.00	0.00	0.00	0.00	0.00%
W3A8	Farm 586 Volmoed raw water from De Bos pipeline consumption >300 kl/month per kl	4.31	4.96	3.92	4.51	9.95%
W3B	**IRRIGATION WATER - (TREATED EFFLUENT)**					
W3B2	Hermanus Golf Club per month	49 218.59	56 601.38	47 325.57	54 424.41	4.00%
W3B3	All other per kl	2.77	3.18	2.66	3.06	4.00%
W3B4	Schools, municipal sports grounds & project sport grounds as per agreement	no charge	no vat	no charge	no vat	
W3B5	Curro Holdings - 250kl free per day as per deed of sale	2.77	3.18	2.66	3.06	4.00%
W4	**SUNDRY CHARGES**					
W4A1	Testing of a Meter (Call-out Fee incl)(Conditionally refundable)	991.30	1 140.00	953.04	1 096.00	4.01%
W4A2	Testing of a Meter (Ind/Bulk Meter)(Conditionally refundable) ****Minimum charge of R500***	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
W4A3	Disconnection	449.57	517.00	432.17	497.00	4.03%
W4A4	Reconnection	449.57	517.00	432.17	497.00	4.03%
W4A5	Reconnection After Normal Working Hours	899.13	1 034.00	864.35	994.00	4.02%
W4A6	Administration fee - recalculation due to no meter access	175.65	202.00	168.70	194.00	4.12%
W4A7	Verification of a Meter Reading	246.09	283.00	236.52	272.00	4.05%
W4A8	Final and Special Readings	225.22	259.00	216.52	249.00	4.02%
W4A9	Call-out Fee - Normal Working Hours	448.70	516.00	431.30	496.00	4.03%
W4A10	Call-out Fee - After Hours	898.26	1 033.00	863.48	993.00	4.03%
W4A11	Replacement of damage meter	1 205.22	1 386.00	1 159.13	1 333.00	3.98%
W4A12	Removal of Meter (based on call out fee)	991.30	1 140.00	953.04	1 096.00	4.01%
W4A13	Registration of Borehole (Including inspection fee)	336.52	387.00	323.48	372.00	4.03%
W4A14	Repositioning of Meter (excl. pipe)	986.96	1 135.00	948.70	1 091.00	4.03%
W4A15	Convert to Water Flow Restrictor Meter	3 213.04	3 695.00	3 089.57	3 553.00	4.00%
W4A16	Temporary Connections - Deposit	8 455.00	no vat	8 130.00	no vat	4.00%
W4A17	Temporary Connection - Usage per kl	25.19	28.97	24.35	28.00	3.45%
W4A18	Damage of Water Meter	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W4A19	Damage of Watermain	Actual cost plus R3 398.72	applicable vat	Actual cost plus R3 268.00	applicable vat	4.00%

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					1.040
W4A20	Damage of Service Connection (including water meter)	Actual cost plus R893.36	applicable vat	Actual cost plus R859.00	applicable vat	4.00%
W5	**ILLEGAL CONNECTION / TAMPERING FEE**					
W5A1	1st Offence	7 500.00	no vat	7 212.00	no vat	3.99%
W5A2	2 nd Offence Must convert to a flow-restriction watermeter at applicable tariff plus	8 800.00	no vat	8 462.00	no vat	3.99%
W5A3	3rd Offence (Restriction of service and remedial action fee = double previous offence fee)	Previous offence amount X 2	no vat	Previous offence amount X 2	no vat	
W6	**CONNECTION FEE**					
W6A1	20 mm Connection Conventional Meter	5 494.78	6 319.00	5 283.48	6 076.00	4.00%
W6A2	20 mm Connection Water Flow Restrictor Meter	6 525.22	7 504.00	6 273.91	7 215.00	4.01%
W6A3	Other Connections	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W6A4	Connections (Erf Boundary - by Developer)	1 428.70	1 643.00	1 373.91	1 580.00	3.99%
W7	**BULK SERVICES DEVELOPMENT FEES**					
	Tariffs set out in Development Contribution Tariff list					

ANNEXURE TO WATER TARIFFS

ALLOCATION OF RUE's TO CATEGORIES OF CONSUMERS

Clinics - Out patients	* 1 RUE
Flats	* 1 RUE per Unit
Guest Houses and B & B's	* 1 RUE
Household related consumers that do not fall in one of the above household consumer categories	* Upon application the Engineering & Financial Departments will assess the validity within the tariff's structural framework
Old Age Homes, Hostels & Boarding School	* 1 RUE per 7 beds
Retirement Villages, Hospital & Hospice	* 1 RUE per 1 residential unit * 1 RUE per 7 beds
Single Residential erven	* 1 RUE
Townhouse and Group developments	* 1 RUE per unit (Please note that Townhouse/Group Developments must apply should they require more than 1 RUE during development) * RUE's only applicable from date of application and approval

RUE = Residential Unit Equivalent

DEVELOPMENT CONTRIBUTION TARIFFS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC1A	Standard Fee per Equivalent Unit	21 665.22	24 915.00	20 832.17	23 957.00	4.00%
DC2	**ELECTRICITY**					
DC2A	**Sub Division of Existing Erf**					
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** Standard Connection Fees	28 925.51	33 264.34	29 205.22	33 586.00	-0.96%
DC2B	**New Developments**					
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (Based on 13.8 kVA xE15A2 x.36)	18 072.58	20 783.47	17 460.00	20 079.00	3.51%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (Based on 42kVA x E15A2x.36)	55 003.50	63 254.03	53 139.13	61 110.00	3.51%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	3 655.37	4 203.68	3 514.78	4 042.00	4.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	4 455.58	5 123.92	4 284.21	4 926.84	4.00%
DC3	**SEWERAGE**					
DC3A	Standard Fee per Equivalent Unit	14 607.93	16 799.12	14 046.09	16 153.00	4.00%
DC4	**ROADS**					
DC4A	Standard Fee per Equivalent Unit	6 550.19	7 532.72	6 298.26	7 243.00	4.00%
DC5	**STORMWATER**					
DC5A	Standard Fee per Equivalent Unit	7 557.64	8 691.28	7 266.96	8 357.00	4.00%
DC6	**SOLID WASTE**					
DC6A	Standard Fee per Equivalent Unit	1 309.50	1 505.92	1 259.13	1 448.00	4.00%
DC7	**OFF-GRID DEVELOPMENT/UNITS**					
DC7A	As per signed agreement as recommended by the Director: Infrastructure and Planning and approval by the Municipal Manager	as per agreement	applicable vat	as per agreement	applicable vat	
DC8	**EVALUATION/INVESTIGATION LEVIES are payable OVER and ABOVE the Bulk Service Levies**					
DC8A	**Water**					
	No. of Equivalent units					
DC8A1	1 - 4	no charge	no vat	no charge	no vat	
DC8A2	5 - 10	9 073.91	10 435.00	8 725.22	10 034.00	4.00%
DC8A3	11 - 25	15 279.13	17 571.00	14 691.30	16 895.00	4.00%
DC8A4	26 - 50	21 022.61	24 176.00	20 213.91	23 246.00	4.00%
DC8A5	51 - 100	24 124.35	27 743.00	23 196.52	26 676.00	4.00%
DC8A6	101 - 250	26 766.09	30 781.00	25 736.52	29 597.00	4.00%
DC8A7	251 - 500	31 246.09	35 933.00	30 044.35	34 551.00	4.00%
DC8A8	501 - 2000	35 266.09	40 556.00	33 909.57	38 996.00	4.00%
DC8A9	2000 – 5000	42 388.70	48 747.00	40 758.26	46 872.00	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC8A10	> 5001	48 133.04	55 353.00	46 281.74	53 224.00	4.00%
DC8E	**Sanitation**					
	No. of Equivalent units					
DC8E1	1 - 4	no charge	no vat	no charge	no vat	
DC8E2	5 - 10	9 073.91	10 435.00	8 725.22	10 034.00	4.00%
DC8E3	11 - 25	15 279.13	17 571.00	14 691.30	16 895.00	4.00%
DC8E4	26 - 50	21 022.61	24 176.00	20 213.91	23 246.00	4.00%
DC8E5	51 - 100	24 124.35	27 743.00	23 196.52	26 676.00	4.00%
DC8E6	101 - 250	26 766.09	30 781.00	25 736.52	29 597.00	4.00%
DC8E7	251 - 500	31 246.09	35 933.00	30 044.35	34 551.00	4.00%
DC8E8	501 - 2000	35 266.09	40 556.00	33 909.57	38 996.00	4.00%
DC8E9	2000 – 5000	42 388.70	48 747.00	40 758.26	46 872.00	4.00%
DC8E10	> 5001	48 133.04	55 353.00	46 281.74	53 224.00	4.00%

RESORTS TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
	** A deposit of 50% of the total amount payable is applicable to secure the booking					electricity
	** On cancellation of the booking an administration fee of 15% will deducted from the deposit					
	** On cancellation of the booking less than 14 days prior to the commencement of the booking period, the deposit **will not** be paid back					
R 1	**PALMIET & KLEINMOND CARAVAN PARKS**					
R1A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R1A1	A Stands per day	431.30	496.00	414.78	477.00	3.98%
R1A2	B Stands per day	346.09	398.00	333.04	383.00	3.92%
R1A3	C Stands per day	307.83	354.00	295.65	340.00	4.12%
R1B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R1B1	A Stands per day	239.13	275.00	229.57	264.00	4.17%
R1B2	B Stands per day	205.22	236.00	197.39	227.00	3.97%
R1B3	C Stands per day	187.83	216.00	180.87	208.00	3.85%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R1F	**Sundry Costs**					
R1F1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R1F2	Additional persons up to a maximum of two (2) - per person per day	62.61	72.00	60.00	69.00	4.35%
R1F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	35.65	41.00	33.91	39.00	5.13%
R1F4	Day visitors for campers up to a maximum of four (4) per person per day	62.61	72.00	60.00	69.00	4.35%
R1F5	Day visitors vehicle per day	47.83	55.00	46.09	53.00	3.78%
	NOTE: Special arrangements must be made with the Camp Manager to allow day visitors					
R1F6	Children under two (2) years	no charge	no vat	no charge	no vat	
R1F7	Children under twelve (12)	30.44	35.00	29.57	34.00	2.94%
R1F8	Gate Card / Key Deposit per set - Refundable	181.00	no vat	174.00	no vat	4.02%
R1J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R1J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R1J2	Qulify for a reduced tariff for a period of 30 days	2 904.35	3 340.00	2 793.04	3 212.00	3.99%
R 10	**KLEINMOND: FRANK ROBB HUT**					
R10A	Camping per person per day (Maximum of 10 persons)	102.61	118.00	98.26	113.00	4.43%
R 20	**ONRUS CARVAN PARK: PLETT HOUSE**					
R20A	Peak Season - 1 December - 31 January & Easter Weekend	476.52	548.00	458.26	527.00	3.98%
R20B	Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)	295.65	340.00	284.35	327.00	3.97%
R 30	**ONRUS CARVAN PARK**					
R30A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R30A1	A Stands per day	469.57	540.00	451.30	519.00	4.05%
R30A2	B Stands per day	360.00	414.00	346.09	398.00	4.02%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
R30A3	C Stands per day	329.57	379.00	316.52	364.00	4.12%
R30B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R30B1	A Stands per day	260.00	299.00	249.57	287.00	4.18%
R30B2	B Stands per day	220.00	253.00	211.30	243.00	4.12%
R30B3	C Stands per day	205.22	236.00	197.39	227.00	3.97%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R30F	**Sundry Costs**					
R30F1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R30F2	Additional persons up to a maximum of two (2) - per person per day	68.70	79.00	66.09	76.00	3.94%
R30F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	37.39	43.00	35.65	41.00	4.88%
R30F4	Children under two (2) years	no charge	no vat	no charge	no vat	
R30F5	Children under twelve (12)	35.65	41.00	33.91	39.00	5.13%
R30F6	Daily Functions (pre-arrangement) per day	170.44	196.00	163.48	188.00	4.25%
R30F7	Full 30 day Rental	4 642.61	5 339.00	4 464.35	5 134.00	3.99%
R30F8	Gate Card / Key Deposit per set - Refundable	184.00	no vat	177.00	no vat	3.95%
R30J	**Annual Rental**					
R30J1	Rental per annum	15 189.57	17 468.00	14 605.22	16 796.00	4.00%
	Plus:					
R30J2	Pergola with covering per annum	1 628.70	1 873.00	1 566.09	1 801.00	4.00%
R30J3	Water tap per annum	346.96	399.00	333.91	384.00	3.91%
R30J4	Structure for storing purposes per annum	346.96	399.00	333.91	384.00	3.91%
R30J5	Permanent fireplace structure per annum	346.96	399.00	333.91	384.00	3.91%
R30J6	Electricity per stand per annum	1 321.27	1 519.46	1 153.04	1 326.00	14.59%
R30L	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R30L1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R30L2	Qualify for a reduced tariff for a period of 30 days	3 192.17	3 671.00	3 069.57	3 530.00	3.99%
R 60	**GANSBAAAI CARAVAN PARK**					
R60A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R60A1	A+ Stands per day	382.61	440.00	326.96	376.00	17.02%
R60A2	A Stands per day	304.35	350.00	279.13	321.00	9.04%
R60A3	B Stands per day	239.13	275.00	229.57	264.00	4.17%
R60A4	C Stands per day	217.39	250.00	197.39	227.00	10.13%
R60B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R60B1	A+ Stands per day	260.87	300.00	250.44	288.00	4.17%
R60B2	A Stands per day	226.09	260.00	206.96	238.00	9.24%
R60B3	B Stands per day	204.35	235.00	197.39	227.00	3.53%
R60B4	C Stands per day	186.96	215.00	180.87	208.00	3.37%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R60F	**Sundry Costs**					
R60F1	Additional persons up to a maximum of two (2) - per person per day	62.61	72.00	60.00	69.00	4.35%
R60F2	Additional vehicle or small trailer or small boat - per unit per day	45.22	52.00	43.48	50.00	4.00%
R60F3	Children under two (2) years	no charge	no vat	no charge	no vat	
R60F4	Children under twelve (12)	30.44	35.00	29.57	34.00	2.94%
R60F5	Day visitors for campers up to a maximum of four (4) per person per day	45.22	52.00	43.48	50.00	4.00%
R60F6	Gate Card / Key Deposit per set - Refundable	180.00	no vat	173.00	no vat	4.05%
R60J	**Annual Rental**					
R60J1	Rental per annum	8 526.96	9 806.00	8 199.13	9 429.00	4.00%
E60K	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R60K1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R 80	**HAWSTON DAY CAMPING SITE**					
R80A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R80A1	Camping Sites	205.22	236.00	197.39	227.00	3.97%
R80A2	Parking Fees per vehicle (excluding busses >20 seats)	15.65	18.00	14.78	17.00	5.89%
R80A3	Per Bus >20 seats	175.65	202.00	168.70	194.00	4.12%
R80A4	Entrance Fee: Adults (per person)	15.65	18.00	14.78	17.00	5.89%
R80A5	Entrance Fee: Children (per child < 12)	4.35	5.00	4.35	5.00	0.00%
R80B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R80B1	Camping Sites	111.30	128.00	106.96	123.00	4.06%
R80B2	Parking Fees per vehicle (excluding busses >20 seats)	15.65	18.00	14.78	17.00	5.89%
R80B3	Per Bus >20 seats	175.65	202.00	168.70	194.00	4.12%
R80B4	Entrance Fee: Adults (per person)	15.65	18.00	14.78	17.00	5.89%
R80B5	Entrance Fee: Children (per child < 12)	4.35	5.00	4.35	5.00	0.00%
R80B6	The above tariffs include for up to six (6) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R80E	**Sundry Costs**					
R80E1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R80E2	Additional vehicle or small trailer or small boat - per unit per day	42.61	49.00	40.87	47.00	4.26%
R80E3	Events - partial or whole day camp site, per day or portion of the day (Excluding other services eg. Refuse collection, electricity etc.)	580.87	668.00	558.26	642.00	4.05%
R80J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R80J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET										
#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
1	**Franskraal Belastingbetalers & Inwonersvereniging**	**Edward de Kock**	01-Apr-21	Graag wil ons versoek watter elektrisiteit tarief vasstelling metode gebruik was om die verniging van 15.36% te regverdig as bogenoemde in aggeneem word'					Met die uitsondering van Elektrisiteit is ons te vrede met die voorgestelde verhogings maar voel ons tog met die huidige voorspelbare groei en werkloosheid in sekere sektore wat deur die ekonome voorspelword, dat u moontlik in die gees daarvan heroonveging gee aan die begrote uitgawes en tariewe om dit ook vir die inwoners meer bekostigbaar te maak in hierdie tyd van dalende en/of geen inkomste. **Refer to actual comment for details.**	The National Energy Regulator of South Africa (NERSA) approved a Municipal Tariff Guideline increase ('Guideline increase') for the 2021/22 financial year,of 14.59%, applicable to consumers of the municipalty, for of electricity. The municipality however, must provide for an increase of 17.8% on the monthly account for bulk electricity purchases of the municipality from Eskom. Taking into account that 70.8% of the Revenue for Electricity Service Charges will be spend on expenditure for the Bulk Purchases payable to Eskom, excluding maintenance costs of an extensive Electricity Infrastructure of billions, and all other overheads and operational costs, it is clear that tariff increase is realistic, aiming to maintain this critical service to the benefit of the Overstrand community.
2	**Ward 1 Committee Member**	**André Wagener**	12-Apr-21						Franskraal and Uilenkraalsmond Stormwater Upgrading The purpose of this project, as stated in the Engineering and Impact Assessment Reports, is to alleviate the occasional flooding of Uilenkraalsmond Holiday Resort, (UKM). The problem is that UKM is situated outside of Overstrand Municipal boundaries. It is leased by the Overberg District Municipality from the Department of Public Works. It is State property. To transfer this problem to the account of the Overstrand ratepayers without any benefits to them, would not only be irregular, but probably unconstitutional and unethical. A ratepayer should not fund the State. **Refer to actual comment for details**.	Stormwater flows from the Franskraal,which is a municipal area to the Uilenkraalsmond area. It must be noted that the area was flooded in the past.The Common Law indicates that the lower laying erven must accommodate free flowing stormwater from the higher laying erven, unless it is not concentrated. The stormwater is concentrated at this point through Uilenkraalsmond and the municipality is required to minimise the impact of the stormwater towards Uilenkraalsmond to avoid possible damage in the future. The project consist of a retention pond as well as a stormwater pipe drilled through the dune. Environmental authorisation was obtained for the project and a public participation process was done during this process.
3	**Individual**	**Mike Botha**	14-Apr-21	The tariff increase for bulk electricity is 15, 6% while the growth in revenue from service charges is 24, 01%.			Property rates will increase by 14% over the next 3 years to cover general community and support services. What services are covered here?	Employee related cost (cost to company) goes further than Basic Salaries and Wages.	List of QUESTIONS: BUDGET 2021/2022 – 14th APRIL 2021 Revenue ito capital grants will decline in future years (-16.7%; -39%; - 32.6% = - 88% over 3 years). It was noted that the implementation of the mSCOA web- system - project is slow, not effective and therefore poses a governance risk on the administration. **Refer to actual comment for details**.	Responses on multiple questions attached. (IDP & Budget related)

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET										
4	**PRINGLE BAY RATEPAYERS' ASSOCIATION**	**AW Vorster**	19-Apr-21						Roads, we find no evidence that the recommendations contained in our report regarding Routine Maintenance, Corrective Maintenance or Rehabilitation of gravel streets are taken into consideration in the budget. Page 3: Stormwater, we find no evidence that the recommendations contained in our report regarding the requirement to upgrade stormwater drainage along our gravel streets are taken into consideration in the budget. We have identified the lack of proper stormwater drainage as the primary problem causing the deterioration of our streets. Ward Specific Projects, we find no evidence that any of 3(a) or 3(b) above are addressed in this part of the budget. **Refer to actual comment for details.**	We have not started with Corrective Maintenance or Rehabilitation of roads since the report submitted, due to a lack of gravel material. Some routine maintenance have been done. Stormwater channels will also be addressed once Corrective or Rehabilitation is being done
5	**Individual**	**Peter Berrisford**	19-Apr-21						Concern about the threat of fires in our municipality and especially in Betty's Bay The Cape Town fire is a wake up call! Imagine a meeting after a fire has totally devastated our area! A 100 million rand of damages. Small fires Plot clearing Special Container Reserve Fund **Refer to actual comment for details.**	The municipality had it's final Budget Steering Committee meeting on 6 May 2021, where approval was granted for the budget provision for clearing of alien vegetation and fire breaks to be increased.
6	**Individual**	**Alette Rousseau**	20-Apr-21					I was just sorry to hear that the salaries have been raised with 4 1/2% in spite of a request not to raise salaries this year. This brings the budget into a deficit which could be avoided.	I appreciate the excellent work of our Municipality to keep our area well run and beautiful.	The municipality was also dissapointed to learn that the mandate of zero percent general annual increase, as indicated by the municipalities in the Western Cape through SALGA, did not influence the initial proposals related to salary negotiations. The municipality is however obliged to estimate and provide for expenditure in accordance with information available.
7	**Individual**	**Alfred Faku**	23-Apr-21						Objection of the Zwelihle Budget 2021/2022 The Capital Budget was not clear and confirmed at the Budget roadshow. The meeting was not properly organised. Ward meeting should have been seperated. Not all agenda points were dealth with. The closure of the meeting was supposed to be by the mayor as per agenda,however it did not happen. **Refer to actual comment for details.**	The Mayor corresponded with Mr Faku in clarifying the arrangements to present the budget to the community (letter attached).

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET										
8	**BETTY'S BAY RATEPAYERS ASSOCIATION (BBRA)**	**Werner Zybrands**	28-Apr-21	The proposed across the board tariff increases at 4% are reasonable but in most cases there is a further marginal increase due to VAT at 15% (property rates excluded).				Staff expenditure	The bulk of the proposed operating expenditure cannot be faulted but is qualified in the following respects: **Operating Expenditure:** Baboon management Road maintenance **Capital Expenditure:** Water network Camera project Sub Fire station Clarence Drive (R44) **Refer to actual comment for details.**	The actual comment calls for more dust control on gravel roads - For the past three (3) years we receive an allocation of R1 000 000 for Dust Control and this needs to be split between Betty's Bay and Pringle Bay.
9	**Bettys Bay Conservancy**	**Pete Oxford**	29-Apr-21						Municipal public waste bins should be fully baboon/animal proofed. There is NOT A SINGLE such bin in Bettys Bay, yet is a requirement to the Strategic Baboon Management Plan.`The few rotary type Fernwood bins are NOT baboon proof nor very practical. Attractive road signage advertising the fact that Bettys Bay is a proud member of the Kogelberg Biosphere Reserve. We need to protect the wetlands WITHIN the urban area. Environmental education **Refer to actual comment for details**.	We agree with the comment that the municipal public bins in problem animal declared areas need to comply with the By-law and be animal proofed. The bins previously used in the area as Baboon / animal proof bins were polywood rotary bins that Mr Oxford referred to. (These bins have proven to be problematic, as the only have a small disposal opening and therefore cannot accept bulkier wastes which are then often either placed on top of or next to the bin.) At the beaches in the area open top swing bins have historically been used to date and these will need to be lidded or replaced as they do not comply with the By-law. A trial locking lid was added to one of the open bins at the Bettys Bay main beach and a second different design was trailed at Grotto braai area in Hermanus the last time I went past both them they were still working quite well and either of these two trail options could be implemented on a larger scale to address the non-compliance with regards to the swing bins
10	**Individual**	**J H BRIERS**	29-Apr-21	The unite electricity charge of about 16% that can be attributed to "attributed to the substantial increase in the cost of bulk electricity from Eskom " is supported. The increases of fixed cost or service charge for electricity the same as that of the price per unit used, namely about 16% is irrational. The Availability fee / fixed cost charge per electricity meter, namely R 385.64, must be reduced or remain unchanged and a way find to further reduce this cost in future. This cost should rather be included in the unit cost.					The budget must take cognisant of the continuing decreasing income of the Overstrand ratepayers. Activities such as parks management, road verges, alien Invasive tree control, block burning, road maintenance and possibly a number of other activities are done without specific Park- or Fire- management plans. The VAT rate on fixed cost or availability fees should be 0%. That the loss of income due to the abovementioned proposals be off-set by: • Freezing all vacant positions in principle and only filling those positions that would ensure basic service delivery; • Ensuring that all staff performances are carefully aligned to ensure maximum efficiency and value for money efficacy; and • Work should be done in accordance with clear Management Plans. • Reduce of water distribution loss. **Refer to actual comment for details.**	Road maintenance is being dictated by the available funding.

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET										
11		**Councillor Orban**	30-Apr-21						Request for Ward 13 Capital projects to be completed 1. Atlantic drive walkway completion (+/- R600 0000 2. Paving of Davies Pool parking area (+/- R300 000) 3. Sidewalks with cycle lane in Onrus main road 4. Completion of Dog park - Wall along the R43 5. Shearwater stormwater canal completing 6. Speed calming measures throughout the ward (+/- R150 000	1. Project will proceed (Draft WSP - R200 000) 2. Not on Draft WSP 3. Not on Draft WSP 4. Funds to be rolled over. 5. Not on Draft WSP 6. Not on Draft WSP

QUESTIONS: BUDGET 2021/2022 – 14th APRIL 2021

Die begroting is n omvattende dokument en dit ontlok vrae by die belastingbetalers wat poog om te verstaan hoe kostes hul huishoudings sal raak. Dankie vir hierdie uitnodiging om vrae te stel wat kwel. Ons hoop op n goeie antwoord.

1. The following questions were asked at the meeting of the Advisory Forum and although the Mayor promised to respond, he neglected to do so. This unacceptable conduct was discussed in the Overstrand Herald. It confirms the perception that public meetings and public participation sessions are of no value to the Democratic Party.

   The questions were:

   1.1 More clarity is needed in terms of the municipality's performance to date in terms of the "top layer" IDP criteria.

   Feedback from Management Services

   The TOP LAYER SDBIP, which stems from the IDP, is reported on a quarterly basis to Council as well as the Joint Audit and Performance Audit Committee (JAPAC) (external). It is further on a quarterly basis reported to both Provincial as well as National Treasury. It is published on the website and discussed during informal and formal performance evaluations that are attended by Chairperson of the JAPAC as well as a member of the public. On an annual basis the performance is reflected in the Annual Report, scrutinized by the public for input and the oversight report approved by MPAC. The detailed KPI's and targets for the 5-year IDP are stated in Chapter 13 (section 13.3) of the draft 2021/22 IDP review. Also included in the draft 2021/22 IDP review on page 20 is a close out- report illustrating the progress in attaining the KPI's and targets stated in Chapter 13 (section 13.3) of the draft IDP review. Page 20 needs to be read with section 13.3 in the draft 2021/22 IDP review.

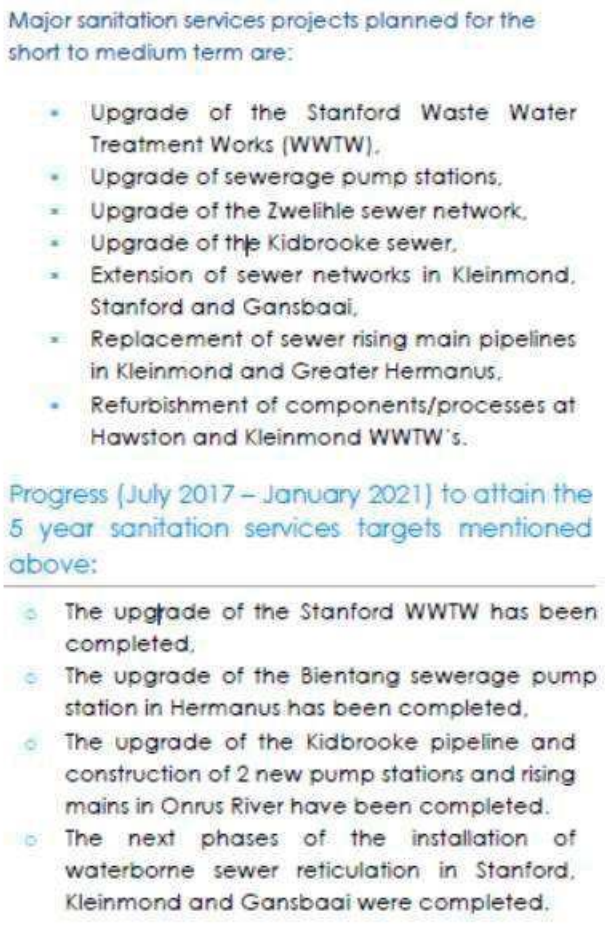
   1.2 Performance management remains a grey area and much refinement is required. It is difficult to understand how project proposals can take up to 5 years to be implemented?

   Feedback from Management Services

   Projects are linked to the 5-year IDP cycle, and therefor might take 5 years to be implemented. The implementation of projects in the IDP is dependent on the annual budget allocation. Due to funding availability not all projects in the IDP can be budgeted in the same year, therefor projects are prioritised over the 5-year IDP cycle.

   The progress with the implementation of major projects identified in the 5-year IDP are stated in Chapter 4 (section 4.3) of the IDP under the respective service areas i.e. Water services, Sanitation Services, Electrical services and Roads.

   (Extract – page 102- draft IDP review 2021/22)



Major sanitation services projects planned for the short to medium term are:

- Upgrade of the Stanford Waste Water Treatment Works (WWTW).
- Upgrade of sewerage pump stations.
- Upgrade of the Zwelihle sewer network.
- Upgrade of the Kidbrooke sewer.
- Extension of sewer networks in Kleinmond, Stanford and Gansbaai.
- Replacement of sewer rising main pipelines in Kleinmond and Greater Hermanus.
- Refurbishment of components/processes at Hawston and Kleinmond WWTW's.

Progress (July 2017 – January 2021) to attain the 5 year sanitation services targets mentioned above:

- The upgrade of the Stanford WWTW has been completed.
- The upgrade of the Bientang sewerage pump station in Hermanus has been completed.
- The upgrade of the Kidbrooke pipeline and construction of 2 new pump stations and rising mains in Onrus River have been completed.
- The next phases of the installation of waterborne sewer reticulation in Stanford, Kleinmond and Gansbaai were completed.

The above extract illustrates that not all projects listed in the IDP take 5 years to implement.

1.3 How is the performance of the municipality linked to performance bonuses (R317m?) of employees?

Feedback from Management Services

NO PERFORMANCE BONUSSES, except in the instance of officials under the bargaining council agreement who receives a 13th cheque. The only officials in terms of legislation that receives a performance bonus is the Municipal Manager.

1.4 Employee related cost (cost to company) goes further than Basic Salaries and Wages. It should be explained in the context of the expenditure budget. It seems as if more and more functions / tasks (roads, electricity, water, sanitation, refuse,) are not performed by employees while the salaries budget is growing (4, 5% +1, 9%). A previous proposal to restructure the organisation to become more effective and efficient was ignored.

Feedback from Management Services

Restructuring is prerogative of the Municipal Manager in terms of the requirements of the Systems Act.

In general, the implementation of the mSCOA puts, emphasis on good governance, administration/accounts rather than on effective systems for basic service delivery).

The total number for personnel increased (1, 2 %) from 1 081 to the current 1211 while the "headcount is 1 186. Please explain?

Feedback from Management Services

The approved organisational structure for 2020/2021 represents a total of 1187 approved positions. Currently 1086 positions are filled (92%) with a vacancy of 101 (8%) positions. NO new posts for 2021 were approved.

What % of the Operational Expenditure Budget goes to: **Feedback from Finance (Budget Office)**

1.4.1 Employee Related Cost (all benefits included, Councillors Excluded) - 31,8% and is within the NT norm of 25 – 40 per cent.

1.4.2 Salaries and Wages – Basic salaries & wages = 20%

1.4.3 Councillors – 0,9%

1.4.4 Contractors (R97 644) – 6,74%

1.4.5 Outsourced contracted services (Total of R239 915 on p100, compared to total of R249 on p21, 6m – please clarify?) norm 2% to 5%. – Both instances are R239m (Typo on page 21)

1.4.6 Consultants and Professional services (R38 471) – 2,65%

1.4.7 Repairs and Maintenance (norm 8%) – 17,2%

1.5 Salaries of people in key positions should be comparable to the broad market. It became evident that 30% of municipal officials in managerial positions don't have the required qualifications or experience and are not subject to strict performance criteria. What is the position at the OM?

Feedback from Management Services

The salaries of the S56 appointees are independently determined as per market, relevant to the market as at end March of every year. ALL employees in managerial positions must meet the prescribed minimum competency requirements as prescribed per MFMA MINIMUM COMPETENCY REGULATION published June 2007. This regulation prescribed both financial as well as academic qualifications. On a quarterly basis the municipality report on this requirement to National Treasury as well as CoGTA.

The Local Government Regulation on appointment and conditions of employment of Senior Managers, published in January 2014, further determines the qualifications of all Senior Managers, and the status of the Senior Managers are reported to both the Department of Local Government as well as CoGTA on a quarterly basis.

2. The tariff increase for bulk electricity is 15, 6% while the growth in revenue from service charges is **24,01%.** Please clarify? **Feedback from Finance (Budget Office):** As discussed previous week with CFO – Due to reduction in anticipated budgeted revenue for 2020/2021 (base year) due to COVID, the increase is perceived to be exceptionally high. There is no increase in service tariffs for water infrastructure and the same rule should be applicable to electricity infrastructure. **Feedback from Finance (Budget Office):** No increase in both water and electricity infrastructure levies.

- What is the OM's position ito the installation of private solar systems?
  Feedback from Infrastructure & Planning (Gansbaai Electrical)

Overstrand Municipality has been allowing Small scale embedded generation since 2016. All erven within the electrical distribution area of Overstrand Municipality pay basic service charges whether they are connected to the grid or not. The Solar PV (SSEG) systems thus have no effect on the basic service charge at this stage.

How will reduced consumption impact on the cost of service charges?
Feedback from Finance (Revenue)
Theoretically there should not be an impact because service charges cover fixed cost.

- Is service charges on the availability of the network / grid is the main source of revenue! **Feedback from Finance (Revenus):** Service charges in this context as referred to in Table SA1 encompasses all the tariffs which include basic charges, consumption etc, for all basic services (Water, Elec, Sewerage, Refuse).

  Availability and not consumption became the most important source of income (R479 055 m)? What is the increase % and is this approach sustainable?
  Feedback from Finance (Revenue)
  Service charges in this context as referred to in Table SA1 encompasses all the tariffs which include basic charges, consumption etc, for all basic services (Water, Elec, Sewerage, Refuse).

- Will independent providers of electricity be charged with an additional rate for the use of the grid? See SALGA'S proposal and ESKOM's view that municipalities cannot claim exclusive rights for the distribution of electricity. Please clarify?
  Feedback from Infrastructure & Planning (Gansbaai Electrical)
  Tariffs for the wheeling of electricity have not yet been determined. A cost of supply study will be conducted to determine cost reflective tariffs for these applications.

- What are the OM's plans for the generation of solar/wind energy by IPP's?
  Feedback from Infrastructure & Planning (Gansbaai Electrical)
  An Item will be submitted to council for approval within the next month that will open the field for IPP's to apply to Overstrand Municipality for generation opportunities.

- What % of electricity bought is lost out of the system due to: theft, not metered, system (norm 7% - 10%)? What is the value of loss in Rc?
  Feedback from Finance (Budget Office)
  2019 & 2020 AFS

Electricity		
Technical losses		
Rand value	10,896,351	9,478,011
No. of units (kWh)	12,697,745	12,827,152
% loss	5.00 %	5.00 %
Non-technical losses		
Rand value	2,214,732	2,741,394
No. of units (kWh)	2,580,874	3,710,090
% loss	1.02 %	1.14 %

- How many households pay a flat rate for services and how much is it? **Feedback from Finance (Budget Office)**: None. And how many households receive free basic services? **Feedback from Finance (Budget Office)**: +- 7400
- What % of water is lost out of the system due to: bursts, theft, not metered, system (norm 15% - 30%) ? What is the value of loss in Rc?

  Feedback from Finance (Budget Office)

  2019 & 2020 AFS

Water		
Technical losses		
Rand value	239,696	182,326
No. of units (kl)	203,612	222,190
% loss	2.87 %	3.17 %
Non-technical losses		
Rand value	2,189,013	2,126,488
No. of units (kl)	1,632,489	1,478,668
% loss	23.04 %	21.08 %

3. Revenue ito capital grants will decline in future years (-16.7%; -39%; - 32.6% = - 88% over 3 years). How will drastic decline ito the capital programme impact on related segments of the budget? Please clarify the increase in operational expenditure of 7, 9 %?

   Feedback from Finance (Budget Office)

   See grant breakdown – Depends on the nature and timing of the grant and especially the Human Settlements grant variation between Operational and Capital – See the increase over the three years in the MIG grant

CONSTRUCTION CONTRACTS	52 259 085	52 259 085	36 458 195	36 458 195	3 267 000	3 267 000
PROV-SPORT & RECREATION GRANT	600 000	600 000				
MIG	22 053 000	22 053 000	24 628 000	24 628 000	25 568 000	25 568 000
INEP	18 519 000	18 519 000	7 000 000	7 000 000	7 000 000	7 000 000
WATER SERVICES INFRASTRUCTURE GRANT	5 182 000	5 182 000	9 200 000	9 200 000		

4. Property rates will increase by 14% over the next 3 years to cover general community and support services. What services are covered here?

   Feedback from Finance (Revenue)

   All services excluding the 4 basic services of water, electricity, sewage and refuse.

5. Stakeholders advised that the desperate economic and financial realities, plus the impact of Covid, should be taken in consideration by the budget because numerous households cannot afford more expenses. Why was the plea to the OM for 1) zero per cent increases and 2) reduction in expenditure, ignored? **Feedback from Finance** The municipality share the concern as to why Salga ignored the mandate from municipalities in the Western Cape.

6. It was noted that the implementation of the mSCOA web- system - project is slow, not effective and therefore poses a governance risk on the administration. (Poor guidance from national dept., weak service provider, no monitoring and auditing of outputs). Kindly provide a risk assessment statement on this serious matter?

   Feedback from Finance (SCM)

- These are risks identified in the risk register that could potentially prevent the municipality from achieving mSCOA compliance. In order to mitigate these risks, the following controls are implemented:
- mSCOA Project approach being followed up in formal meetings at least monthly.
- Contingency Plan revised as and when necessary.
- Self-assessments submitted to NT/ PT, when requested
- CIMS incident reporting
- mSCOA audit by Internal Audit
- Regular mSCOA Working Committee Meetings to monitor status and consider appropriate remedial actions.

Regards.

Mike.

OFFICE OF THE EXECUTIVE MAYOR
KANTOOR VAN DIE UITVOERENDE BURGEMEESTER
Rdh / Ald Dudley Coetzee

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

NAVRAE :
ENQUIRIES : **Ald Dudley Coetzee**

LEÊRVERWYSING :
FILE REFERENCE : **Zwelihle Budget**

DATUM :
DATE : 5 **May 2021**

Mr Alfred Faku
598 Phosisa Street
ZWELIHLE
HERMANUS
7200

Dear Mr Faku

OBJECTION: ZWELIHLE BUDGET 2021/22

Your letter, dated 22 April 2021, refers, and I would like to respond to your letter as follow:

1. The Capital budget for Zwelihle was not presented at the Public meeting, because the community did not give us the opportunity to do so.

2. The Overstrand Draft Integrated Plan (IDP) and Draft Budget 2021/2022 Public Consultation Meetings were organised across the region and were very successfully received by those present, unfortunately the Zwelihle meeting was an exception, as some of the community members who attended the meeting did not allow the Municipality to proceed with the Agenda.

3. Time did not allow it for additional two meetings to take place.

4. Items 3.2; 3.3 and 4 on the Agenda could not be dealt with, due to the disruption of the meeting, as mentioned above under point 2.

5. I did not have the opportunity to close the meeting, as the members present requested that the meeting be closed off.

Attached hereto find a copy of the Overstrand Draft Integrated Development Plan (IDP) and the Draft Budget for 2021/2022 for your perusal.

Regards,

Alderman Dudley Coetzee
Executive Mayor

OVERSTRAND MUNICIPALITY



BUDGET REPORT 2021/2022

2021/22 TO 2023/24
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- **At the offices of all Area Managers**
- **All public libraries within the municipality**
- **At www.overstrand.gov.za**

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Abbreviations and Acronyms

ACIP	Accelerated Community Infrastructure Programme
BSC	Budget Steering Committee
CAPEX	Capital Budget/Expenditure
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CSD	Central Supplier Database
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IBT	Inclining Block Tariff
ICT	Information & Communication Technology
IDP	Integrated Development Plan
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
mSCOA	Municipal Standard Chart of Accounts
MEC	Member of the Executive Committee
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator of South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
NT	National Treasury
OHS	Occupational Health and Safety
OP	Operational Plan
OPEX	Operating Budget/Expenditure
OMAF	Overstrand Municipal Advisory Forum
PBO	Public Benefit Organisations
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PT	Provincial Treasury
RG	Restructuring Grant
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
SMME	Small Micro and Medium Enterprises
WCPT	Western Cape Provincial Treasury

Part 1 – Annual Budget

1.1 Mayor's Report

The Executive Mayor delivers his Budget speech with the tabling of the final budget for approval. A copy of the speech will be included thereafter.

The fourth review of the current new generation 5 year IDP will also be tabled during the Council meeting.

1.2 Council Resolution

The following is the resolution that will be considered for the approval and adoption of the annual budget for 2021/2022:

RECOMMENDATION TO THE COUNCIL:

1. that in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) the annual budget of the Overstrand Municipality for the 2021/22 to 2023/24 MTREF (Medium Term Revenue and Expenditure Framework) period **be approved** as set out in the following schedules:

   Schedule 1: Budgeted financial performance (revenue & expenditure by municipal vote)
   Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
   Schedule 3: Budgeted single & multi-year capital appropriations by functional classification (vote) and associated funding by source
   Schedule 4: Budgeted financial position
   Schedule 5: Budgeted cash flow
   Schedule 6: Cash backed reserves and accumulated surplus reconciliation
   Schedule 7: Asset management
   Schedule 8: Basic service delivery measurement

2. that in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) the property rates reflected in **Annexure A, be imposed** for the budget year 2021/22;

3. that in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) tariffs and charges reflected in **Annexure A, be approved** for the budget year 2021/22;

4. that the Municipal Manager be authorised to sign all the necessary agreements and documents to give effect to the 1rd draw down of the proposed three year borrowing programme for external loans amounting to R50 million per year.

5. that the following schedules be noted:

   Schedule 9: Budgeted financial performance (Rev. & Exp. by functional classification)
   Schedule 10: Budgeted capital appropriations by municipal vote

6. that **cognisance be taken** of the letters of comment received from the community and the SIME: LG MTEC Assessment Report by Provincial Treasury and the Provincial Department of Local Government, included in Annexure K & L respectively of the budget report; and

7. that **cognisance be taken** of the 2021/2022 Budget Report.

1.3 Executive Summary

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

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditure with regards to cost containment measures, non-core and 'nice to have' items.

The Municipality has undertaken various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government. Encouragement of structured community participation in the matters of the municipality is a strategic objective.

The process with the compilation of the previous draft budget (2020/21, for the current financial period ending 30 June 2021), was marked by the challenge of an immediate and extensive impact of the worldwide COVID pandemic on the business in terms of strategies and our approach with the budget process followed at that stage.

The municipality had to analise and align with immediate focus on actions required and responsibilities towards our communities, and in order to adhere to the national state of disaster declared on 15 March 2020. The announcement of stringent measures on a national level, to contain the spread of Covid-19 at the time, such as travel restrictions on foreigners, a ban on mass gatherings of people, and the closure of schools. The unforseen and almost disasterous impact of before-mentionef on the local economy, lasted for several months.

Adjusted alert level 3 was in place from 29 December 2020 until 28 February 2021. The country is currently on adjusted alert level 1 from 1 March 2021.

The Health Department issued a statement on the 21st of April 2021, confirming the following:
A Cabinet announcement was made that more than 3 338 vaccination sites had been identified by provinces. A total of 2 369 sites were registered on the Masters Facility List and are undergoing various stages of approval. The respective provinces will continue to identify more sites, and sites will be activated and deactivated according to the need at any particular time. The government also announced that it has secured all the vaccines needed and provinces are visited to ensure that they are ready to roll-out the vaccines within the timeframes as committed to for the mammoth task ahead. Cabinet has expressed its confidence in the vaccination plans presented.
It has been a difficult start for our country with the vaccination rollout, however despite all the challenges faced, a positive outlook still exists for both for the recovery of public health and the economy at large.
Of concern, also mentioned in this statement, that the upsurge of infections in the Northern Cape, the Free State and the North West Provinces (and lately Gauteng as well). The statement furthermore emphasize that we must continue to urge fellow citizens in all the provinces to adhere to basic health protocols- in particular we must remind South Africans that the wearing of masks in public places is still compulsory under the Disaster Management Act. We know that social distancing and avoiding crowded situations like parties, funerals and other gatherings is very difficult but we must continue to do our best to avoid a third wave and harsher restrictions.

Nearly half a million citizens 60 years and above have registered on the Electronic Vaccination Data System (EVDS) and senior citizens are encouraged to register on the EVDS and all must help senior citizens to register on the EVDS portal at vaccine.enroll.health.gov.za.

On provincial level, there are signs of economic recovery and we could expect economic growth to increase by 4.6 per cent in 2021, 3.1 per cent in 2022 and 2.8 per cent in 2023 in the Western Cape. Again also warning that there are significant downside risks, including, most importantly, the possible

third wave, a shortage of electricity and a rise in inflation, all of which could compromise economic recovery as envisaged. The only real difference to economic recovery depends on vaccinating as many people as fast as possible.

The negative impact on cashflows will still be directly related to instances of temporary/permanent closure of businesses and the inability of consumers to maintain monthly payments of municipal accounts. It is also anticipated that individuals will reduce consumption (water & electricity) due to reduced household income available.

The Budget Steering Committee considered increased expenditure directly related to the effect of the COVID-19 lockdown and implementation of regulated requirements to provide costly Personal Protective Equipment (PPE) and related materials to essential services staff (Hazmat Suits), routine decontamination of municipal offices, public areas, sanitizer in all municipal offices, reception areas, et cetera). Before-mentioned will remain a priority in the unforseeable future.

In view of these major financial risks and constraints facing the municipality at this point in time, and with the uncertainty of rolling vaccines, the scenario currently still remains unpredictable to an extent.

The Budget Steering Committee recommended revenue projections based on an increase of 4% for municipal services and sundry tariffs across the board, as per the list of draft Rates, Tariffs, Tariff Structures and Charges, excluding electricity (to be discussed later on in this report), in finalising the budget for 2021/22, to serve before council before the end of May 2021 in accordance with legislative requirements.

The increase on Electricity tariffs are stated at 14.59% in the 2021/22 final budget, based on information in accordance with the release of the National Energy Regulator of South Africa (NERSA) Tariff Guideline on 07 May 2021.

To be noted that the final tariffs applicable on Overstrand residents will be aligned to the final approval of tariffs, to be received from NERSA.

In order to present a balanced budget to Council, the respective municipal directorates were requested to cut back on initial expenditure budget requests.

The Municipality remains alert with regard to the impact of COVID-19 on the municipality referring to the response and compliance required from the municipality in terms of the Disaster Management Regulations, inclusive of the severe impact on our human and fiscal resources, to ensure that expenditure incurred does not exceed the trend in revenue generated to fund the budget.

Against this backdrop, it is emphasized again that a provisio remain relevant, implying that emphasis be placed on responsible spending in view of the uncertainty as mentioned and the possible impact on the municipality's operations and finances.

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

The municipality has expanded on the implementation of Repairs and Maintenance allocated as projects, in terms of the mSCOA version 6.5, this is also applicable on Contracted Services. These allocations are guided by the respective owner departments.

The mSCOA chart is reviewed on an annual basis by the National Treasury, to address implementation challenges and correct chart related errors. Towards this end, National Treasury issued MFMA Budget Circulars No. 107 & 108 for guidance for the compilation of the 2021/22 MTREF, with a revised A Schedule – mSCOA Version 6.5 (Municipal annual budgets and MTREF & supporting tables) also issued, effective from 2021/22 and to be used to compile the 2021/22 MTREF.

The publishing of the Municipal Regulations on the Standard chart of Accounts (mSCOA) on 22 April 2014 has had a profound effect on the business of local government. This reform is not limited to a financial reform, but a business reform as a whole. It is the largest reform since the promulgation of the Municipal Finance Management Act in 2003. The mSCOA regulations took effect on 1 July 2017 and therefore subsequent budgets have been compiled to adhere to the regulations.

The following are extracts from the preamble to the regulations:

"Section 216 of the Constitution of the Republic of South Africa, 1996, provides that national legislation must prescribe measures to ensure transparency and expenditure control in each sphere of government by introducing generally recognised accounting practice, uniform expenditure classifications and uniform treasury norms and standards." "These Regulations propose segments and a classification framework for the standard chart of accounts to be applied in local government in similar form to that implemented for national and provincial government departments. In order to enable the National Treasury to provide consolidated local government information for incorporation in national accounts, national policy and other purposes, it must obtain financial information from individual municipalities."

The regulations contain amongst others, the segment and classification framework for mSCOA, minimum business processes and system requirements and responsibilities of municipal councils and accounting officers.

The segments classification consists of the following:

Funding segment – This segment relates to the various sources of funding available to municipalities and municipal entities for financing expenditure relating to the operation of the municipality and provides for both capital and operational spending.

Function segment - This segment provides for the classification of the transaction according to the function or service delivery objective and provides for the standardisation of functions and sub-functions across local government.

Municipal Functional classification Segment - This segment provides for the organisational structure and functionality of an individual municipality, which is not prescribed.

Project Segment - This segment provides for the classification of capital and operating projects on the basis of whether it relates to a specific project and if so, the type of project.

Regional Indicator Segment - This segment identifies and assigns government expenditure to the lowest relevant geographical region within which the intended beneficiaries of the service or capital investment are located.

Item Segment - This segment provides for the classification of item detail in the presentation of the financial position, performance and cash flow according to the nature of the transaction either as revenue, expenditure, asset, liability or net asset.

Costing Segment - This segment provides for a classification structure for secondary cost elements with reference to departmental charges, internal billing etc. and acts as a cost collector in determining inter alia total cost of services.

Overstrand municipality was identified as one of the official national pilot sites to early implement mSCOA and to pilot the Bytes SAMRAS system. This was first implemented for the 2015/2016 financial year and continued in 2016/17. The piloting stage ended 30 June 2017. A report regarding the status of implementation of mSCOA can be found in Annexure I of the budget documentation.

The Municipal Cost Containment Regulations, 2019 published on 7 June 2020, replaced the MFMA Circular No. 82 (updated November 2016) relating to direction and guidance regarding Cost

Containment Measures. The stipulations of these regulations are now fully contained in the relevant draft budget related policies as reviewed. The status relating to cost containment measures are reported on in the quarterly financial report to Council.

The Western Cape Provincial Treasury has issued Circular No. 05 of 2020 regarding budget related matters and the proposed SIME: LG MTEC Budget & IDP engagements.

The main challenges experienced during the compilation of the 2021/22 MTREF can be summarised as follows:

- The impact of COVID-19 on the financial sustainability of the municipality, and the major financial risks, uncertainty and constraints facing the municipality;
- The on-going difficulties in the national and local economy;
- Ever aging water, roads, sewage and electricity infrastructure;
- Sustainable refuse disposal;
- The need to reprioritise projects and expenditure within the existing resource envelope;
- The cost of bulk electricity;
- Revenue recovery from cost reflective core municipal services;
- Wage increases for municipal staff that have exceeded headline consumer inflation in the past, as well as the need to restructure certain components for operational efficiencies;
- Affordability of capital projects and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2021/22 MTREF process;
- Maintaining a positive cash flow; and
- Ensuring financial sustainability.

The following budget principles and guidelines directly informed the compilation of the 2021/22 MTREF:

- The 2020/2021 Adjustments Budget priorities and targets, as well as the base line allocations contained in the Budget Circulars informed the upper limits for the new baselines for the 2021/22 annual budget;
- Service level standards were used to inform the measurable objectives, targets and any backlog eradication goals;
- Tariffs and property rates increases should aim to be affordable;
- Some price increases in the input costs of services are beyond the control of the municipality, for instance the cost of fuel, chemicals and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure maintenance and backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- The following cost saving measures were applied:
    - The principle of a minimal increase in non-core general expenses unless valid motivations such as contractual inflation adjustments dictate.
    - The examining of expenses to see if they are essential to the municipality's operations.
    - Municipal Cost Containment Regulations, 2019.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2021/22 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2021/22 MTREF

(a) Total Revenue (including capital grants)

R thousand	Budget Year 2020/21	Budget Year 2021/22	Budget Year +2 2022/23	Budget Year +3 2023/24			
Revenue	1 300 308	1 477 435	1 514 200	1 554 186	13,6%	2,5%	2,6%
Expenditure	1 345 559	1 495 006	1 535 060	1 600 612	11,1%	2,7%	4,3%
Surplus / (Deficit)	(45 251)	(17 571)	(20 860)	(46 426)			
Capital	280 086	274 775	142 286	95 835	-1,9%	-48,2%	-32,6%

(b) Total Revenue (excluding capital grants)

R thousand	Budget Year 2020/21	Budget Year 2021/22	Budget Year +2 2022/23	Budget Year +3 2023/24			
Revenue	1 253 392	1 416 839	1 472 060	1 520 294	13,0%	3,9%	3,3%
Expenditure	1 345 559	1 495 006	1 535 060	1 600 612	11,1%	2,7%	4,3%
Surplus / (Deficit)	(92 166)	(78 168)	(63 000)	(80 318)			
Capital	280 086	274 775	142 286	95 835	-1,9%	-48,2%	-32,6%

Total revenue (including capital grants) to expenditure (Table 1a) indicates declining deficits over the 2021/22 MTREF.

Total operating revenue (Table 1a) indicates a increase in revenue of 13 per cent for the 2021/22 financial year when compared to the 2020/2021 Adjustments Budget. For the two outer years, operational revenue will increase by 3,9 and 3,3 per cent respectively. Revenues in Table 1(a) are as informed by fluctuations in the allocation of the Housing grant between operating (top structures) and capital (infrastructure) in the respective financial years.

Total operating expenditure for the 2021/22 financial year has been appropriated at R1,495bn and translates into a budgeted deficit of R78.2m (excluding capital grants) and a deficit of R17.6m (including capital grants). When compared to the 2020/2021 Adjustments Budget, operating expenditure has increased by 11,1 per cent in the 2021/22 budget and increases by 2,7 and 4,3 per cent for each of the respective outer years of the MTREF.

It should be noted that although the 2021/2022 operational budget and indicative years indicate budgeted deficits (Table 1b), this does not reflect the actual cash position. This phenomenon will continue for the foreseeable future. These circumstances arose as the result of the implementation of GRAP, with special reference to GRAP 17 (Property, Plant and Equipment-PPE). The asset value before depreciation is in excess of R6 billion, which relates to substantially high depreciation charges. Although accurately reflecting asset value, the cost of a substantial portion of these assets had been fully redeemed previously, but the useful life of assets was extended as well as ever increasing assets funded by grants. The replacement thereof can thus not be recouped via current tariffs as this would lead to taxation in advance of need and no reserves may be established for these purposes. The principle of recovering actual cash costs during each financial period is adhered to.

The capital budget of R274.8m for 2021/22 is 1,9 per cent less when compared to the 2020/2021 Budget. The decreased own funding from surplus is due to cash available for capital investment for the 2021/22 capital budget. The dedicated infrastructure upgrading/replacement project for water and sewerage networks had a 3 year lifespan, ending 30 June 2021. The impact of roll-over projects for the current financial period also results in a decreased capital budget for 2021/22.

The capital programme decreases to R142.3m and to R95.8m in the outer years, which is still aligned on average to the estimated minimum of R100m required annually to sustain capital infrastructure. Own funding (new borrowings) is anticipated at R50m. Borrowings contribute to 37,8 % of the funding over the 2021/22 MTREF. Internally generated funds contribute 18,4% and capital grants 43.8%. The various sources of funded roll-over projects are included in these figures.

The Municipality had reached its planned outer borrowing limit of 60% of operational revenue in 2012. This was a result of much needed investment in infrastructure during the period from 2009 to

2012, after which the municipality embarked on a strategy to manage this rate down by at least 10% over a ten-year period. In January 2014 National Treasury published the first norms and standards circular in which it recommended an upper limit of 45% to revenue. It is estimated that this rate would be below 40% and at the end of the 2021/22. The repayment of capital and interest (debt services costs) remains within the NT acceptable norm band. Consequently, the capital budget reflects an increase compared to the previous three years.

1.4 Operating Revenue Framework

For Overstrand to continue delivering and improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of the municipality. The reality is that we are faced with an increasing population (7th highest growth nationally as per the 2011 census), development backlogs and increasing poverty levels. The expenditure required to address these challenges will inevitably always exceed available funding, hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to maintain levels of above 99 per cent annual collection rates for property rates and other key service charges.;
- Electricity tariff increases for Eskom and the municipality, as approved by NERSA;
- Achievement of cost recovery of specific user charges and especially in relation to services;
- Determine tariff escalation rate by establishing the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increased pressure to deliver and maintain services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

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

The VAT on property rates is levied at a rate of 0%.

Revenue generated from rates and services forms a significant percentage of the revenue basket for the Municipality. Rates and services revenues comprise 75% of the total operating revenue mix for 2021/22. For the 2021/2022 financial year, revenue from rates and services charges totals R1,069bn and increases to R1,152bn, R1,242bn in the respective financial years of the MTREF.

The following table is a summary of the 2021/22 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source									
Property rates	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges - electricity revenue	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
Service charges - water revenue	110 932	129 858	133 628	128 520	128 520	128 520	132 168	137 455	142 953
Service charges - sanitation revenue	72 106	77 719	80 871	78 913	78 913	78 913	87 631	91 137	94 782
Service charges - refuse revenue	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Rental of facilities and equipment	5 616	6 278	5 738	3 627	3 627	3 627	3 440	3 148	3 273
Interest earned - external investments	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Interest earned - outstanding debtors	3 854	4 193	5 040	4 673	4 650	4 650	4 681	4 868	5 062
Fines, penalties and forfeits	31 638	25 672	18 211	29 564	29 564	29 564	28 223	29 348	30 519
Licences and permits	2 527	2 526	1 975	2 385	2 385	2 385	2 039	2 097	2 164
Agency services	4 149	4 885	4 376	4 938	6 438	6 438	6 680	6 930	7 189
Transfers and subsidies	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other revenue	48 492	83 673	143 186	113 998	96 604	96 604	126 909	91 759	43 063
Gains	28 096	–	–	7 000	10 500	10 500	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)	**1 077 023**	**1 156 425**	**1 290 276**	**1 255 185**	**1 253 392**	**1 253 392**	**1 416 839**	**1 472 060**	**1 520 294**

Table 3 Percentage growth in revenue by main revenue source

Description	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework					
R thousand		Budget Year 2021/22		Budget Year +1 2022/23		Budget Year +2 2023/24	
Revenue By Source							
Property rates	259 241	275 637	6,32%	286 662	4,00%	298 129	4,00%
Service charges - electricity revenue	386 294	499 317	29,26%	559 033	11,96%	625 910	11,96%
Service charges - water revenue	128 520	132 168	2,84%	137 455	4,00%	142 953	4,00%
Service charges - sanitation revenue	78 913	87 631	11,05%	91 137	4,00%	94 782	4,00%
Service charges - refuse revenue	69 482	74 741	7,57%	77 731	4,00%	80 840	4,00%
Rental of facilities and equipment	3 627	3 440	-5,15%	3 148	-8,50%	3 273	3,98%
Interest earned - external investments	26 400	27 456	4,00%	28 554	4,00%	29 697	4,00%
Interest earned - outstanding debtors	4 650	4 681	0,67%	4 868	4,00%	5 062	4,00%
Fines	29 564	28 223	-4,54%	29 348	3,99%	30 519	3,99%
Licences and permits	2 385	2 039	-14,53%	2 097	2,86%	2 164	3,23%
Agency services	6 438	6 680	3,76%	6 930	3,74%	7 189	3,75%
Transfers recognised - operational	150 774	139 692	-7,35%	144 977	3,78%	148 209	2,23%
Other revenue	96 604	126 909	31,37%	91 759	-27,70%	43 063	-53,07%
Gains on disposal of PPE	10 500	8 225	-21,67%	8 361	1,66%	8 504	1,71%
Total Revenue (excluding capital transfers and contributions)	**1 253 392**	**1 416 839**	13,04%	**1 472 060**	3,90%	**1 520 294**	3,28%

The above table, relating to percentage increases for the different revenue categories, could reflect percentage changes that are not consistent with the annual tariff increases. This would be due to the baseline for 2020/21 and the subsequent adjustments budget and further reclassifications of revenue categories relating to mSCOA. The determination of proposed revenue for 2021/22 has been based on the current statistics available, limited growth and pending slump in economic activity due to the coronavirus.

After collective service charges, property rates are the second largest revenue source. The third largest source is operational grants from national and provincial government, which is showing growth over the MTREF. This is followed by other revenue which consists of various items such as revenue received from permits and licenses, building plan fees, connection fees, advertisement fees and construction contracts relating to low cost housing etc, interest on investments and fines. Departments delivering these services have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective.

Operating grants and transfers total R139,7m in the 2021/22 financial year. This increases in the outer years to R144,9 in 2022/23 and R148,2 in 2023/24 respectively, of the MTREF. The housing allocation for the building of top structures for housing development are included under other revenue in accordance with GRAP construction contracts, and amounts to R202,8m over the MTREF. Equitable share increases over the 3 year MTREF period, from the current 2020/21 adjustments budget by 5,6% (excluding the special COVID-19 equitable share allocation in 2020/21) in terms of the equitable share formula, after the release of the 2011 census figures, as a result of the population growth in the Overstrand area.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**88 073**	**99 544**	**110 994**	**121 368**	**138 372**	**138 372**	**127 977**	**135 644**	**138 612**
Local Government Equitable Share	84 223	96 068	106 697	117 318	134 322	134 322	123 897	134 094	137 062
Finance Management	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550
EPWP Incentive	2 300	1 926	2 635	2 500	2 500	2 500	2 530	–	–
Municipal Disaster Grant [Schedule 5B]			112						
Provincial Government:	**38 766**	**23 028**	**10 691**	**10 472**	**10 371**	**10 371**	**10 715**	**9 333**	**9 597**
Capacity Building			148	75	75	75	76	76	76
Capacity Building and Other	38 627	22 891	380	401	300	300	–	–	–
Disaster and Emergency Services	–						–	–	–
Health	–						–	–	–
Housing	–						–	–	–
Infrastructure									
Libraries, Archives and Museums			7 287	–	7 651	7 651	6 580	6 692	6 806
Other			2 750	–	2 200	2 200	3 914	2 420	2 570
Public Transport	–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance	139	137	126	145	145	145	145	145	145
Other Grant Providers:	**–**	**–**	**–**	**–**	**–**	**–**	**55 241**	**35 842**	**19 733**
Households	–	–	–	–	–	–	55 241	35 842	19 733
Total Operating Transfers and Grants	**126 839**	**122 572**	**121 685**	**131 840**	**148 743**	**148 743**	**193 933**	**180 819**	**167 942**

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services was taken into account to ensure the financial sustainability of the Municipality.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Inflation (CPI) is currently within the 3 to 6 per cent target band of the South African Reserve Bank's inflation targets, with very little change in inflation forecasts over the 2021/22 MTREF. Municipalities should justify increases in excess of the 3,9 per cent projected inflation target as indicated in Municipal Budget Circular 108. Excessive increases are by nature fundamentally likely to be counterproductive, which could result in possible higher levels of non-payment.

The increase in property rates has been set at 4%. Furthermore, average increases in water, refuse and sewage service charges are also set at 4%, with the exception of electricity tariffs.

The percentage increase of Eskom bulk tariffs charged to municipalities are now set at 17.8% in this report. The overall tariff increases for municipal electricity tariffs for municipal consumers for the electricity basket are indicated at 14.59%, both increases in accordance with the final NERSA guideline consultation paper released on 07 May 2021. To be noted that the most recent trend in electricity consumption post stringent lockdown was considered, with an indication that electricity

consumption tends to be higher in comparison with previous financial periods. Before-mentioned can be seen in the increase for both revenue and expenditure related to electricity consumption.

The following table sets out the costing of services. It should be noted that the revised budget presentation for the costing of services relating to FBS, in comparison with previous years' revenue accrual of subsidies for basic services to indigents, are now reflected as a reduction of revenue. The portion of the Equitable Share equal to the cost and revenue cost of FBS to indigents has since 1 July 2017 been reflected as revenue to the relevant service. This is to ensure that the tariffs for these services are not unduly burdened as a result of the revised budget presentation.

Table 5 Costing of services

COSTING OF SERVICES	Original Budget 2019/2020	Original Budget 2020/2021	Original Budget 2021/2022
Service : ELECTRICITY			
TOTAL EXPENDITURE	418 081 345	411 253 812	505 140 622
TOTAL INCOME	-430 475 577	-423 221 589	-538 843 532
(SURPLUS)/DEFICIT	-12 394 232	-11 967 777	-33 702 910
	2,88%	2,83%	6,25%
Service : WATER			
TOTAL EXPENDITURE	132 938 505	138 392 326	144 040 386
TOTAL INCOME	-140 595 211	-142 535 380	-147 445 938
(SURPLUS)/DEFICIT	-7 656 706	-4 143 055	-3 405 553
	5,45%	2,91%	2,31%
Service : WASTE WATER MANAGEMENT			
TOTAL EXPENDITURE	87 992 343	91 938 432	99 523 480
TOTAL INCOME	-97 202 168	-96 879 670	-106 856 118
(SURPLUS)/DEFICIT	-9 209 825	-4 941 238	-7 332 638
	9,47%	5,10%	6,86%
Service : WASTE MANAGEMENT			
TOTAL EXPENDITURE	82 066 253	84 410 720	94 017 578
TOTAL INCOME	-86 219 480	-87 758 890	-94 144 886
(SURPLUS)/DEFICIT	-4 153 227	-3 348 170	-127 308
	4,82%	3,82%	0,14%

It must also be noted that the consumer price index, as measured by CPI, is not always an ideal indicator of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, accommodation, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, chemicals, fuel etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to rates and service charges as follows:

1.4.1 Property Rates

Property rates revenue should cover the cost of the provision of general community and support services. Determining the effective property rates tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and also prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties.

The following stipulations in the Property Rates Policy are highlighted:

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
BUS	General Tax: Commercial	All business, industries, Bed and Breakfast and Guest Houses	NO exemptions
			Bed and Breakfast as well as Guesthouses can apply before 30 June for the following rebate on the difference between Bus and Res rate:
			1 - 2 X lettable room : 100%
			3 X lettable room : 75%
			4 X lettable room : 50%
			5 X lettable room : 25%
BUSO	General Tax: Tourism and Recreational Resorts outside the municipal service areas	Hotels, Guest Houses, Cottages, Caravan Parks and Holiday Resorts, Chalets	50% rebate on the tax applicable on commercial property in urban areas
RES	General Tax: Residential properties within the municipal service areas	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes, Small holdings not used for bona fide farming purposes	The first R15 000.00 of the rateable value of all residential properties is exempted from property tax as per the Municipal Propery Rates Act, Section 17 (1) h
			A further R35 000.00 of the rateable value is exempted in respect of all residential properties where a residential completion certificate has been issued
			An Additional rebate of 20% of the levy calculated on such properties is granted
			Rebate to qualifying property owners as indicated under "Other Retabe"
RESO	General Tax: Residential properties outside the municipal service area	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	50% of the tax applicable on residential property in urban areas
			Rebate to qualifying property owners as indicated under "Other Retabe"
FARMS	General Tax: Farming properties	Small holdings used for bona fide farming purposes outside municipal service area	Agricultural purpose in relation to the use of a property, excludes the use of the property for the purpose of ecotourism or for the trading In or hunting game
FARMS	Conservation land	Privately owned properties whether designated or used for conservation purposes	Not rateable in terms of section 17(1)(e) of the Municipal Property Rates Act
	Other Rebates	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	- Property zoned single residential must be occupied permantly by the applicant;
			- The applicant must be the registered owner;
			- Applicant may not be the registered owner of more than one property
PR100			* A rebate of 100% to approved applicant in terms of the Property Rates Policy, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month
PR050			* A rebate of 50% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month
PR040			* A rebate of 40% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income more than four times (4X) but less than eight times (8X) of state funded social pensions per month

The following table sets out the categories of rateable properties for purposes of levying rates and the proposed rates for the 2021/22 financial year, to increase from 1 July 2021:

Table 6 Comparison of proposed rates to be levied for the 2021/22 financial year

RATES TARIFFS

Tariff Code	Detail	2021/2022		2020/2021		1,0400
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
RATES	YEAR OF GENERAL VALUATION: 02 JULY 2015					
RATE1*	Commercial Land with Improvements	0,00939	0,00939	0,00903	0,00903	4,0000%
RATE2*	Residential Land with Improvements	0,00620	0,00620	0,00596	0,00596	4,0000%
	** See attached schedule of Exemptions and Rebates applicable*					
RATE3	Municipal Properties: Investment Properties	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	
RATE4	Municipal Properties: Property, Plant and Equipment	0,00000	0,00000	0,00000	0,00000	
RATE6	Building Clause	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	
RATE7	Farm/Agriculture (Bona-fide)	0,00155	0,00155	0,00149	0,00149	4,0000%
RATE8	Undeveloped erven	0,00849	0,00849	0,00816	0,00816	4,0000%
RATE9	Government Properties: Commercial	0,00939	0,00939	0,00903	0,00903	4,0000%
RAT10	Government Properties: Residential	0,00620	0,00620	0,00596	0,00596	4,0000%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0,00063	0,00063	0,00061	0,00061	3,5000%
RAT12	KSRA (Kleinmond)	0,00050	0,00050	0,00050	0,00050	0,0000%
RAT13	OVSRA (Onrus-Vermont)	0,00035	0,00035	0,00035	0,00035	0,0000%
PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES						

1.4.2 Sale of Water and Impact of Tariff Increases

Evermore South Africa faces challenges with regard to potable water supply, since demand growth outstrips supply, coupled with the possible impact of climate change. Due to water source and infrastructure investment in the previous few years, made by Overstrand municipality, a water crisis could up till now, be averted. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

National Treasury has urged all municipalities some years ago to ensure that water tariff structures are cost reflective from 2014 onwards. Overstrand has implemented a phased approach in this regard.

Water source management and maintenance of infrastructure together with cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. It needs to be noted that the second infrastructure levy (Table 7 below), implemented in the 2018/19 financial year, relates to a loan for water & waste water infrastructure networks, raised over a period of three years.

Tariff increases as from 1 July 2021 are indicated in the list of tariffs in Annexure C. The 6 kℓ free water per 30-day period has since 2014 only been granted to registered indigents. The third level of phasing in the increases in the 0 – 6 kℓ category as implemented during 2013/14, to recover minimum cost of the production of water, has been further postponed. The increases in the 0 – 6 kℓ category for this budget will be the same as the general 4% increase for water consumption tariffs.

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

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

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
W1	**BASIC CHARGE**					
W1A1	Basic Monthly Charge per erf/unit per month	148,35	170,60	142,64	164,04	4,00%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	148,35	170,60	142,64	164,04	4,00%
W1A2B	Basic Monthly Subsidy: Residential Indigent as per paragraph B, C & D of the Indigent Policy per erf/unit per month	129,14	148,51	129,14	148,51	0,00%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month	15,45	17,77	15,45	17,77	0,00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month	8,41	9,67	8,41	9,67	0,00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge	8,41	9,67	8,41	9,67	0,00%
	Normal Tariff & Level 1 water restrictions					
W1B1	0 - 6 kl per kl	6,08	7,00	5,85	6,73	4,00%
W1B2	7 - 18 kl per kl	12,47	14,34	11,99	13,79	4,00%
W1B3	19 - 30 kl per kl	20,23	23,26	19,45	22,37	4,00%
W1B4	31 - 45 kl per kl	31,15	35,82	29,95	34,44	4,00%
W1B5	46 - 60 kl per kl	40,45	46,51	38,89	44,72	4,00%
W1B6	>60kl per kl	53,94	62,04	51,87	59,65	4,00%

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has published on 07 May 2021 the final electricity pricing structure consultation paper - National Energy Regulator of South Africa (NERSA) Tariff Guideline.

The tariffs in this report reflect a 14,59% increase for municipal consumers. The finalisation of electricity tariffs are adjusted in terms of the final NERSA determination.

The updated recommendation to Council is aligned to the NERSA outcome, for approval by Council on 26 May 2021, in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) of tariffs and charges for the budget year 2021/22.

The municipality submitted the electricity tariffs application, to ensure that NERSA considers and approves the application on time for implementation on 1 July 2021.

The increase in basic charges as well as the respective brackets of the Inclining Block Tariffs (0-350 kWh, 351-600kWh, and >600kWh), are thus currently stated at 14,59%.

Registered indigents continue to be granted 50 kWh per 30-day period free of charge, in the instance that they qualify for this indigent benefit.

The following table shows the impact of the proposed increases in electricity tariffs for domestic consumers:

Table 8 Comparison between current electricity charges and increases (Domestic)

Tariff Code	Detail		2021/2022		2020/2021		
			Exclude VAT	Include VAT	Exclude VAT	Include VAT	
E1A	**Two-Part Tariff: Credit meters up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**						
E1A1	Basic Monthly charge per meter	**R**	408,17	469,40	356,20	409,63	14,59%
	kWH Unit cost						
E1A2	IBT BLOCK 1 0 - 350 kWh	**c**	156,61	180,10	136,67	157,17	14,59%
E1A3	IBT BLOCK 2 351 - 600 kWh	**c**	230,01	264,51	200,72	230,83	14,59%
E1A4	IBT BLOCK 3 > 600 kWh	**c**	282,60	324,99	246,62	283,61	14,59%
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**						
E1B1	Basic Monthly charge per meter	**R**	408,17	469,40	356,20	409,63	14,59%
	kWH Unit cost						
E1B2	IBT BLOCK 1 0 - 350 kWh	**c**	144,66	166,36	126,24	145,18	14,59%
E1B3	IBT BLOCK 2 351 - 600 kWh	**c**	216,75	249,26	189,15	217,52	14,59%
E1B4	IBT BLOCK 3 > 600 kWh	**c**	271,65	312,39	237,06	272,62	14,59%

The IBT for electricity, as previously proposed by NERSA has continued. As mentioned above, with the latest estimate, the tariff increases in the inclining block tariff for the electricity consumption tariffs has been stated at 14,59% for the respective inclining blocks. The across the board tariff increase for this service relates to cost reflective tariff setting, taking into account the excessive increase of 17,8% payable by the municipality to Eskom for bulk purchases. The reduced tariffs for prepaid meters, compared to conventional meters, will continue as in the past.

The full proposed tariffs are included in Annexure C.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 4 per cent for sanitation (basic & consumption) is proposed from 1 July 2021.

This is based on tariff increases related to inflation increases as mentioned earlier in this report. The following factors inform the proposed tariffs:

- Sanitation charges are calculated according to the percentage water discharged as indicated in the table below;
- Tariff structure comparability research was undertaken by the Infrastructure & Planning directorate, where it was found that the current tariff structure compares very favourably, towards the consumer, against tariff structures locally and international; and
- Free sanitation (4,2 kℓ of 6 kℓ water) will be applicable to registered indigents.

The following table compares the current and proposed tariffs:

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

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE7A1	0 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14,89	17,13	14,32	16,47	4,00%
SE7A2	Where no municipal water is used - per RUE per month. Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	131,57	151,31	128,83	148,15	2,13%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	132,20	152,04	127,12	146,19	4,00%

The full proposed tariffs are included in Annexure C.

1.4.5 Waste Removal and Impact of Tariff Increases

The Overberg District Municipality officially re-launched the Karwyderskraal waste disposal on 29 March 2019, with Cell 4 and resumed operations at the site from 1 April 2019.

A tariff increase of 4% is proposed for 2021/22, the relocating of the Hermanus Waste Management Facility will also be completed and ready to become operational in the 2021/22 financial year.

Services relevant to refuse removal, refuse dumps and solid waste disposal mechanisms must comply with stringent legislative requirements such as the National Environmental Management: Waste Act, No 59 of 2008. This service will receive further revision of the solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term.

The following table compares current and proposed amounts payable from 1 July 2021:

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

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
SAN1	**REFUSE REMOVAL (1 removal per week of 4 bags or 1X240 Bin)**					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (R/Month)	201,59	231,83	193,84	222,91	4,00%

All proposed refuse tariffs are listed in Annexure C.

1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on large, medium and small household consumers (**with a pre-paid electricity meter**), as well as an indigent household receiving free basic services.

High Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation	R3 500 000					
Rates			1 370,80	1 425,63	54,83	4,00
Sewer	**SE7A1+SE8A**		628,32	653,45	25,13	4,00
Infrastructure Basic Charge Water, Electricity & Sewer			53,54	53,54	0,00	0,00
Refuse	**1X Per Week**		193,84	201,59	7,75	4,00
Water	50 kl		1 198,72	1 246,67	47,95	4,00
VAT		15%	311,16	323,29	12,13	3,90
SUB TOTAL			**3 756,38**	**3 904,17**	**147,79**	**3,93**
Electricity Prepaid	1500 kWh		3 404,46	3 901,16	496,71	14,59
VAT		15%	510,67	585,17	74,51	14,59
TOTAL			**7 671,50**	**8 390,51**	**719,01**	**9,37**
SRA Rate as might be applicable to be added						

Medium Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation	R2 500 000					
Rates			973,47	1 012,41	38,94	4,00
Sewer	**SE7A1+SE8A**		377,72	392,83	15,11	4,00
Infrastructure Basic Charge Water, Electricity & Sewer			53,54	53,54	0,00	0,00
Refuse	**1X Per Week**		193,84	201,59	7,75	4,00
Water	25 kl		457,77	476,08	18,31	4,00
VAT		15%	162,43	168,61	6,18	3,80
SUB TOTAL			**2 218,76**	**2 305,05**	**86,29**	**3,89**
Electricity Prepaid	800 kWh		1 745,04	1 999,64	254,60	14,59
VAT		15%	261,76	299,95	38,19	14,59
TOTAL			**4 225,55**	**4 604,63**	**379,08**	**8,97**
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation	R1 000 000					
Rates			377,47	392,57	15,10	4,00
Sewer	**SE7A1+SE8A**		277,48	288,58	11,10	4,00
Infrastructure Basic Charge Water, Electricity & Sewer			53,54	53,54	0,00	0,00
Refuse	**1X Per Week**		193,84	201,59	7,75	4,00
Water	15 kl		285,65	297,08	11,43	4,00
VAT		15%	121,58	126,12	4,54	3,74
SUB TOTAL			**1 309,55**	**1 359,47**	**49,92**	**3,81**
Electricity Prepaid	600 kWh		1 270,92	1 456,34	185,43	14,59
VAT		15%	190,64	218,45	27,81	14,59
SUB TOTAL			**2 771,10**	**3 034,26**	**263,16**	**9,50**
SRA Rate as might be applicable to be added						

Life-Line Consumption (ONE PART) (Indigent)			2020/2021	2021/2022	Amount	%
Valuation	R50 000					
Rates			0,00	0,00	0,00	0,00
Sewer	**SE7A1**		20,05	20,85	0,80	4,00
Infrastructure Basic Charge Water, Electricity & Sewer			41,70	41,70	0,00	0,00
Refuse	**1X Per Week**		0,00	0,00	0,00	0,00
Water	8 kl		23,98	24,94	0,96	4,00
VAT		15%	12,86	13,12	0,26	2,05
SUB TOTAL			**98,59**	**100,61**	**2,03**	**2,05**
Electricity Pre-paid	300 kWh		382,86	438,72	55,86	14,59
VAT		15%	57,43	65,81	8,38	14,59
TOTAL			**538,88**	**605,14**	**66,26**	**12,30**
SRA Rate as might be applicable to be added						

Table 11 MBRR Table SA14 – Household bills

WC032 Overstrand - Supporting Table SA14 Household bills

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	220,57	233,78	247,14	258,27	258,27	258,27	4,00%	268,67	284,79	301,88
Electricity: Basic levy	267,52	291,60	335,34	356,20	356,20	356,20	14,60%	408,17	432,66	458,62
Electricity: Consumption	1 464,97	1 558,89	1 753,87	1 862,96	1 862,96	1 862,96	14,60%	2 134,79	2 262,88	2 398,65
Water: Basic levy	121,83	129,14	136,50	142,64	142,64	142,64	4,00%	148,35	157,25	166,69
Water: Consumption	354,92	377,69	400,93	419,04	419,04	419,04	4,00%	435,81	461,96	489,68
Sanitation	365,16	387,25	409,35	427,84	427,84	427,84	4,00%	444,89	471,58	499,88
Refuse removal	155,04	164,35	185,49	193,84	193,84	193,84	4,00%	201,59	213,69	226,51
Other	53,54	53,54	56,97	56,97	56,97	56,97	0,00%	56,97	56,97	56,97
sub-total	**3 003,55**	**3 196,24**	**3 525,59**	**3 717,76**	**3 717,76**	**3 717,76**	**10,30%**	**4 099,24**	**4 341,78**	**4 598,86**
VAT on Services	389,62	422,15	491,77	518,92	518,92	518,92		574,59	608,55	644,55
Total large household bill:	**3 393,17**	**3 618,39**	**4 017,36**	**4 236,68**	**4 236,68**	**4 236,68**	**10,30%**	**4 673,83**	**4 950,33**	**5 243,41**
% increase/-decrease		**6,6%**	**11,0%**	**5,5%**	**–**	**–**		**10,3%**	**5,9%**	**5,9%**
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	152,70	161,85	171,10	178,80	178,80	178,80	4,00%	186,00	197,16	208,99
Electricity: Basic levy	267,52	291,60	335,34	356,20	356,20	356,20	14,60%	408,17	432,66	458,62
Electricity: Consumption	574,61	608,63	683,08	725,57	725,57	725,57	14,60%	831,44	881,33	934,21
Water: Basic levy	121,83	129,14	136,50	142,64	142,64	142,64	4,00%	148,35	157,25	166,69
Water: Consumption	268,19	285,74	303,75	317,47	317,47	317,47	4,00%	330,17	349,98	370,98
Sanitation	322,39	341,89	361,40	377,72	377,72	377,72	4,00%	392,78	416,35	441,33
Refuse removal	155,04	164,35	185,49	193,84	193,84	193,84	4,00%	201,59	213,69	226,51
Other	53,54	53,54	56,97	56,97	56,97	56,97	0,00%	56,97	56,97	56,97
sub-total	**1 915,82**	**2 036,74**	**2 233,63**	**2 349,21**	**2 349,21**	**2 349,21**	**8,80%**	**2 555,47**	**2 705,38**	**2 864,28**
VAT on Services	246,84	267,17	309,38	325,56	325,56	325,56		355,42	376,23	398,29
Total small household bill:	**2 162,66**	**2 303,91**	**2 543,01**	**2 674,77**	**2 674,77**	**2 674,77**	**8,80%**	**2 910,89**	**3 081,61**	**3 262,57**
% increase/-decrease		**6,5%**	**10,4%**	**5,2%**	**–**	**–**		**8,8%**	**5,9%**	**5,9%**
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	84,83	89,92	95,06	99,33	99,33	99,33	4,00%	103,33	109,53	116,10
Electricity: Basic levy	267,52	291,60	335,34	356,20	356,20	356,20	14,60%	408,17	432,66	458,62
Electricity: Consumption	351,05	371,42	415,98	441,84	441,84	441,84	14,60%	506,31	536,69	568,89
Water: Basic levy	121,83	129,14	136,50	142,64	142,64	142,64	4,00%	148,35	157,25	166,69
Water: Consumption	185,14	197,69	210,70	220,22	220,22	220,22	4,00%	229,02	242,76	257,33
Sanitation	279,62	296,53	313,45	327,60	327,60	327,60	4,00%	340,66	361,10	382,77
Refuse removal	155,04	164,35	185,49	193,84	193,84	193,84	4,00%	201,59	213,69	226,51
Other	(727,86)	(796,06)	(884,44)	(935,13)	(935,13)	(935,13)	0,00%	(1 016,56)	(1 085,38)	(1 159,01)
sub-total	**717,17**	**744,59**	**808,08**	**846,54**	**846,54**	**846,54**	**8,80%**	**920,87**	**968,30**	**1 017,89**
VAT on Services	88,53	93,29	106,95	112,08	112,08	112,08		122,63	128,81	135,27
Total small household bill:	**805,70**	**837,88**	**915,03**	**958,62**	**958,62**	**958,62**	**8,90%**	**1 043,50**	**1 097,11**	**1 153,16**
% increase/-decrease		**4,0%**	**9,2%**	**4,8%**	**–**	**–**		**8,9%**	**5,1%**	**5,1%**

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

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

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2021/22 budget and MTREF is informed by the following:

- Balanced budget constraint (cash operating expenditure should not exceed cash operating revenue) unless there are sound reasons for utilising existing uncommitted cash-backed reserves to fund any deficit;
- The repairs and maintenance plan relating to the asset management strategy;
- Funding of the budget over the MTREF as informed by Section 18 and 19 of the MFMA;
- Reducing expenditure on non-core programmes;
- Implementing operational gains and efficiencies;
- Strict adherences to the principle of *no project plan no budget*. If there is no business plan no funding allocation will be made; and
- Taking cognisance of cost containment guidelines and assessing the status of current measures.

The following table is a high-level summary of the 2021/22 budget and MTREF (classified per main type of operating expenditure):

Table 12 Summary of operating expenditure by functional classification item

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure By Type									
Employee related costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Debt impairment	18 013	17 500	23 453	26 263	26 263	26 263	21 500	21 500	21 500
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Bulk purchases	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Other materials	40 900	35 049	42 302	47 567	53 437	53 437	44 845	47 274	48 918
Contracted services	167 079	186 336	177 914	222 414	224 809	224 809	247 340	251 832	272 718
Transfers and subsidies	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	55 726	71 333	90 183	123 315	115 613	115 613	141 620	124 893	111 643
Loss on disposal of PPE		610	1 384	–	–	–	–	–	–
Total Expenditure	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**

The budgeted allocation for employee related costs and remuneration of councillors for the 2021/22 financial year totals R476,2m which equals 31,8 per cent of the total operating expenditure and is within the NT norm of 25 – 40 per cent. Of this total, the provisions relating to employee related costs amounts to R14,9m of which the majority of the amount is a long term liability (post-retirement benefits) and therefore not cash remuneration.

The South African Local Government Bargaining Council (SALGBC) Salary and Wage Collective Agreement for municipalities for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account the current fiscal constraints faced by government.

The proposed increase in the salary budget is 4.5%, and notch increases, which average 1.9% have also been budgeted for in view of the fact that annual salary adjustments are still to be negotiated at SALGBC level between the employer organization (SALGA) and the respective unions. Staff vacancies are still frozen and may only be filled following a motivation to Senior Management. No new posts were considered for inclusion in the Draft Budget for 2021/22.

With effect from 1 July 2010, the Section 57 Employees (Directors) remuneration is determined by an independent consulting firm, appointed by the Employer to determine market related cost-to-employer remuneration packages. The afore-mentioned employees receive no bonuses, which principle was negotiated with them. The recommendation does compare the salaries of incumbents with similar job descriptions, whether it is the private or government sector. The remuneration model developed by the consultants for senior managers in the local government sector has been adjusted to reflect the remuneration trends in the labour market. This determination will be completed at a later stage for 2021/2022. For budgeting purposes, a similar increase as for other employees has been factored into the budget for this category of employees.

Regulations have been promulgated, which provide for the Minister of Co-operative Governance to determine the total remuneration packages payable to any new employees to the posts of Municipal Manager and Section 57 Employees (Directors), with effect from 1 July 2014. Existing contracts however continue until they lapse.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The proclamation with regard to the 2019/20 increases was published in Government Notice 475, dated 24 April 2020. Neither was an indication for 2020/21 received to date. Remuneration of councillors has been factored into the 2021/22 budget at the same rate as the 2020/2021 determination.

The provision of debt impairment and write-off of bad debts for consumer accounts has been determined based on an annual collection rate of close to 99 per cent and the Debt Write-off Policy of the Municipality. The provision for impairment has however been revisited.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total R145,7m for the 2021/22 financial year and equates to 10,0 per cent of the total operating expenditure. Note that the implementation of the GRAP 17 accounting standard meant bringing a range of assets previously fully depreciated and not included in the assets register, back onto the assets register. This resulted in a significant increase in depreciation at implementation, relative to previous years. This aspect is further highlighted in para. 1.3 of this report.

Finance charges consist of the repayment of interest on long-term borrowing (cost of capital). Finance charges comprise 3,46 per cent of operating expenditure. The gearing ratio of borrowing to revenue is expected to below 40% for 2021/22, which is below the outer proposed limit of National Treasury.

Bulk purchases are directly informed by the purchase of electricity from Eskom. The proposals from the NERSA determination for Eskom was released days ago as stated. The increase in this budget report reflect a 17,8% bulk price increase to municipalities from 1 July 2021, which percentage is adjusted in accordance with the final guideline as published.

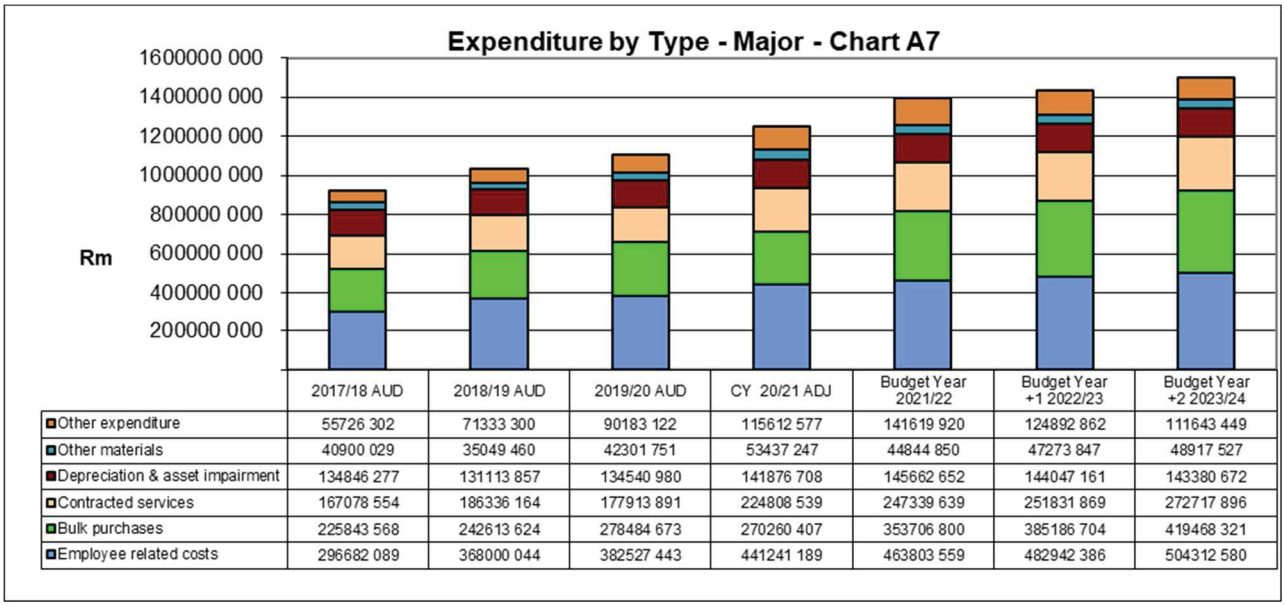
Other materials, now classified as Inventory in mSCOA, comprise amongst others the purchase of materials for maintenance, cleaning materials, fuel, printing and stationery etc. In previous financial years the expenditure on top structures relating to Housing Projects funded through the Human Settlement Grant that fluctuates from year to year causes major discrepancies in the trend for this type of expenditure.

In line with the Municipality's repairs and maintenance plan this group of expenditure has been prioritised to ensure sustainability of the Municipality's infrastructure. The introduction of further reclassification resulting from mSCOA caused a shift in expenditure budgeted under Repairs and maintenance as well as Contracted Services, in relation to figures in the past few years.
Contracted services have been identified as an area for the municipality to implement efficiencies. As part of the compilation of the 2021/22 MTREF this group of expenditure was critically evaluated

and operational efficiencies are being enforced. In the 2021/22 financial year, this group of expenditure totals R247,3m. Further details relating to contracted services can be seen in Table 62 MBRR SA1 (see page 99).

Other Expenditure, now classified as Operational Costs in mSCOA, comprises of various line items relating to the daily operations of the municipality. The introduction and reclassification resulting from mSCOA has caused a shift in expenditure previously classified and budgeted under general expenses to Inventory (materials) and contracted services. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Further details relating to other expenditure can be seen in Table 62 MBRR SA1 (see page 100). It is highlighted that the NT A Schedules, although revised, does not sufficiently reflect all mSCOA classifications relating to all types of expenditure.

The following table gives a breakdown of the major expenditure categories for the 2021/22 financial year.



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other expenditure	55726 302	71333 300	90183 122	115612 577	141619 920	124892 862	111643 449
Other materials	40900 029	35049 460	42301 751	53437 247	44844 850	47273 847	48917 527
Depreciation & asset impairment	134846 277	131113 857	134540 980	141876 708	145662 652	144047 161	143380 672
Contracted services	167078 554	186336 164	177913 891	224808 539	247339 639	251831 869	272717 896
Bulk purchases	225843 568	242613 624	278484 673	270260 407	353706 800	385186 704	419468 321
Employee related costs	296682 089	368000 044	382527 443	441241 189	463803 559	482942 386	504312 580

Figure 1 Main operational expenditure categories for the 2021/22 financial year

1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2021/22 budget and MTREF provides for continuing in the area of asset maintenance, as informed by the asset maintenance strategy and repairs and maintenance plan of the Municipality.

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance.

Table 13 Operational repairs and maintenance

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and Maintenance by Expenditure Item									
Employee related costs	53 689	89 415	96 484	100 057	101 445	101 445	126 792	133 060	135 752
Other materials	30 000	17 594	18 615	20 206	22 268	22 268	20 700	22 613	23 360
Contracted Services	67 791	85 762	58 168	79 701	81 454	81 454	95 771	97 826	102 992
Other Expenditure	8 555	22 253	15 250	10 941	13 453	13 453	10 971	11 428	11 895
Total Repairs and Maintenance Expenditure	160 036	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999

During the compilation of the 2021/22 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure. As part of the 2021/22 MTREF this strategic imperative remains a priority. In relation to the total operating expenditure, repairs and maintenance comprises on average 17.1 per cent of the budget over the respective financial years of the MTREF.

The municipality has expanded on the implementation of Repairs and Maintenance allocated as projects in terms of the mSCOA version 6.5, which distorted the year-on-year comparative figures. This is also applicable to Contracted Services. These allocations are guided by the respective owner departments.

The table below provides a breakdown of the repairs and maintenance in relation to asset classes:

Table 14 Repairs and maintenance per asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**117 901**	**145 959**	**134 766**	**141 901**	**144 944**	**144 944**	**149 272**	**157 980**	**163 731**
Roads Infrastructure	53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Storm water Infrastructure	6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Electrical Infrastructure	17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Water Supply Infrastructure	15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Sanitation Infrastructure	13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Solid Waste Infrastructure	12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428
Promenades			113	216	186	186	–	–	–
Information and Communication Infrastructure	–	–	–	42	42	42	–	–	–
Community Assets	**12 289**	**39 801**	**33 597**	**44 758**	**49 338**	**49 338**	**61 656**	**61 481**	**62 345**
Community Facilities	12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933
Sport and Recreation Facilities	–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Other assets	**–**	**8 009**	**1 582**	**3 410**	**3 204**	**3 204**	**11 914**	**12 304**	**13 187**
Intangible Assets	–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Computer Equipment	5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Furniture and Office Equipment	17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Machinery and Equipment	–	–	–	–	–	–	5 548	6 194	6 598
Machinery and Equipment	–	–	–	–	–	–	5 548	6 194	6 598
Transport Assets	6 719	–	11 555	9 914	9 914	9 914	10 940	11 401	11 882
Transport Assets	6 719		11 555	9 914	9 914	9 914	10 940	11 401	11 882
Total Repairs and Maintenance Expenditure	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**

For the 2021/22 financial year, 17 per cent or R254.2m of the total budget will be spent on repairs and maintenance, of which R149.3m is for infrastructure. Roads infrastructure has received a

significant proportion of the infrastructure allocation totalling 26.55 per cent (R67.5m), followed by community assets at 24.25 per cent (R61.65m) and electricity at 13.15 per cent (R33.42m) on the total repairs and maintenance allocation.

1.5.2 Free Basic Services: Basic Social Services Package

The social package assists households that are indigent or face other circumstances that limit their ability to pay for services. To receive these free/subsidised services the households are required to register in terms of the Municipality's Indigent Policy. The budgeted indigent households for 2021/22 is estimated at 8 000.

The following is an extract from NT Budget Circular 85:
"The change in the treatment of cost of free basic services indicates that municipalities must not disclose the support to indigents on table SA21 "Transfers and grants". The change in the treatment of free basic services has been fully implemented during the 2017/2018 financial year already.

Details relating to free services and basic service delivery measurement is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement) on page 45.

The cost of the social package of the registered indigent households is fully covered by the local government equitable share received in terms of the annual Division of Revenue Act and that portion relating to a specific service has been apportioned as revenue to that specific service.

Grants-in-aid to organisations has not been budgeted for 2021/22, after due consideration by the Budget Steering Committee, with budget constraints identified as a major challenge in this regard.

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Transfers to Organisations									
Operational		486	560	-	-	-	-	-	-
Total Cash Transfers To Organisations	-	486	560	-	-	-	-	-	-
Cash Transfers to Groups of Individuals									
Operational				11 610	8 680	8 680	12 324	12 557	13 060
Total Cash Transfers To Groups Of Individuals:	-	-	-	11 610	8 680	8 680	12 324	12 557	13 060
Non-Cash Transfers to other municipalities									
Operational	1 800	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060

1.6 Capital expenditure

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

Table 16 2021/22 Medium-term capital budget per vote

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional									
Governance and administration	**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**3 775**	**6 125**	**3 575**
Executive and council		295	2	5	466	466	5	5	5
Finance and administration	6 342	8 364	4 048	3 070	3 070	3 070	3 770	6 120	3 570
Internal audit	–	–		–	–	–	–	–	–
Community and public safety	**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**79 999**	**38 068**	**9 377**
Community and social services	2 126	5 164	1 330	18 638	18 084	18 084	9 991	760	760
Sport and recreation	5 427	23 923	9 981	12 731	8 588	8 588	7 752	500	5 000
Public safety	2 490	4 809	15 694	14 181	13 168	13 168	7 897	350	350
Housing	34 180	34 276	85 753	48 144	42 940	42 940	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**19 511**	**17 090**	**4 865**
Planning and development	45	1 346	1 220	13 594	10 372	10 372	7 987	415	415
Road transport	12 026	12 061	5 645	19 995	23 051	23 051	11 524	16 675	4 450
Environmental protection	–	–		–	–	–	–	–	–
Trading services	**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**171 489**	**81 003**	**78 018**
Energy sources	16 268	28 893	21 428	21 119	19 119	19 119	68 211	19 775	24 450
Water management	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Waste water management	21 523	42 210	26 893	77 217	69 170	69 170	47 481	35 328	31 568
Waste management	1 572	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Other	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

For 2021/22 an amount of R171,4m has been appropriated for the development of basic services infrastructure which represents 62,4 per cent of the total capital budget of R274,7. In the outer years this amount totals R81m, 56,7 per cent and R78m, 81.4 per cent respectively for each of these financial years. Waste water infrastructure has the second highest allocation at R47,4m in 2021/22 which equates to 27,7 per cent of the basic services infrastructure allocation, followed by water management at 30,3 per cent, R51,9 million, waste management 2,2 per cent, R3,8m and electricity as the highest allocation at 39,8 per cent, R68,2m. Over the MTREF the capital housing grant expenditure relating to housing infrastructure provision amounts to R94,1 million.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 25 MBRR A9 (Asset Management) on page 41. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c & e provides a detailed breakdown of the capital programme relating to new assets construction as well as operational repairs and maintenance by asset class (refer to page 90). Some of the salient projects to be undertaken during 2021/2022 includes, amongst others:

Top 10 Capital Projects

Project Description	Ward	Amount
LCH SERVICES CONSTRUCTION CONTRACTS	Overstrand	52 259 085
FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Multi-ward Gb Area	50 400 000
REPLACEMENT OF OVERSTRAND WATER PIPES	Overstrand	21 622 580
UPGRADING OF PUMPSTATIONS RISING MAINS	Overstrand	16 059 317
GANSBAAI CBD SEWER NETWORK EXTENSION	Ward 02	7 348 170
WATER MASTER PLAN IMPLEMENTATION	Overstrand	7 272 830
UPGRADE HERMANUS WELL FIELDS PHASE 2	Multi-ward Hermanus	6 691 709
UPGRADE BULK WATER	Ward 01	5 615 000
BLOMPARK HOUSING PROJECT BUS ROUTE	Ward 14	5 583 000
UPGRADE BULK SEWER SUPPLY AREA A&B	Ward 02	4 834 000

Furthermore, pages 93 to 95 and Annexure E contains a detailed breakdown of the capital budget per project over the medium-term.

The following graph provides a breakdown of the capital budget to be spent per vote over the MTREF.

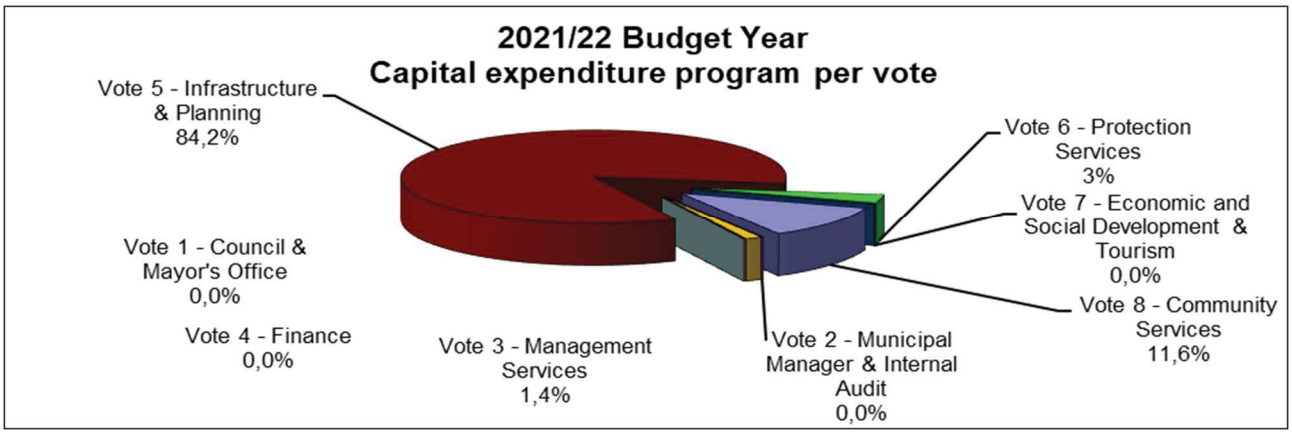


Figure 2 Capital Infrastructure Programme

Further capital projects have been considered and prioritised for the 2021/2022 capital budget from the proceeds of land sales received in the prior year.

1.6.1 Future operational cost of new infrastructure

An estimate has been included in Table 58 MBRR SA35 on page 92. Furthermore, a long term financial plan implementation policy has been developed to encompass costs over the long term. It needs to be noted that as part of the 2021/22 MTREF, this expenditure has been factored into the two outer years of the operational budget.

1.7 Annual Budget Tables

The following section of the report presents the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2021/22 final budget and MTREF to be approved and/or noted by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 17 MBRR Table A1 - Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Financial Performance									
Property rates	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges	590 112	648 033	699 549	663 209	663 209	663 209	793 858	865 356	944 486
Investment revenue	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Transfers recognised - operational	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other own revenue	124 371	127 227	178 526	166 185	153 768	153 768	180 196	146 510	99 774
Total Revenue (excluding capital transfers and contributions)	1 077 023	1 156 425	1 290 276	1 255 185	1 253 392	1 253 392	1 416 839	1 472 060	1 520 294
Employee costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Materials and bulk purchases	266 744	277 663	320 786	317 828	323 698	323 698	398 552	432 461	468 386
Transfers and grants	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	240 817	275 779	292 933	371 993	366 685	366 685	410 460	398 225	405 861
Total Expenditure	997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Surplus/(Deficit)	79 868	47 890	101 076	(86 825)	(92 166)	(92 166)	(78 168)	(63 000)	(80 318)
Transfers and subsidies - capital (monetary allocations)	64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Contributions recognised - capital & contributed assets	–	26 685	3 730	1 688	9 688	9 688	14 243	1 312	1 324
Surplus/(Deficit) after capital transfers & contributions	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Capital expenditure & funds sources									
Capital expenditure	105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Transfers recognised - capital	68 677	93 002	117 493	86 516	84 523	84 523	111 555	77 286	35 835
	–	–	3 730	–	–	–	–	–	–
Borrowing	19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds	17 379	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total sources of capital funds	105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Financial position									
Total current assets	625 093	684 399	810 947	614 227	647 147	647 147	583 272	598 109	658 240
Total non current assets	3 635 642	3 712 914	3 798 429	3 982 468	3 954 561	3 954 561	4 096 878	4 108 458	4 074 396
Total current liabilities	221 509	220 717	294 941	254 715	250 272	250 272	341 312	378 564	431 565
Total non current liabilities	613 708	645 090	640 732	687 245	687 386	687 386	657 833	652 901	655 853
Community wealth/Equity	3 425 517	3 531 506	3 673 703	3 654 735	3 664 050	3 664 050	3 681 004	3 675 101	3 645 218
Cash flows									
Net cash from (used) operating	243 897	215 983	319 091	198 066	142 635	142 635	215 101	154 801	158 142
Net cash from (used) investing	(28 775)	(178 314)	(212 740)	(304 307)	(285 056)	(285 056)	(279 755)	(147 266)	(100 815)
Net cash from (used) financing	31	20 552	14 275	6 626	6 737	6 737	(2 646)	2 252	(4 000)
Cash/cash equivalents at the year end	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Cash backing/surplus reconciliation									
Cash and investments available	519 562	583 711	700 328	551 272	572 589	572 589	512 994	530 621	591 931
Application of cash and investments	(176 397)	(150 485)	(261 102)	(121 144)	(127 835)	(127 835)	(226 555)	(247 657)	(304 825)
Balance - surplus (shortfall)	695 959	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
Asset management									
Asset register summary (WDV)	3 591 027	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Depreciation	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Renewal and Upgrading of Existing Assets	29 644	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Repairs and Maintenance	160 036	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999
Free services									
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	51 711	52 080	–	–	–	–	–	–	–
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's service delivery and commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
        iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive and stable, indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows a decrease in cash over the MTREF.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Table 18 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)

Standard Classification Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional									
Governance and administration	**334 461**	**327 040**	**347 612**	**336 136**	**358 170**	**358 170**	**357 072**	**370 592**	**382 268**
Executive and council	21 599	27 347	30 254	17 821	39 281	39 281	31 359	32 826	31 414
Finance and administration	262 045	299 607	317 322	318 315	318 889	318 889	325 712	337 766	350 854
Internal audit	50 817	86	36	–	–	–	–	–	–
Community and public safety	**109 158**	**118 499**	**164 043**	**148 846**	**144 111**	**144 111**	**164 655**	**128 556**	**85 859**
Community and social services	4 149	8 471	8 071	8 185	8 217	8 217	7 145	7 017	7 286
Sport and recreation	8 218	30 199	18 801	10 262	13 549	13 549	10 133	8 242	13 051
Public safety	40 605	32 372	32 801	39 830	48 262	48 262	39 531	40 997	42 522
Housing	56 186	47 457	104 370	90 568	74 083	74 083	107 845	72 300	23 000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**23 251**	**16 861**	**15 503**	**10 065**	**16 730**	**16 730**	**16 227**	**20 388**	**9 674**
Planning and development	14 259	10 337	8 315	9 788	13 182	13 182	9 362	7 105	7 389
Road transport	8 970	6 229	7 166	245	3 516	3 516	6 828	13 245	2 245
Environmental protection	22	295	21	32	32	32	37	38	40
Trading services	**674 417**	**752 662**	**804 239**	**792 445**	**781 297**	**781 297**	**939 483**	**994 663**	**1 076 385**
Energy sources	381 333	419 560	459 980	436 955	425 813	425 813	570 263	609 162	679 933
Water management	125 375	145 980	153 663	150 392	149 955	149 955	157 061	157 973	164 018
Waste water management	95 070	110 345	103 934	114 335	110 293	110 293	116 972	128 616	128 491
Waste management	72 639	76 777	86 662	90 764	95 237	95 237	95 187	98 912	103 943
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional									
Governance and administration	**186 762**	**222 134**	**216 164**	**270 009**	**271 503**	**271 503**	**284 904**	**296 304**	**315 796**
Executive and council	24 780	56 567	39 624	62 707	62 170	62 170	66 557	68 284	70 632
Finance and administration	71 864	162 899	174 217	203 733	205 764	205 764	214 255	223 869	240 848
Internal audit	90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Community and public safety	**138 037**	**159 878**	**171 527**	**251 675**	**247 061**	**247 061**	**257 893**	**244 282**	**236 990**
Community and social services	33 856	16 972	15 216	23 502	23 882	23 882	19 164	19 957	22 320
Sport and recreation	18 307	43 905	44 289	56 586	58 938	58 938	59 600	59 369	60 351
Public safety	73 286	80 702	82 675	119 176	121 459	121 459	115 407	120 327	125 515
Housing	12 589	18 299	29 347	52 410	42 783	42 783	63 723	44 630	28 804
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**182 017**	**146 841**	**156 576**	**176 095**	**178 714**	**178 714**	**187 466**	**190 782**	**198 975**
Planning and development	85 115	36 688	39 397	51 179	54 066	54 066	51 373	50 439	52 336
Road transport	91 197	103 331	107 277	108 617	108 250	108 250	116 270	121 827	126 899
Environmental protection	5 705	6 821	9 902	16 298	16 398	16 398	19 823	18 515	19 740
Trading services	**490 339**	**576 651**	**641 935**	**640 514**	**644 261**	**644 261**	**761 149**	**800 303**	**845 364**
Energy sources	295 386	313 606	366 823	354 355	355 355	355 355	442 180	476 214	511 219
Water management	66 052	107 916	112 899	124 167	125 029	125 029	129 815	127 271	130 484
Waste water management	64 937	84 120	90 406	88 633	90 518	90 518	102 665	106 889	110 075
Waste management	63 964	71 009	71 808	73 358	73 358	73 358	86 489	89 929	93 585
Other	–	**3 031**	**2 998**	**3 719**	**4 019**	**4 019**	**3 595**	**3 389**	**3 487**
Total Expenditure - Functional	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification) - mSCOA – Function/Sub Function

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification. The modified GFS functional classification, now Function/Sub Function, divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas, which enables National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised: capital) and so does not balance to the operating revenue shown on Table A4.

Table 19 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote									
Vote 1 - Council	21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
Vote 2 - Municipal Manager	64	86	36	–	–	–	–	–	–
Vote 3 - Management Services	821	1 070	1 189	1 416	3 157	3 157	869	348	358
Vote 4 - Finance	262 709	292 876	300 506	309 162	305 004	305 004	318 650	331 200	344 253
Vote 5 - Community Services	489 799	496 225	585 515	539 510	511 883	511 883	691 845	694 223	715 984
Vote 6 - Economic and Social Development & Tourism	40 605	32 267	32 797	39 830	48 375	48 375	39 531	40 997	42 522
Vote 7 - Infrastructure & Planning	2 788	2 030	2 914	4 663	7 930	7 930	2 838	66	219
Vote 8 - Protection Services	323 102	363 260	378 350	375 179	385 270	385 270	392 418	414 592	419 474
Total Revenue by Vote	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote to be appropriated									
Vote 1 - Council	4 303	38 174	19 927	35 802	36 086	36 086	37 047	37 693	38 596
Vote 2 - Municipal Manager	4 542	5 050	5 361	7 587	7 587	7 587	8 040	8 240	8 551
Vote 3 - Management Services	43 809	46 736	50 129	57 115	58 749	58 749	60 741	63 168	65 574
Vote 4 - Finance	71 890	74 680	69 425	91 935	88 609	88 609	95 684	100 481	113 992
Vote 5 - Community Services	414 432	449 522	527 810	551 359	542 786	542 786	672 313	692 761	720 647
Vote 6 - Local Economic Development	73 272	81 089	83 725	118 272	121 941	121 941	115 502	120 408	125 381
Vote 7 - Infrastructure & Planning	10 558	10 303	12 042	19 065	22 332	22 332	17 311	14 563	15 109
Vote 8 - Protection Services	374 350	402 983	420 782	460 876	467 469	467 469	488 368	497 746	512 761
Total Expenditure by Vote	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

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

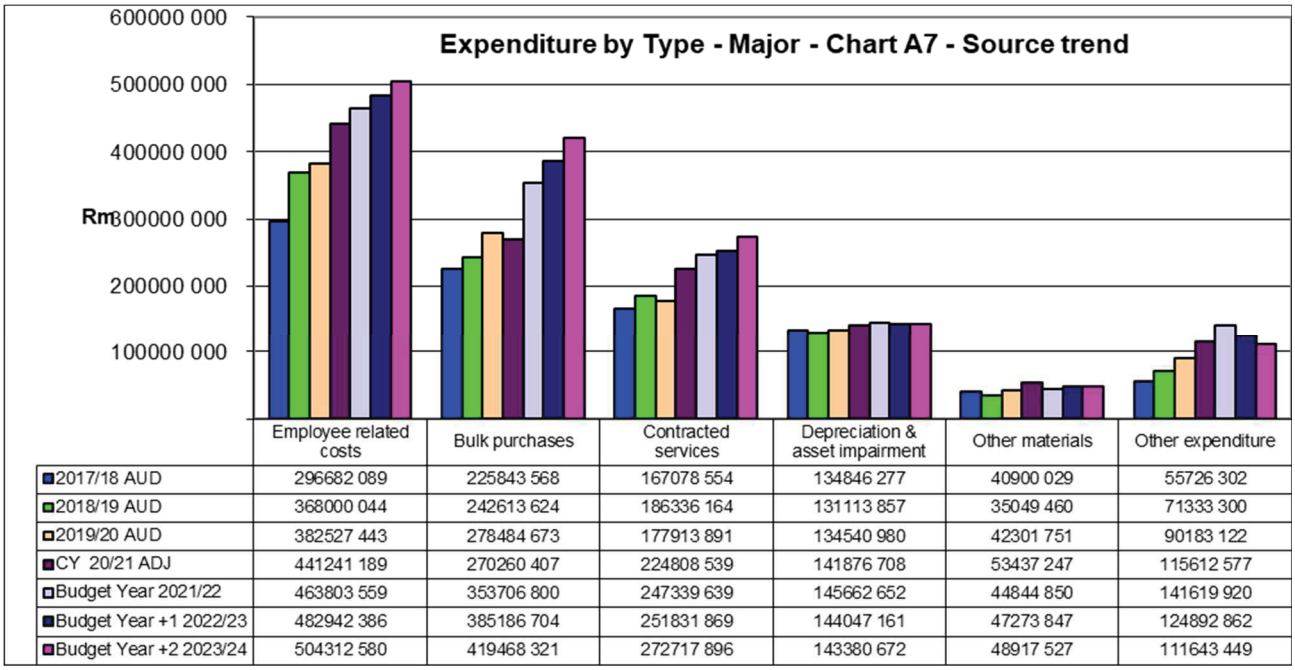
1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per own segment: municipal vote (directorate). This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised: capital) and so does not balance to the operating revenue shown on Table A4.

Table 20 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source									
Property rates	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges - electricity revenue	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
Service charges - water revenue	110 932	129 858	133 628	128 520	128 520	128 520	132 168	137 455	142 953
Service charges - sanitation revenue	72 106	77 719	80 871	78 913	78 913	78 913	87 631	91 137	94 782
Service charges - refuse revenue	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Rental of facilities and equipment	5 616	6 278	5 738	3 627	3 627	3 627	3 440	3 148	3 273
Interest earned - external investments	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Interest earned - outstanding debtors	3 854	4 193	5 040	4 673	4 650	4 650	4 681	4 868	5 062
Dividends received				–	–	–	–	–	–
Fines, penalties and forfeits	31 638	25 672	18 211	29 564	29 564	29 564	28 223	29 348	30 519
Licences and permits	2 527	2 526	1 975	2 385	2 385	2 385	2 039	2 097	2 164
Agency services	4 149	4 885	4 376	4 938	6 438	6 438	6 680	6 930	7 189
Transfers and subsidies	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other revenue	48 492	83 673	143 186	113 998	96 604	96 604	126 909	91 759	43 063
Gains	28 096	–	–	7 000	10 500	10 500	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)	**1 077 023**	**1 156 425**	**1 290 276**	**1 255 185**	**1 253 392**	**1 253 392**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type									
Employee related costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Debt impairment	18 013	17 500	23 453	26 263	26 263	26 263	21 500	21 500	21 500
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Bulk purchases	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Other materials	40 900	35 049	42 302	47 567	53 437	53 437	44 845	47 274	48 918
Contracted services	167 079	186 336	177 914	222 414	224 809	224 809	247 340	251 832	272 718
Transfers and subsidies	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	55 726	71 333	90 183	123 315	115 613	115 613	141 620	124 893	111 643
Losses		610	1 384	–	–	–	–	–	–
Total Expenditure	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)	**79 868**	**47 890**	**101 076**	**(86 825)**	**(92 166)**	**(92 166)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocation	64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocation	–	–	–	1 688	9 688	9 688	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)		26 685	3 730	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

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

1. Total operating revenue is R1,253 billion in 2020/2021 and indicates an increase to R1,416 billion in 2021/22.
2. Revenue to be generated from property rates is R259,2 million in the 2020/2021 financial year and increases to R275,6 million by 2021/22 which represents 19,5 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R663,2 million for the 2020/2021 financial year and indicates an increase to R793,9 million by 2021/22. For the 2021/22 financial year services charges amount to 56,03 per cent of the operating revenue base.
4. Transfers recognised – operating grants includes the local government equitable share (inclusive of the COVID-19 equitable share allocation) and other operating grants from national and provincial government.
5. The following graph illustrates the major expenditure items per type.



	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Other materials	Other expenditure
2017/18 AUD	296682 089	225843 568	167078 554	134846 277	40900 029	55726 302
2018/19 AUD	368000 044	242613 624	186336 164	131113 857	35049 460	71333 300
2019/20 AUD	382527 443	278484 673	177913 891	134540 980	42301 751	90183 122
CY 20/21 ADJ	441241 189	270260 407	224808 539	141876 708	53437 247	115612 577
Budget Year 2021/22	463803 559	353706 800	247339 639	145662 652	44844 850	141619 920
Budget Year +1 2022/23	482942 386	385186 704	251831 869	144047 161	47273 847	124892 862
Budget Year +2 2023/24	504312 580	419468 321	272717 896	143380 672	48917 527	111643 449

Figure 3 Expenditure by major type

6. Bulk purchases have significantly increased over the 2017/18 to 2023/24 period escalating from R225,8 million to R419,5 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom over the past years. The change in the trend for contracted services also relates to the reclassification of expenditure resulting from mSCOA implementation.
7. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 21 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	–	–	–	–	–	–	3 715	6 065	3 515
Vote 4 - Finance	–	–	–	–	–	–	60	60	60
Vote 5 - Infrastructure & Planning	–	63 169	15 575	108 693	82 050	82 050	181 114	100 328	67 675
Vote 6 - Protection Services	–	4 809	–	–	–	–	354	350	350
Vote 7 - Economic and Social Development & Tourism	–	–	–	–	–	–	45	45	45
Vote 8 - Community Services	–	66 541	58 300	–	–	–	4 297	8 110	5 660
Capital multi-year expenditure sub-total	**–**	**134 520**	**73 875**	**108 693**	**82 050**	**82 050**	**189 585**	**114 958**	**77 305**
Single-year expenditure to be appropriated									
Vote 1 - Council & Mayor's Office	–	–	–	–	461	461	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	6 346	295	3 966	3 015	3 015	3 015	–	–	–
Vote 4 - Finance	–	–	22	60	60	60	–	–	–
Vote 5 - Infrastructure & Planning	16 315	28 195	93 905	117 721	117 560	117 560	50 206	27 328	18 530
Vote 6 - Protection Services	2 517	–	12 064	13 981	13 018	13 018	7 535	–	–
Vote 7 - Economic and Social Development & Tourism	–	–	375	842	842	842	–	–	–
Vote 8 - Community Services	80 077	12 100	26 849	59 426	63 081	63 081	27 449	–	–
Capital single-year expenditure sub-total	**105 255**	**40 590**	**137 181**	**195 045**	**198 037**	**198 037**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure - Vote	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Capital Expenditure - Functional									
Governance and administration	**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**3 775**	**6 125**	**3 575**
Executive and council		295	2	5	466	466	5	5	5
Finance and administration	6 342	8 364	4 048	3 070	3 070	3 070	3 770	6 120	3 570
Internal audit	–	–		–	–	–	–	–	–
Community and public safety	**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**79 999**	**38 068**	**9 377**
Community and social services	2 126	5 164	1 330	18 638	18 084	18 084	9 991	760	760
Sport and recreation	5 427	23 923	9 981	12 731	8 588	8 588	7 752	500	5 000
Public safety	2 490	4 809	15 694	14 181	13 168	13 168	7 897	350	350
Housing	34 180	34 276	85 753	48 144	42 940	42 940	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**19 511**	**17 090**	**4 865**
Planning and development	45	1 346	1 220	13 594	10 372	10 372	7 987	415	415
Road transport	12 026	12 061	5 645	19 995	23 051	23 051	11 524	16 675	4 450
Environmental protection	–	–		–	–	–	–	–	–
Trading services	**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**171 489**	**81 003**	**78 018**
Energy sources	16 268	28 893	21 428	21 119	19 119	19 119	68 211	19 775	24 450
Water management	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Waste water management	21 523	42 210	26 893	77 217	69 170	69 170	47 481	35 328	31 568
Waste management	1 572	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Other	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Funded by:									
National Government	21 786	30 445	31 528	37 369	35 100	35 100	45 754	40 828	32 568
Provincial Government	42 477	35 615	85 965	2 840	2 127	2 127	600	–	–
District Municipality				–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocation	4 414	26 942		46 306	47 296	47 296	65 201	36 458	3 267
Transfers recognised - capital	**68 677**	**93 002**	**117 493**	**86 516**	**84 523**	**84 523**	**111 555**	**77 286**	**35 835**
Public contributions & donations			3 730	–	–	–	–	–	–
Borrowing	19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds	17 379	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total Capital Funding	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

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

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The capital expenditure amounts to R274,8 million in 2021/22.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality.
4. The capital programme is funded from national and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from previous year surpluses. For 2021/22, capital transfers total R111,5 million. Borrowing has been provided at R94,06 million (inclusive of roll-over borrowing), finance leases (nil) and internally generated funding totaling R69,2 million. These funding sources are further discussed in detail in paragraph 2.6 (Overview of Budget Funding).
5. Rolled over borrowing amounts to R44m.

Table 22 MBRR Table A6 - Budgeted Financial Position

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS									
Current assets									
Cash	94 453	123 988	143 570	85 812	118 129	118 129	50 829	60 616	113 942
Call investment deposits	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Consumer debtors	64 957	74 000	88 479	83 889	84 491	84 491	84 475	86 111	89 560
Other debtors	52 806	61 176	58 432	34 983	34 987	34 987	38 027	41 067	44 107
Current portion of long-term receivables	10	7	4	3	–	–	–	–	–
Inventory	32 352	16 029	10 219	9 540	9 540	9 540	9 940	10 315	10 631
Total current assets	**625 093**	**684 399**	**810 947**	**614 227**	**647 147**	**647 147**	**583 272**	**598 109**	**658 240**
Non current assets									
Long-term receivables	20	4	–	1	–	–	–	–	–
Investments	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Investment property	113 951	117 433	123 121	121 846	121 846	121 846	127 346	132 846	138 346
Investment in Associate	–	–					–	–	–
Property, plant and equipment	3 346 195	3 405 429	3 488 698	3 790 408	3 642 574	3 642 574	3 772 076	3 770 524	3 723 398
Agricultural							–	–	–
Biological							–	–	–
Intangible	6 699	8 597	9 168	4 753	4 753	4 753	4 363	4 154	3 735
Other non-current assets	124 182	130 928	130 928	–	130 928	130 928	130 928	130 928	130 928
Total non current assets	**3 635 642**	**3 712 914**	**3 798 429**	**3 982 468**	**3 954 561**	**3 954 561**	**4 096 878**	**4 108 458**	**4 074 396**
TOTAL ASSETS	**4 260 735**	**4 397 313**	**4 609 376**	**4 596 695**	**4 601 708**	**4 601 708**	**4 680 150**	**4 706 567**	**4 732 636**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Borrowing	33 448	39 725	45 458	52 751	53 956	53 956	50 263	56 515	47 277
Consumer deposits	38 462	40 020	40 992	62 074	62 074	62 074	64 074	66 074	68 074
Trade and other payables	119 809	107 963	166 030	104 604	98 955	98 955	180 596	206 288	265 171
Provisions	29 790	33 010	42 460	35 286	35 286	35 286	46 378	49 687	51 043
Total current liabilities	**221 509**	**220 717**	**294 941**	**254 715**	**250 272**	**250 272**	**341 312**	**378 564**	**431 565**
Non current liabilities									
Borrowing	408 658	422 933	431 475	430 260	430 401	430 401	430 795	424 794	428 033
Provisions	205 051	222 157	209 257	256 985	256 985	256 985	227 039	228 107	227 820
Total non current liabilities	**613 708**	**645 090**	**640 732**	**687 245**	**687 386**	**687 386**	**657 833**	**652 901**	**655 853**
TOTAL LIABILITIES	**835 218**	**865 807**	**935 673**	**941 960**	**937 658**	**937 658**	**999 146**	**1 031 466**	**1 087 418**
NET ASSETS	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	3 422 258	3 528 279	3 670 476	3 651 390	3 660 705	3 660 705	3 677 777	3 671 874	3 641 991
Reserves	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is largely aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 64 is supported by an extensive table of notes (SA3 which can be found on page 104) providing a detailed analysis of the major components of a number of items, including:
    - Call investments deposits;
    - Consumer debtors;
    - Property, plant and equipment;
    - Trade and other payables;
    - Provisions non-current;
    - Changes in net assets; and
    - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 23 MBRR Table A7 - Budgeted Cash Flow Statement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	213 851	230 566	238 449	259 513	255 713	255 713	279 664	290 510	301 791
Service charges	590 742	643 620	689 210	655 534	655 430	655 430	792 663	862 879	940 579
Other revenue	75 406	128 882	175 357	131 331	123 425	123 425	159 489	112 664	65 599
Transfers and Subsidies - Operational	131 819	110 341	120 949	131 840	150 774	150 774	139 692	144 977	148 209
Transfers and Subsidies - Capital	64 248	32 017	60 675	30 619	37 228	37 228	46 354	40 828	32 568
Interest	34 175	45 960	53 186	36 073	31 050	31 050	27 456	28 554	29 697
Dividends				–	–	–	–	–	–
Payments									
Suppliers and employees	(818 415)	(929 996)	(971 606)	(983 752)	(1 050 822)	(1 050 822)	(1 166 090)	(1 261 132)	(1 295 062)
Finance charges	(46 129)	(44 921)	(46 570)	(51 482)	(51 482)	(51 482)	(51 804)	(51 923)	(52 180)
Transfers and Grants	(1 800)	(486)	(560)	(11 610)	(8 680)	(8 680)	(12 324)	(12 557)	(13 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**243 897**	**215 983**	**319 091**	**198 066**	**142 635**	**142 635**	**215 101**	**154 801**	**158 142**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	81 451	(566)	3 289	7 000	–	–	–	–	–
Decrease (increase) in non-current receivables	8	8	7	7	10	10	–	–	–
Decrease (increase) in non-current investments	(4 980)	(4 980)	(4 980)	(7 575)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments									
Capital assets	(105 255)	(172 777)	(211 056)	(303 738)	(280 086)	(280 086)	(274 775)	(142 286)	(95 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(28 775)**	**(178 314)**	**(212 740)**	**(304 307)**	**(285 056)**	**(285 056)**	**(279 755)**	**(147 266)**	**(100 815)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans				–	–	–	–	–	–
Borrowing long term/refinancing	30 000	54 000	54 000	54 000	54 000	54 000	50 000	50 000	50 000
Increase (decrease) in consumer deposits				(1 000)	(1 000)	(1 000)	2 000	2 000	2 000
Payments									
Repayment of borrowing	(29 969)	(33 448)	(39 725)	(46 374)	(46 263)	(46 263)	(54 646)	(49 748)	(56 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	31	20 552	14 275	6 626	6 737	6 737	(2 646)	2 252	(4 000)
NET INCREASE/ (DECREASE) IN CASH HELD	215 153	58 220	120 626	(99 615)	(135 684)	(135 684)	(67 299)	9 786	53 326
Cash/cash equivalents at the year begin:	**259 815**	**474 967**	**533 188**	**585 426**	**653 813**	**653 813**	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the year end:	**474 967**	**533 188**	**653 813**	**485 812**	**518 129**	**518 129**	**450 829**	**460 616**	**513 942**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the expected cash levels of the Municipality indicates a decrease over the 2021/22 to 2022/23 period, with an increase in 2023/24.
4. The 2021/22 MTREF has been informed by the planning principle of ensuring adequate cash over the medium-term.
5. Cash and cash equivalents totals R450,8 million as at the end of the 2021/22 financial year and is estimated to increase to R513,9 million by 2023/24.

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available									
Cash/cash equivalents at the year end	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Other current investments > 90 days	(0)	0	–	(0)	–	–	–	–	–
Non current assets - Investments	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Cash and investments available:	**519 562**	**583 711**	**700 328**	**551 272**	**572 589**	**572 589**	**512 994**	**530 621**	**591 931**
Application of cash and investments									
Unspent conditional transfers	–	–	–	–	–	–	–	–	–
Unspent borrowing	10 450	38 199	–	25 193	25 193	25 193	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	(234 701)	(242 434)	(310 844)	(219 251)	(214 941)	(214 941)	(302 146)	(331 089)	(396 241)
Other provisions				4 109	4 109	4 109	10 200	10 200	10 200
Long term investments committed	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Total Application of cash and investments:	**(176 397)**	**(150 485)**	**(261 102)**	**(121 144)**	**(127 835)**	**(127 835)**	**(226 555)**	**(247 657)**	**(304 825)**
Surplus(shortfall)	**695 959**	**734 196**	**961 430**	**672 416**	**700 423**	**700 423**	**739 548**	**778 278**	**896 756**

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. As part of the budgeting and planning guidelines that informs the compilation of the 2021/22 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA.
5. As can be seen the budget has been modelled to ensure that the budget is funded.

Table 25 MBRR Table A9 - Asset Management

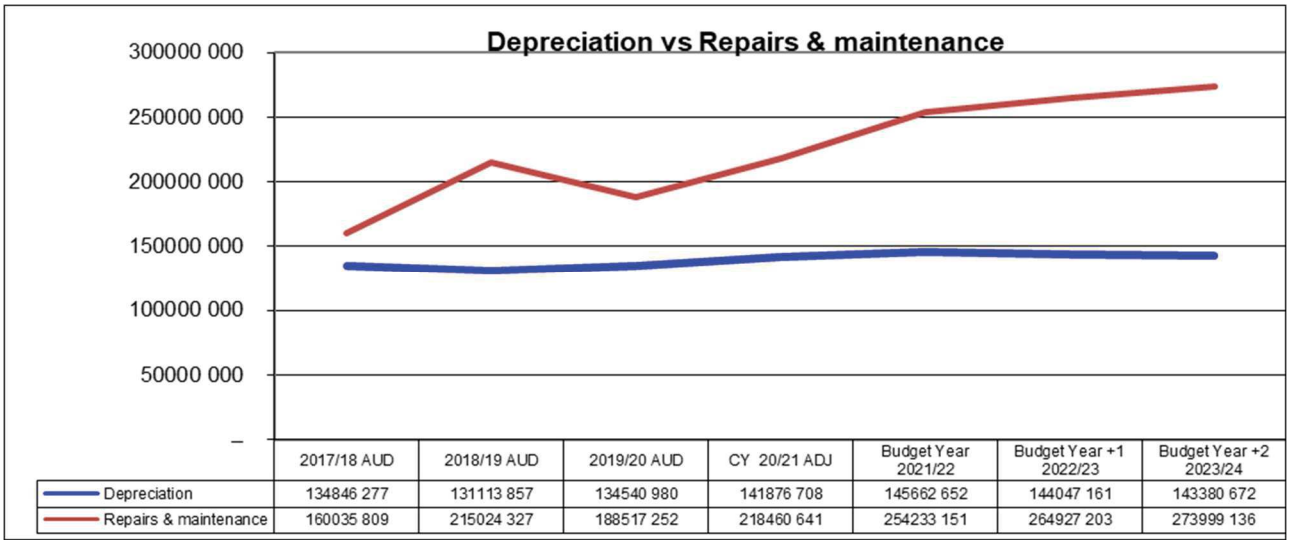
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE									
Total New Assets	**75 610**	**175 110**	**188 804**	**215 433**	**201 924**	**201 924**	**191 795**	**84 958**	**35 567**
Roads Infrastructure	10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Storm water Infrastructure	255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Electrical Infrastructure	15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
Water Supply Infrastructure	627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Sanitation Infrastructure	–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Solid Waste Infrastructure	105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***26 438***	***96 933***	***76 763***	***117 549***	***113 622***	***113 622***	***98 618***	***33 000***	***17 300***
Community Facilities	3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–
Sport and Recreation Facilities	5 427	–	2 447	50	50	50	7 481	500	5 000
Community Assets	***8 656***	***30 804***	***4 531***	***12 793***	***9 837***	***9 837***	***22 833***	***500***	***5 000***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets	***38 552***	***37 368***	***87 502***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	**1 593**	**1 346**	**3 345**	**7 896**	**7 896**	**7 896**	**3 933**	**6 050**	**3 500**
Furniture and Office Equipment	**205**	**295**	**246**	**1 025**	**1 025**	**1 025**	**875**	**840**	**840**
Machinery and Equipment	**166**	**1 428**	**533**	**760**	**860**	**860**	**1 641**	**760**	**760**
Transport Assets	–	**6 936**	**15 884**	**22 440**	**20 732**	**20 732**	**5 000**	**7 350**	**4 900**
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	**29 644**	–	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Roads Infrastructure	2 020	–	8	–	–	–	–	–	–
Storm water Infrastructure	10 677	–	–	–	–	–	–	–	–
Electrical Infrastructure	819	–	–	1 000	1 000	1 000	1 000	–	–
Water Supply Infrastructure	2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Sanitation Infrastructure	10 591	–	2 711	4 061	4 061	4 061	650	700	700
Solid Waste Infrastructure	1 634	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***28 370***	–	***3 606***	***25 621***	***25 050***	***25 050***	***33 945***	***19 200***	***17 700***
Community Facilities	1 217	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	***1 217***	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	**57**	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Total Upgrading of Existing Assets	–	–	18 646	62 684	53 112	53 112	49 034	38 128	42 568
Roads Infrastructure	–	–	–	200	200	200	–	–	–
Storm water Infrastructure	–	–	1 285	13 057	13 057	13 057	–	–	–
Electrical Infrastructure	–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Water Supply Infrastructure	–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Sanitation Infrastructure	–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Solid Waste Infrastructure	–	–	–	3 960	3 960	3 960	553	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	*11 051*	*50 206*	*44 727*	*44 727*	*46 913*	*38 128*	*42 568*
Community Facilities	–	–	–	976	906	906	100	–	–
Sport and Recreation Facilities	–	–	7 534	11 503	7 480	7 480	2 021	–	–
Community Assets	–	–	*7 534*	*12 479*	*8 386*	*8 386*	*2 121*	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	61	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	*61*	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure	105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Roads Infrastructure	12 023	12 061	5 645	19 995	22 586	22 586	10 218	13 000	2 000
Storm water Infrastructure	10 932	7 247	9 202	29 441	29 378	29 378	6 590	–	–
Electrical Infrastructure	16 268	28 893	21 428	21 119	19 119	19 119	65 981	16 100	22 000
Water Supply Infrastructure	3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Sanitation Infrastructure	10 591	34 963	16 081	47 776	40 257	40 257	40 891	35 328	31 568
Solid Waste Infrastructure	1 739	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	*54 809*	*96 933*	*91 420*	*193 376*	*183 399*	*183 399*	*179 477*	*90 328*	*77 568*
Community Facilities	4 446	30 804	2 084	13 719	10 693	10 693	15 452	–	–
Sport and Recreation Facilities	5 427	–	9 981	11 553	7 530	7 530	9 502	500	5 000
Community Assets	*9 873*	*30 804*	*12 065*	*25 272*	*18 223*	*18 223*	*24 954*	*500*	*5 000*
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	4 372	3 092	1 810	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets	*38 552*	*37 368*	*87 563*	*52 970*	*47 951*	*47 951*	*58 895*	*36 458*	*3 267*
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment	205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment	223	1 428	533	760	860	860	1 641	760	760
Transport Assets	–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSET REGISTER SUMMARY - PPE (WDV)	3 591 027	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Roads Infrastructure	1 054 313	1 068 859	1 059 300	1 002 295	1 004 886	1 004 886	977 558	952 835	916 524
Storm water Infrastructure				248 394	248 331	248 331	247 201	239 209	231 201
Electrical Infrastructure	522 972	525 175	520 037	514 928	512 928	512 928	552 006	540 073	534 418
Water Supply Infrastructure	481 367	464 323	474 519	512 347	509 776	509 776	532 361	534 696	533 616
Sanitation Infrastructure	569 303	582 010	612 374	413 216	405 697	405 697	435 850	460 497	481 231
Solid Waste Infrastructure	30 303	26 500	24 634	48 639	48 224	48 224	48 809	45 549	42 286
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***2 658 258***	***2 666 867***	***2 690 864***	***2 739 819***	***2 729 842***	***2 729 842***	***2 793 785***	***2 772 859***	***2 739 276***
Community Facilities									
Sport and Recreation Facilities									
Community Assets	***183 622***	***204 522***	***206 866***		**–**		**–**	**–**	**–**
Heritage Assets	**124 182**	**130 928**	**130 928**	**124 182**	**130 928**	**130 928**	**130 928**	**130 928**	**130 928**
Revenue Generating					–			–	–
Non-revenue Generating				121 846	121 846			–	–
Investment properties	***113 951***	***117 433***	***123 121***	***121 846***	***121 846***	***121 846***	***127 346***	***132 846***	***138 346***
Operational Buildings	–	–			–	–		–	–
Housing	–	–			–	–		–	–
Other Assets	***504 315***	***534 039***	***590 968***	***803 760***	***791 693***	***791 693***	***860 822***	***882 867***	***876 206***
Biological or Cultivated Assets	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–			–	–			
Licences and Rights	–	–		4 753	4 753	4 753			
Intangible Assets	***6 699***	***8 597***	***9 168***	***4 753***	***4 753***	***4 753***	***4 363***	***4 154***	***3 735***
Computer Equipment				**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment				**21 360**	**21 360**	**21 360**	**15 935**	**11 703**	**5 120**
Machinery and Equipment				**5 268**	**5 368**	**5 368**	**5 933**	**5 219**	**4 638**
Transport Assets				**96 019**	**94 311**	**94 311**	**95 602**	**97 876**	**98 158**
Land				**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**3 591 027**	**3 662 386**	**3 751 914**	**3 917 008**	**3 900 101**	**3 900 101**	**4 034 713**	**4 038 452**	**3 996 407**
EXPENDITURE OTHER ITEMS									
Depreciation	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Repairs and Maintenance by Asset Class	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**
Roads Infrastructure	53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Storm water Infrastructure	6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Electrical Infrastructure	17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Water Supply Infrastructure	15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Sanitation Infrastructure	13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Solid Waste Infrastructure	12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	113	216	186	186	–	–	–
Information and Communication Infrastructure	–	–	–	42	42	42	–	–	–
Infrastructure	***117 901***	***145 959***	***134 766***	***141 901***	***144 944***	***144 944***	***149 272***	***157 980***	***163 731***
Community Facilities	12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933
Sport and Recreation Facilities	–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Community Assets	***12 289***	***39 801***	***33 597***	***44 758***	***49 338***	***49 338***	***61 656***	***61 481***	***62 345***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	8 009	1 582	3 373	2 967	2 967	11 914	12 304	13 187
Housing	–	–	–	37	237	237	–	–	–
Other Assets	**–**	***8 009***	***1 582***	***3 410***	***3 204***	***3 204***	***11 914***	***12 304***	***13 187***
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Intangible Assets	**–**	**–**	***6 009***	***5 925***	***5 925***	***5 925***	***6 528***	***6 862***	***7 213***
Computer Equipment	**5 207**	**4 890**	**766**	**2 186**	**2 446**	**2 446**	**2 280**	**2 394**	**2 514**
Furniture and Office Equipment	**17 919**	**16 364**	**242**	**2 811**	**2 847**	**2 847**	**6 095**	**6 312**	**6 527**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**5 548**	**6 194**	**6 598**
Transport Assets	**6 719**	**–**	**11 555**	**9 914**	**9 914**	**9 914**	**10 940**	**11 401**	**11 882**
Libraries	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL EXPENDITURE OTHER ITEMS	**294 882**	**346 138**	**323 058**	**352 782**	**360 496**	**360 496**	**399 896**	**408 974**	**417 380**
Renewal and upgrading of Existing Assets as % of to	*28,2%*	*0,0%*	*10,5%*	*29,1%*	*27,9%*	*27,9%*	*30,2%*	*40,3%*	*62,9%*
Renewal and upgrading of Existing Assets as % of de	*22,0%*	*0,0%*	*16,5%*	*62,2%*	*55,1%*	*55,1%*	*57,0%*	*39,8%*	*42,0%*
R&M as a % of PPE	*4,8%*	*6,3%*	*5,4%*	*5,6%*	*6,0%*	*6,0%*	*6,7%*	*7,0%*	*7,4%*
Renewal and upgrading and R&M as a % of PPE	*5,0%*	*6,0%*	*6,0%*	*8,0%*	*8,0%*	*8,0%*	*8,0%*	*8,0%*	*8,0%*

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal/upgrading of existing assets, as well as spending on repairs and maintenance by asset class.
2. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF.



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation	134846 277	131113 857	134540 980	141876 708	145662 652	144047 161	143380 672
Repairs & maintenance	160035 809	215024 327	188517 252	218460 641	254233 151	264927 203	273999 136

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

Table 26 MBRR Table A10 - Basic Service Delivery Measurement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets									
Water:									
Piped water inside dwelling	29 174	29 800	29 946	29 946	29 946	29 946	30 844	31 769	32 722
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	3 052	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	32 226	33 420	33 621	33 621	33 621	33 621	34 402	37 106	36 991
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 226**	**33 420**	**33 621**	**33 621**	**33 621**	**33 621**	**34 402**	**37 106**	**36 991**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	29 165	29 631	30 060	30 060	30 060	30 060	30 962	31 891	32 848
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	3 620	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Minimum Service Level and Above sub-total	32 785	33 251	33 735	33 735	33 735	33 735	34 520	37 228	37 117
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 785**	**33 251**	**33 735**	**33 735**	**33 735**	**33 735**	**34 520**	**37 228**	**37 117**
Energy:									
Electricity (at least min.service level)	6 112	5 831	–	5 665	5 665	5 665	5 384	5 103	4 822
Electricity - prepaid (min.service level)	18 814	19 464	21 546	20 114	20 114	20 114	20 497	20 880	20 880
Minimum Service Level and Above sub-total	24 926	25 295	21 546	25 779	25 779	25 779	25 881	25 983	25 702
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**24 926**	**25 295**	**21 546**	**25 779**	**25 779**	**25 779**	**25 881**	**25 983**	**25 702**
Refuse:									
Removed at least once a week	32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Minimum Service Level and Above sub-total	32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**32 695**	**33 105**	**33 366**	**33 366**	**33 366**	**33 366**	**34 367**	**35 398**	**36 460**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Highest level of free service provided per household									
Property rates (R value threshold)	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	4	4	4	4	4	4	4	4	4
Sanitation (Rand per household per month)	73	78	82	86	86	86	89	94	100
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	210	210	210	210	210	210	210	210	210
Revenue cost of subsidised services provided (R'000)									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	51 711	50 983	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)	–	779	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	318	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**51 711**	**52 080**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

The Figures for households above, relating to household service targets, includes both formal and informal households.

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. Good progress is being made with the eradication of current services backlogs. Housing remains a challenge.
    a. Electricity services – the current backlog has provisionally been eliminated.
3. The budget provides for 8 000 households to be registered as indigent in 2021/22, and therefore entitled to receiving Free Basic Services. The number is set to increase over the MTREF, especially by poor people seeking economic opportunities.
4. It is anticipated that the cost of these Free Basic Services will amount to R92,9 in 2021/22. This is covered by the municipality's equitable share allocation from national government.
5. In addition to the Free Basic Services, other rates rebates also apply to households.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Full-time Councillors, Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2020) a time schedule that sets out the process to prepare the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule on 26 August 2020. Key dates applicable to the process are as follows:

- **July 2020** – Budget Office submits current 3 year Capital Budget to the Strategic Office. Review status of Samras Budget Portal functionality and MTREF budget information;
- **September 2020** – Ward Committee meetings to review current needs on the wish list;
- **September/October 2020** – Mayoral strategic session with Councillors and Senior Management to determine Strategic direction for the 2021/22 IDP review;
- **September 2020** – Ward Committees met to review their ward priorities for 2021/2022;
- **October 2020** – Top management meeting to discuss budget proposals and affordability;
- **October 2020** – Mayoral directional IDP/Budget speech;
- **October/December 2020** – Various Budget Steering Committee and Management meetings relating to draft Capex and Opex budgets;
- **November 2020**– Submission of tariff proposals and tariff workshops;
- **November 2020**– Workshop on tariffs and tariff related policies;
- **November 2020/February 2021**– Review of all budget related policies;
- **December 2020 –** Mid-year review by the BSC of the 2020/2021 progress and review of 2021/2024 draft operational expenditure including financial forecasting and scenario considerations;
- **January 2021** – Tariff finalisation, consider budget related policies changes and overview of draft 2021/22 Capex & Opex;
- **January 2021**- Council considered the 2020/2021 Mid-year Review;
- **February 2021** – Final tariffs and adjustments budget review;
- **February 2021** – BSC review/finalises draft Capex/Opex;
- **January 2021** – Finalisation of adjustments budget;

- **10 March 2021** – OMAF Consultation & Budget Proposals;
- **26 March 2021** – Budget office finalises budget report;
- **31 March 2021** - Tabling in Council of the draft 2021/22 IDP, SDBIP and 2021/22 MTREF for public consultation;
- **1 April 2021 – 30 April 2021** – Draft Budget available to the public and any other stakeholders for perusal and the submission of comments and representations;
- **30 April 2021** - Closing date for written comments;
- **5 May 2021** – BSC considered all comments received and amendments to the Draft Budget;
- **8-15 May 2021** – Finalisation of the 2021/2022 IDP and 2021/22 MTREF, taking into consideration comments received from the public, comments from NT & PT and updated information from the most recent DoRA and financial framework;
- **8-15 May 2021** – Budget Office compiles final report and schedules and final review of budget report and schedules ;
- **21 May 2021** – Final budget distribution; and
- **26 May 2021** - Tabling of the 2021/22 MTREF in Council for consideration and approval.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

This is the fourth review of the latest new generation IDP (2018/2022) to be considered and adopted by Council in May 2021. The draft IDP process started in September 2020 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2021/22 MTREF in August 2020.

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

- Registration of community needs;
- Compilation of departmental business plans with key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP was taken into a business and financial planning process leading up to the 2021/22 MTREF, based on the approved 2020/2021 MTREF, mid-year review and adjustments budget. The business planning process was subsequently refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2021/22 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2020/2021 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

Strategic objectives of the compilation of the 2021/22 MTREF include the undertaking of extensive financial modelling to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2021/22 MTREF:

- Municipality growth
- Policy priorities and strategic objectives

- Asset maintenance
- Economic climate (trends, inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2020/2021 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circular 107 & 108 was taken into consideration in the planning and prioritisation process.

The municipality has expanded on the implementation of Repairs and Maintenance allocated as projects in terms of the mSCOA version 6.5. These allocations are guided by the respective owner departments.

Emphasis is placed on the Municipal Cost Containment Regulations, 2019 as published in June 2019, and which took effect on 1 July 2019. Cost containment has already been implemented across the organisation over the past four years. The measures as per the Cost Containment Circular in place prior to 2020/21, was incorporated to a large extent in existing policies, prior to the existence of the Overstrand Cost Containment Policy.

2.1.4 Community Consultation on the Draft Budget

The draft 2021/22 MTREF was tabled in Council on 31 March 2021 and was made available to the community as follows:

Copies of the document could ve viewed:

- At the offices of all Area Managers
- All public libraries within the municipality
- At the website: www.overstrand.gov.za

The tabling of the draft budget was be advertised in all local newspapers and a copy of the advertisement was be placed on the notice boards at municipal offices and libraries. All documents in the appropriate format (electronic) were provided to National Treasury and Provincial Treasury in accordance with section 23 of the MFMA, to provide an opportunity for comment.

The Executive Mayor, MMC for Finance, other full time Councillors, Municipal Manager and Area Managers, all Directors and officials from the Budget Office and Strategic Planning Office, engaged the community at the Draft IDP Review And Draft Budget 2021/2022 Public Consultation process during April 2021, to present the draft budget for engagement with the public. These engagements were arranged in a hybrid format, both through virtual access through electronic platform links and at venues in the different administrative areas.

The public had the opportunity to comment, in writing, on Overstrand Municipality's Draft Integrated Development Plan (IDP) Review and Amendment for 2021/22 and the Draft Budget for 2021/22 until 30 April 2021.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and capital projects were considered by the Budget Steering Committee at a meeting to be held by 06 May 2021, for the finalisation of the 2021/2022 Budget.

Comments from the community and the municipality's responses thereto are included as an Annexure to the final report.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery. Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality. It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities. The aim of the five year IDP cycle is to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2015 Vision;
- National Spatial Development Perspective (NSDP);
- The National Priority Outcomes; and
- National Development Plan

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2021/22 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 27 IDP Strategic Objectives

2021/22 MTREF
The provision of democratic, accountable and ethical governance
The provision and maintenance of municipal services
The encouragement of structured community participation in the matters of the municipality
The creation and maintenance of a safe and healthy environment
The promotion of tourism, economic and social development

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

Provision of quality basic services and infrastructure which includes, amongst others:

- Provide electricity;
- Provide water;
- Provide sanitation;
- Provide waste removal;
- Provide housing;
- Provide roads and storm water;
- Provide municipality planning services; and
- Maintaining the infrastructure of the Municipality.

Economic growth and development that leads to sustainable job creation by:

- Ensuring there is a clear structural plan for the Municipality;
- Ensuring planning processes function in accordance with set timeframes;
- Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.

Fight poverty and build clean, healthy, safe and sustainable communities:

- Effective implementation of the Indigent Policy;
- Extending waste removal services and ensuring effective municipality cleansing;
- Ensuring all waste water treatment works are operating optimally;
- Working with strategic partners such as SAPS to address crime;
- Ensuring safe working environments by effective enforcement of building and health regulations;
- Promote viable, sustainable communities through proper zoning; and
- Promote environmental sustainability by protecting wetlands and key open spaces.

Integrated Social Services for empowered and sustainable communities

- Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme

Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:

- Optimising effective community participation in the ward committee system; and

- Implementing Batho Pele in the revenue management strategy.

Promote sound governance through:

- Publishing the outcomes of all tender processes on the municipal website

Ensure financial sustainability through:

- Reviewing the use of contracted services
- Continuing to implement the infrastructure maintenance strategy and the repairs and maintenance plan

Optimal institutional transformation to ensure capacity to achieve set objectives

- Review of the organisational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the Municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years for infrastructure planning. This process is aimed at influencing the development path to restructure current patterns of settlement, activity and access to resources in the Municipality so as to promote greater equity and enhanced opportunity. It provides direction to the Municipality's IDP, associated sectorial plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines – so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP of the 2018/2022 cycle, including:

- Strengthening the analysis and strategic planning processes of the Municipality;
- Initiating zonal planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2021/22 MTREF has therefore been directly informed by the 4th review of the 2018/2022 IDP process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 28 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	334 461	328 011	347 612	336 136	337 425	337 425	357 072	370 592	382 268
The provision and maintenance of municipal services	Basic Service Delivery	2	674 417	752 662	804 239	792 445	801 091	801 091	939 483	994 663	1 076 385
The encouragement of structured community participation in the matters of the municipality	Good Governance	3									
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	52 972	70 070	59 673	58 278	73 257	73 257	56 809	56 256	62 858
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5	79 437	64 318	119 873	100 633	88 536	88 536	124 072	92 689	32 674
Total Revenue (excluding capital transfers and contributions)			**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	185 276	222 134	215 438	268 814	271 503	271 503	283 779	296 304	315 796
The provision and maintenance of municipal services	Basic Service Delivery	2	490 339	576 651	641 935	640 514	644 261	644 261	761 149	800 303	845 364
The encouragement of structured community participation in the matters of the municipality	Good Governance	3	1 486	1 250	725	1 195	1 195	1 195	1 125		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	125 449	141 579	171 527	251 675	207 102	207 102	194 170	199 653	208 185
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5	194 606	166 921	159 574	179 813	221 497	221 497	254 784	238 800	231 267
Total Expenditure			**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**

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

Strategic Objective	Goal	Goal Code	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1	6 346	8 659	4 049	3 075	3 536	3 536	3 775	6 125	3 575
The provision and maintenance of municipal services	Basic Service Delivery	2	42 786	84 872	87 384	173 381	160 813	160 813	179 777	81 003	78 018
The encouragement of structured community participation in the matters of the municipality	Good Governance	3	41 536	5 250	3 531	6 412	5 305	5 305	5 875		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4	2 517	28 646	27 005	39 137	39 840	39 840	20 048	1 610	6 110
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5	12 070	47 683	89 088	81 733	70 593	70 593	65 300	53 548	8 132
Total Capital Expenditure			**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality does targets, monitor, assess and review organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly at each quarter, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

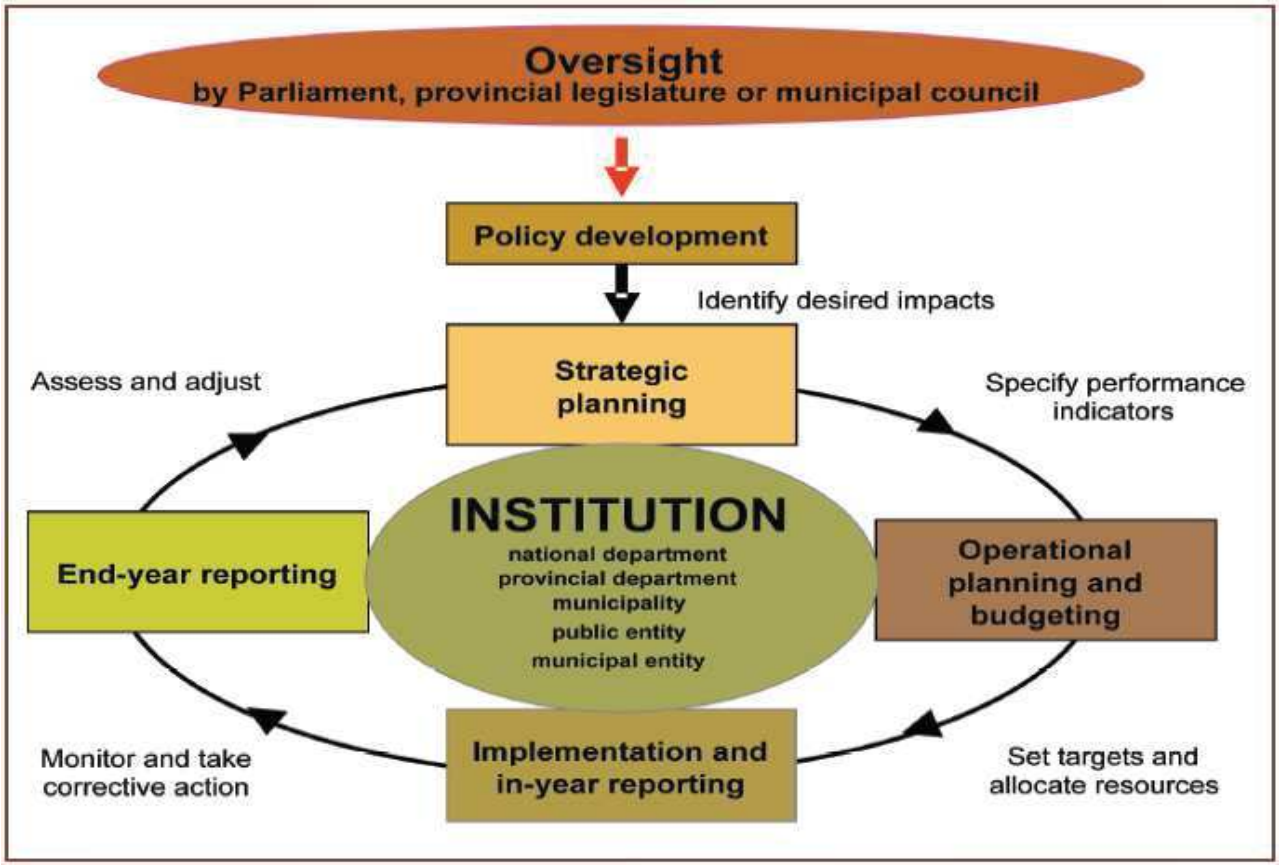


Figure 5 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

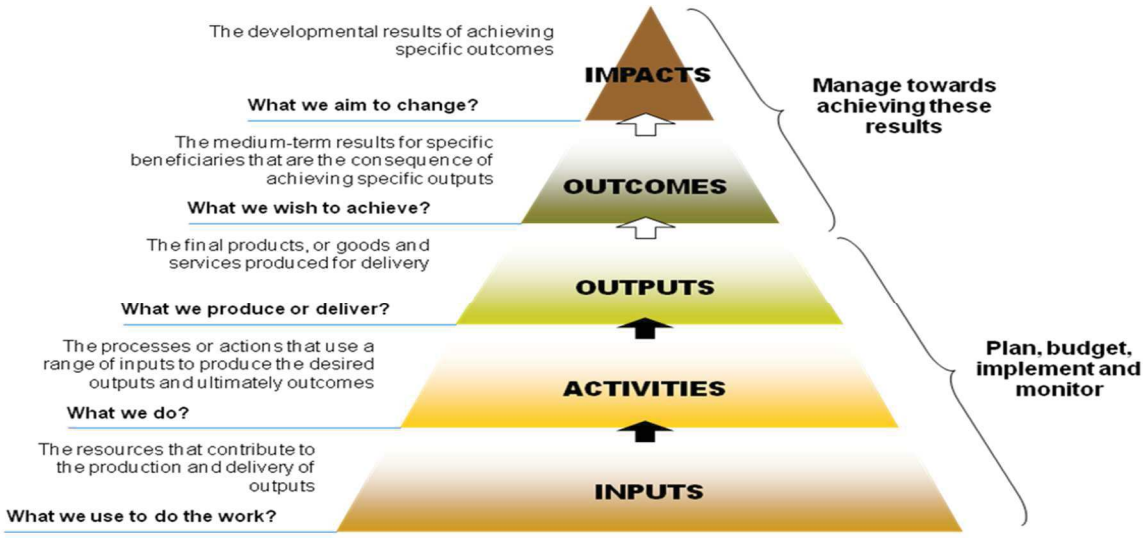


Figure 6 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 31 MBRR Table SA7 - Measurable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Council and Municipal Manager										
Municipal Manager										
Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Number of progress reports submitted	400,0%	300,0%	400,0%	100,0%	0,0%	400,0%	400,0%	400,0%	400,0%
Percentage of a municipality's capital budget actually spent on capital projects identified for 2021/22 in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects) x 100 (MPPMR Reg 10 (c))	% of the capital budget spent	90,1%	99.39%	76,5%	95,0%	0,0%	95,0%	95,0%	95,0%	95,0%
Sign section 56 performance agreements with all directors by the end of July 2021	Number of agreements signed	6	6	6	6	0	6	6	6	6
Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	5	6	5	1	0	4	4	4	4
Bi- annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2021 to be completed by Sept 2021 and the current period October to December 2021 to be completed by February 2022.	Number of appraisals	12	12	12	6	0	12	12	12	12
Draft the annual report and submit to the Auditor-General by end of August 2021	Draft Annual report submitted	1	1	1	1	0	1	1	1	1
Submit the final Annual report and oversight report to Council before end March 2022	Final Annual report and oversight report submitted	1	1	1	1	0	1	1	1	1
Prepare the final IDP for submission to Council by the end of May 2022	Final IDP submitted	1	1	1	0	0	1	1	1	1
Submit the Final MTREF Budget by the end of May 2022	Final Budget submitted	1	1	1	0	0	1	1	1	1

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Finance										
Director: Finance										
Director Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	6.56	6.55	7,63%	3	0	3	3	3	3
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	19.96%	22.91%	25,06	15	0	15	15	15	15
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	10.52%	10.02%	12,33%	14,0%	0,0%	14%	16%	16%	16%
Submit a reviewed long term financial plan to the CFO by the end of October 2021	Reviewed long term financial plan submitted	1	1	1	1	0	1	1	1	1
Financial statements submitted to the Auditor General by end August 2021	Financial statements submitted	1	0	1	1	0	1	1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements	Number of indgent households	7385	7630	7595	7750	0	7 750	8 000	8 240	8 487
Achieve a debt recovery rate not less than 95% (Receipts/total billed for 12 months period x 100)	% Recovered	99.35%	98.6%	97,10%	80%	0%	80%	95%	95%	95%
Community Services										
Director: Community Services										
Director: Community Services										
98% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	93,0%	100,0%	98,49%	98,0%	0,0%	98%	98,0%	98,0%	98,0%
m² of roads patched and resealed according to approved Pavement Management System within available budget	m² of roads patched and resealed	112932	112982	104952	106 000	0	106 000	110 000	110 000	110 000
Limit unaccounted water to less than 20% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)}	% of water unaccounted for	18.82%	24.25%	23%	19%	0%	19%	18,0%	18,0%	18,0%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum (UOM revised in 2018/19 - Number of ward committees per annum)	8	114	77	78	0	78	110	112	112
Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded state owned land and private land)	253	285	317	300	0	300	320	320	320
Provision of cleaned piped water to all formal households within 200 m from households	No of formal households that meet agreed service standards for piped water	29174	29800	29946	30396	0	29 946	30 694	30 694	30 694
Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	Number of formal households for which refuse is removed at least once a week	32695	33105	33366	34098	0	33 366	34 098	34 098	34 098
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week	Number of weekly removal of refuse in informal households (once per week = 52 weeks per annum)	52	52	53	52	0	52	52	52	52

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Finance										
Director: Finance										
Director Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	6.56	6.55	7,63%	3	0	3	3	3	3
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	19.96%	22.91%	25,06	15	0	15	15	15	15
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	10.52%	10.02%	12,33%	14,0%	0,0%	14%	16%	16%	16%
Submit a reviewed long term financial plan to the CFO by the end of October 2021	Reviewed long term financial plan submitted	1	1	1	1	0	1	1	1	1
Financial statements submitted to the Auditor General by end August 2021	Financial statements submitted	1	0	1	1	0	1	1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements	Number of indgent households	7385	7630	7595	7750	0	7 750	8 000	8 240	8 487
Achieve a debt recovery rate not less than 95% (Receipts/total billed for 12 months period x 100)	% Recovered	99.35%	98.6%	97,10%	80%	0%	80%	95%	95%	95%
The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilette to 5 households (MPPMR Reg 10 (a))	The number of toilets provided in relation to the number of informal households (excluding invaded state owned land and private land)	794	881	885	930	0	930	980	980	980
Provision of sanitation services to formal residential households (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	29165	29631	30060	30520	0	30 060	30 520	30 520	30 520
Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	no kpi set	88	104	80	0	80	70	70	70
The provision of sanitation services to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	no kpi set	120	137	105	0	105	95	95	95
Infrastructure & Planning										
Director: Infrastructure and Planning										
Water Treatment										
Quality of effluent comply 75% with license and/or general limit in terms of the Water Act (Act 36 of 1998)	% compliance	93.5%	95.77%	86,34%	90%	90%	90%	75%	75%	75%
Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	98,0%	98.90%	98,45%	95%	95%	95%	95%	95%	95%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	1	1	1	1	1	1	1	1	1
Electricity										
Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	% of electricity unaccounted for	5.12%	6.45%	6,02%	7,50%	7,50%	7,50%	7,5%	7,5%	7,5%
Provision of Electricity: Number of metered electrical connections in formal area (Eskom Areas excluded) (Definition: refers to residential households (RE) and pensioners (PR) as per the Finance department's billed households)	Number of formal household that meet agreed service standards	21048	21332	21546	21 332	21 332	21 332	21500	21500	21500
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2022 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	79.70%	100,0%	77,0%	100%	100%	100%	100,0%	100,0%	100,0%
Protection Services										
Director Protection Services										
Protection Services										
Arrange public awareness sessions on Protection Services	Number of sessions held	84	90	103	100	100	100	100	100	100
Collect R10 000 000 Public Safety Income by 30 June 2022 (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	R20 167 767	R15 493 008	R17 347 607,0	16 500 000	16 500 000	16 500 000	10 000 000	10 000 000	10 000 000
Review Community Safety Plan in three year cycle by end of June 2022 in conjuction with the Department of Community Safety	Plan reviewed	no kpi set	no kpi set	0	1	1	1	1	0	0
Disaster and Fire Manangement										
Annually review and submit Disaster Management Plan to Council by the end of October	Reviewed plan submitted	1	1	1	1	1	1	1	1	1
Local Economic Development, Social										
Director: LED										
LED, Social Development and Tourism										
Provide three progress reports on LED, Social Development and Tourism initiatives to Council by end June 2022 (Refers to three progress reports for the 2021/22 financial year)	Number of progress reports on LED, Social Development & Tourism initiatives	3	3	4	4	4	4	3	3	3
Provide a schedule of funded events to the Executive Mayor for sign off by end of July 2021	Number of schedules submitted	1	1	1	1	1	1	0	0	0
Support 130 SMME's in terms of the SMME Development Programme by 30 June 2022	Number of SMME's supported	80	120	160	120	120	120	130	130	130
Support 60 Emerging Contractors in terms of the Emerging Contractor Development Programme by 30 June 2022	Number of emerging contractors supported	43	52	61	50	50	50	60	60	60
Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Number of projects / initiatives collaborated on	3	14	28	12	12	12	28	28	28
The number of job opportunities created through the EPWP programme and as per set targets (grant agreement - FTE's, translates to 1028 work opportunities)	Number of temporary jobs created	994	1048	1060	1018	1018	1018	1028	1028	1028
Managers LED, Social Development and Tourism report on the hosting of Thusong/Outreach for the financial year to the Director Economic and Social Development and Tourism by 30 June 2022	Report on the Thusong/Outreach programme	no kpi set	no kpi set	no kpi set	no kpi set	no kpi set	no kpi set	1	1	1

The following table sets out the municipalities main performance objectives and benchmarks for the 2021/22 MTREF.

Table 32 MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	7,6%	7,1%	7,3%	7,3%	7,3%	7,3%	7,1%	6,6%	6,8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7,9%	7,5%	7,4%	8,7%	8,9%	8,9%	8,3%	7,7%	7,9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	82,0%	65,8%	60,1%	24,9%	27,6%	27,6%	30,6%	76,9%	83,3%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	12540,1%	13106,3%	13370,1%	12862,8%	12867,0%	12867,0%	13347,6%	13161,7%	13262,0%
Liquidity										
Current Ratio	Current assets/current liabilities	2,8	3,1	2,7	2,4	2,6	2,6	1,7	1,6	1,5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2,8	3,1	2,7	2,4	2,6	2,6	1,7	1,6	1,5
Liquidity Ratio	Monetary Assets/Current Liabilities	2,1	2,4	2,2	1,9	2,1	2,1	1,3	1,2	1,2
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99,8%	99,2%	98,6%	98,8%	98,8%	98,8%	100,3%	100,1%	100,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10,9%	11,7%	11,4%	9,5%	9,5%	9,5%	8,6%	8,6%	8,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	99,5%	99,5%	99,6%	99,0%	99,0%	99,0%	99,8%	99,8%	99,8%
Creditors to Cash and Investments		-20,6%	-18,4%	-20,6%	-21,5%	-19,1%	-19,1%	-40,1%	-44,8%	-51,6%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12 858 011	16 537 242	14 613 426	17 426 149	17 426 149	17 426 149	15 054 751	15 205 299	15 357 352
	Total Cost of Losses (Rand '000)	8 882	12 219	13 111	22 522	22 522	22 522	13 507	13 642	13 779
	% Volume (units purchased and generated less units sold)/units purchased and generated	5,1%	6,5%	6,0%	6,7%	6,7%	6,7%	6,0%	6,0%	6,0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 112	1 701	1 836	1 518	1 518	1 518	1 892	1 910	1 930
	Total Cost of Losses (Rand '000)	2 132 297	2 308 814	2 428 709	2 248 958	2 248 958	2 248 958	2 502 056	2 527 077	2 552 347
	% Volume (units purchased and generated less units sold)/units purchased and generated	18,8%	24,3%	25,9%	20,7%	20,7%	20,7%	24,5%	24,5%	24,5%
Employee costs	Employee costs/(Total Revenue - capital revenue)	27,5%	31,8%	29,6%	34,7%	35,2%	35,2%	32,7%	32,8%	33,2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28,5%	32,7%	30,5%	35,6%	36,2%	36,2%	33,6%	33,7%	34,1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14,9%	18,6%	14,6%	16,8%	17,4%	17,4%	17,9%	18,0%	18,0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16,8%	15,2%	14,0%	15,4%	15,4%	15,4%	13,9%	13,3%	12,9%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12,1	11,3	14,2	14,5	14,5	14,5	16,3	15,5	16,0
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,5%	15,2%	15,5%	12,8%	12,9%	12,9%	11,4%	11,0%	10,7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7,4	7,3	8,4	5,5	5,9	5,9	4,6	4,5	4,7

2.3.1 Performance indicators and benchmarks

Overstrand has been compiling and including in the annual budget documentation the Financial Ratios and Norms in terms of MFMA Circular 71 dated 17 January 2014, for each of the budget year's being compiled, since 2014/2015.

National Treasury requested information based on the ratios and norms in respect of the 2017/2018, 2018/19 and 2019/20 audit outcomes. This, and information relating to the current financial year (2020/2021) and all three years of the 2021/22 MTREF has been compiled and is included in Annexure H of this report. The six year horizon has thus been compiled and analised.

It should be noted that instances where indicators are not favourable with the norms indicated by NT, are not necessarily a negative indication, as the Overstrand financial strategy may differ from the envisaged outcome of the ratios and norms. In most instances the trend for those indicators are the same over the six year horizon. In other instances Overstrand is well above some of the ratios and norms over the six year horizon.

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Overstrand's borrowing strategy is primarily informed by the affordability of debt repayments. The structure of the Municipality's debt portfolio is dominated by annuity loans. The following financial performance indicators have formed part of the compilation of the 2021/22 MTREF:

- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing remains steady. While borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator will have to be carefully monitored going forward.

- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over the MTREF is 66 per cent which indicates that the amount available from own sources to finance capital has shown an increase. This is as a result of utilising a portion of surpluses as they became available, as well as land sales.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs. As part of the compilation of the 2011/2012 MTREF the potential of smoothing out the debt profile over the longer term was investigated and borrowing was capped at 60% in the borrowing policy. The gearing on borrowing had to be reduced by 10 per cent over a period of ten years as started in 2012. To date this has now been achieved, with the indication that the 2021/22 budget year is estimated to end below 40%.

2.3.1.2 Safety of Capital

- *The gearing ratio* is a measure of the total long term borrowings over funds and reserves. This ratio is not conducive to the GRAP accounting framework due to the low amount of reserves.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a bottom limit of 1.5, therefore at no point in time should this ratio be less than 1.5. Over the 2021/22 MTREF the current ratio is 1,71 decreasing to 1,53 by

2023/2024. National Treasury has set a current ratio minimum of 1.5 in circular 71. Going forward it will be necessary to preserve this ratio, notwithstanding that it could tie up cash needed for capital investment.

- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Overstrand Municipality's liquidity ratio is at an average of more than 2 over the MTREF. The liquidity includes consumer deposits and provisions which are not likely to be realised in the short term. As part of the longer term financial planning objectives this ratio should be preserved as mentioned, notwithstanding that it could tie up cash needed for capital investment.

2.3.1.4 Revenue Management

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

2.3.1.5 Creditors Management

- The Municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. By applying daily cash flow management the municipality has managed to ensure compliance to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the Municipality, which is expected to benefit the Municipality in the form of more competitive pricing of tenders, as suppliers compete for the Municipality's business.

2.3.1.6 Other Indicators

- The electricity distribution losses have been managed downwards from 8.3 per cent in the 2010/2011 financial year to 6 per cent over the MTREF. This includes measureable technical losses, which further reduces the percentage of losses. The initiatives to ensure these targets are achieved include managing illegal connections, regular meter audits and managing theft of electricity by rolling out smart metering systems, including prepaid meters. It should be noted that technical losses range substantially below 10 per cent over the Overstrand area. When taking this into consideration it is evident that distribution losses are well managed.

- The water distribution losses have been significantly reduced from 27,4 per cent in 2009/10 to 25 per cent over the 2021/22 MTREF. This has been achieved with investing in the upgrading of water reticulation infrastructure, which is set to continue over the MTREF. Active attention is also given to reported leaks by the public and a further measure is to install flow limiters.

- Employee costs as a percentage of operating revenue remains stable. This is primarily owing to limited expansion of the personnel structure.

- In real terms, repairs and maintenance has increased as part of the municipality's strategy to ensure the management of its asset base

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For the 2021/22 financial year 8 000 registered indigents have been provided for in the budget. In terms of the municipality's indigent policy, registered households are entitled to 6kℓ free water, 50 kWh of electricity on qualifying in terms of the particular Indigent Policy requirements, weekly refuse removal and, where applicable, sewer services which includes sewage output based on 70% of the water consumption and the latest infrastructure levy for water and waste water. Further subsidies are capped at the full revenue cost of the basic services provided above. Households with a property valuation of R220 000 qualify upon registration as indigents, for particular subsidised levels.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement) on page 45.

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes) are not taken into account in the table noted above due to the measuring criteria.

2.3.3 Providing clean water and managing waste water

The Department of Water Affairs conducts performance rating of water and sewage treatment works, presenting a Blue Drop or Green Drop award (2014/15 most recent) respectively to potable water treatment works and waste water treatment works that meet certain criteria of excellence.

The municipality has achieved Blue Drop and Green Drop awards during the latest review, indicating that the municipality's drinking water is of good quality.

The following is briefly the challenges facing the municipality:

- Some infrastructure is old and insufficient to treat the increased volumes of waste water to the necessary compliance standard - the municipality has actively prioritise this as far as possible
- Shortage of skilled personnel makes proper operations and maintenance difficult – the maintenance contract awarded in this regard thus in attending to this.

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Customer Care, Credit Control and Debt Collection Policy

The 2021/22 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 98 per cent on current billings year to date. In addition the collection of debt in excess of 90 days has been prioritised, as well as debt older than two years, where interest could be waived, subject to a signed agreement for the remainder of the debt.

2.4.2 Asset Management Policy

The Asset Management Policy is considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the revenue base.

2.4.3 Budget Policy

The budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the Municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

2.4.4 Supply Chain Management Policy

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

2.4.5 Virement Policy

The Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the Municipality's system of delegations.

2.4.6 Investment, Liquidity & Cash Management Policy

The aim of the policy is to ensure that the Municipality's surplus cash and investments are prudently and adequately managed.

2.4.7 Tariff Policy

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

2.4.8 Long term Financial Planning & Implementation Policy

Funding for the compiling of a The Long term Financial Planning Policy was acquired from the Provincial Government. A long term financial plan has been compiled in 2014/15, after a service provider had been appointed. The policy is reviewed annually.

2.4.9 Contract Management Policy

This policy has been introduced to further enhance the supply chain management function.

2.4.10 Pay Day Policy

This policy has been introduced to give effect to the council resolution in this regard.

The following policies have also been subject to review:

- Property Rates Policy;
- Funding and Reserves Policy;
- Borrowing Policy;
- Indigent Policy;
- Travelling & Subsistence;
- Petty Cash
- Special rating Area Policy
- Unauthorised, Irregular and Fruitless & Wasteful Expenditure Policy
- Cost Containment Policy

2.5 Overview of budget assumptions

2.5.1 External factors

On provincial level, there are signs of economic recovery and we could expect economic growth to increase by 4.6 per cent in 2021, 3.1 per cent in 2022 and 2.8 per cent in 2023 in the Western Cape. Again also warning that there are significant downside risks, including, most importantly, the possible third wave, a shortage of electricity and a rise in inflation, all of which could compromise economic recovery as envisaged. The only real difference to economic recovery depends on vaccinating as many people as fast as possible.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2021/22MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and fuel; and
- The increase in the cost of remuneration. Employee related costs comprise 32,7 per cent of total operating expenditure in the 2021/22 MTREF and therefore increases above inflation places a disproportionate upward pressure on the expenditure budget

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The municipality chiefly engages in amortisation-style loans requiring both regular principal and interest payments. Surplus cash is invested and re-invested at short intervals.

2.5.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate linked to CPI over the medium term. It is also assumed that current economic conditions, and relative inflationary conditions, will continue for the forecasted term.

The revenue collection rate is currently expressed as a percentage (98%) of annual billings up to February 2021. Cash flow is expected to be less than this historic performance up to date, due to the impact of the COVID-19 virus and subsequent lockdown from end of March 2020. Adjusted alert level 3 was in place from 29 December 2020 until 28 February 2021.

2.5.5 Growth or decline in tax base of the municipality

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' mainly limits consumption to the level of free basic services.

2.5.6 Salary increases

The South African Local Government Bargaining Council (SALGBC) Salary and Wage Collective Agreement for municipalities for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account the current fiscal constraints faced by government.
The proposed increase in the salary budget is 4.5%, and notch increases, which average 1.9% have also been budgeted for in view of the fact that annual salary adjustments are still to be negotiated at SALGBC level between the employer organization (SALGA) and the respective unions.

2.5.7 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

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

2.5.8 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of 99 per cent could be achieved on operating expenditure and 95 per cent on the capital programme for the 2021/22 MTREF.

2.6 Overview of budget funding

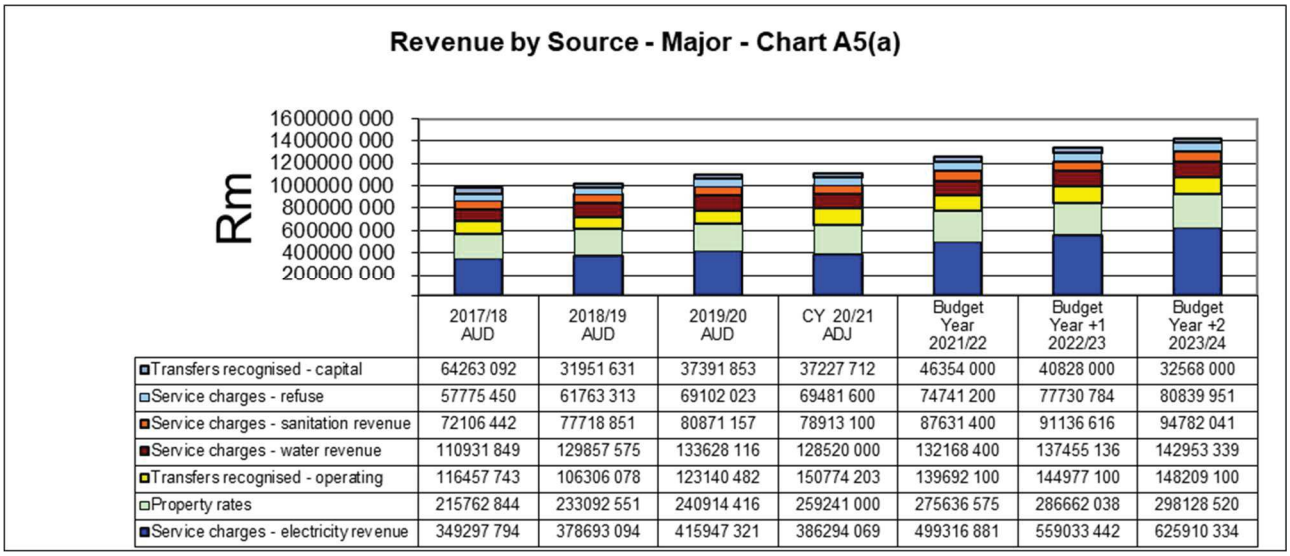
2.6.1 Medium-term outlook: operating revenue

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

Table 33 Breakdown of the operating revenue over the medium-term

Description R thousand	2021/22 Medium Term Revenue & Expenditure Framework		
	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source			
Property rates	275 637	286 662	298 129
Service charges	793 858	865 356	944 486
Rental of facilities and equipment	3 440	3 148	3 273
Interest earned	32 137	33 422	34 759
Transfers recognised - operational	139 692	144 977	148 209
Other revenue	172 075	138 495	91 439
Total Revenue (excluding capital transfers and contributions)	**1 416 839**	**1 472 060**	**1 520 294**

The following graph is a breakdown of the operational revenue per main category for the 2021/22 financial year.



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Transfers recognised - capital	64263 092	31951 631	37391 853	37227 712	46354 000	40828 000	32568 000
Service charges - refuse	57775 450	61763 313	69102 023	69481 600	74741 200	77730 784	80839 951
Service charges - sanitation revenue	72106 442	77718 851	80871 157	78913 100	87631 400	91136 616	94782 041
Service charges - water revenue	110931 849	129857 575	133628 116	128520 000	132168 400	137455 136	142953 339
Transfers recognised - operating	116457 743	106306 078	123140 482	150774 203	139692 100	144977 100	148209 100
Property rates	215762 844	233092 551	240914 416	259241 000	275636 575	286662 038	298128 520
Service charges - electricity revenue	349297 794	378693 094	415947 321	386294 069	499316 881	559033 442	625910 334

Figure 7 Breakdown of operating revenue over the 2021/22 MTREF

The following grants have been published in the DORA:

2021/2022 - 2023/2024 DORA & PROVINCIAL ALLOCATIONS			
NATIONAL	**2021/2022**	**2022/2023**	**2023/2024**
EQUITABLE SHARE	123 897 000	134 094 000	137 062 000
FMG	1 550 000	1 550 000	1 550 000
EPWP	2 530 000		
MIG	23 053 000	24 628 000	25 568 000
INEP	18 519 000	7 000 000	7 000 000
WATER INFRASTRUCTURE GRANT	5 182 000	9 200 000	
	174 731 000	**176 472 000**	**171 180 000**
PROVINCIAL			
Provincial Library Service Grant	6 580 000	6 692 000	6 806 000
Maintenance & construction of transport infrastructure	145 000	145 000	145 000
Human Settlements Development Grant	107 500 000	72 300 000	23 000 000
Community Development Workers	76 000	76 000	76 000
Financial Management Capacity Building Grant	250 000		
Municipal Service Delivery &capacity grant	244 000		
Thusong Services Centres Grant			150 000
Resource funding for estasblish & support of K9 Unit	2 420 000	2 420 000	2 420 000
Development of Sport &Recreation Facilities	600 000		
Municipal Electrical Master Plan Grant	1 000 000		
	118 815 000	**81 633 000**	**32 597 000**
TOTAL GRANTS	**293 546 000**	**258 105 000**	**203 777 000**

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

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of close to 98 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements; and
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004), as amended (MPRA).

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Table 34 Proposed tariff increases for 2021/2022

Description Rand/cent	Current Year 2020/21	Budget Year 2021/22 % incr.	Budget Year 2021/22
Monthly Account for Household - 'Affordable Range'			
Rates and services charges:			
Property rates	178,80	4,0%	186,00
Electricity: Basic levy	356,20	14,6%	408,17
Electricity: Consumption	725,57	14,6%	831,44
Water: Basic levy	142,64	4,0%	148,35
Water: Consumption	317,47	4,0%	330,17
Sanitation	377,72	4,0%	392,78
Refuse removal	193,84	4,0%	201,59
Other	56,97	–	56,97
sub-total	**2 349,21**	**8,8%**	**2 555,47**
VAT on Services	325,56		355,42
Total small household bill:	**2 674,77**	**8,8%**	**2 910,89**
% increase/-decrease	**–**		**8,8%**

Refer to Annexure C for Tariffs increases

The levying of property rates is considered a strategic revenue source.

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket.

Operational grants and subsidies have shown increases over the MTREF. It needs to be noted that in real terms the grants receipts from national government are growing over the MTREF. This can be seen in the increase in equitable share over the MTREF (excluding the 2020/21 Covid-19 Equitable Share allocation)

Investment revenue contributes to the revenue base. It needs to be noted that these allocations have been conservatively estimated. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

The tables below provide detail investment information and investment particulars by maturity.

Table 35 MBRR SA15 – Detail Investment Information

Investment type	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Deposits - Public Investment Commissioners									
Guaranteed Endowment Policies (sinking)	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Municipal Bonds									
Consolidated total:	**425 109**	**459 723**	**556 758**	**465 460**	**454 460**	**454 460**	**462 165**	**470 005**	**477 989**

Table 36 MBRR SA16 – Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
Parent municipality													
LIBERTY 15934476	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	20 356	(2 721)		1 500	**19 135**
LIBERTY 21196964	14 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	34 002	(5 474)		3 120	**31 647**
MOMENTUM 3853776	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/07/2026	3 528	(210)		360	**3 678**
Deposits - Bank	2 to 6 Months	Call accounts	No	Fixed				30/06/2021	510 243	1 250	(111 493)		**400 000**
TOTAL INVESTMENTS AND INTEREST									**568 128**		**(111 493)**	**4 980**	**454 460**

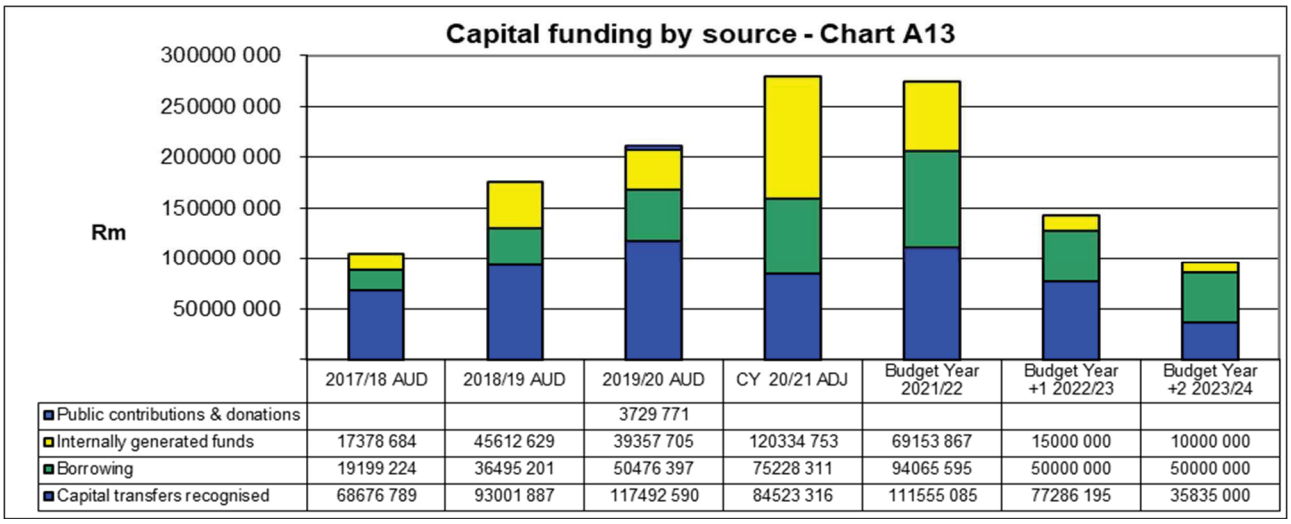
For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity. The surplus is intended to partly fund capital expenditure from own sources as well as ensure adequate cash backing of reserves and funds.

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2021/22 medium-term capital programme:

Table 37 Sources of capital revenue over the MTREF

Vote Description	2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funded by:			
National Government	45 754	40 828	32 568
Provincial Government	600	–	–
District Municipality	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	65 201	36 458	3 267
Transfers recognised - capital	**111 555**	**77 286**	**35 835**
Borrowing	94 066	50 000	50 000
Internally generated funds	69 154	15 000	10 000
Total Capital Funding	**274 775**	**142 286**	**95 835**



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Public contributions & donations			3729 771				
Internally generated funds	17378 684	45612 629	39357 705	120334 753	69153 867	15000 000	10000 000
Borrowing	19199 224	36495 201	50476 397	75228 311	94065 595	50000 000	50000 000
Capital transfers recognised	68676 789	93001 887	117492 590	84523 316	111555 085	77286 195	35835 000

Figure 8 Sources of capital revenue for the 2021/22 financial year

Capital grants and receipts equates to 47,3 per cent of the total funding source which represents R110,5 million for the 2021/22 financial year.

Table 38 MBRR Table SA18 - Capital transfers and grant receipts

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:									
Capital Transfers and Grants									
National Government:	**26 330**	**25 901**	**39 077**	**29 887**	**27 618**	**27 618**	**46 754**	**40 828**	**32 568**
Municipal Infrastructure Grant (MIG)	4 000	4 262	7 000	8 000	6 000	6 000	18 519	7 000	7 000
INEP	22 330	21 639	32 010	21 887	21 618	21 618	23 053	24 628	25 568
Provincial Government:	**42 992**	**25 463**	**1 500**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building							–	–	–
Capacity Building and Other	800	–		732	732	732	–	–	–
Disaster and Emergency Services							–	–	–
Health							–	–	–
Housing	36 661	25 463					–	–	–
Infrastructure							–	–	–
Libraries, Archives and Museums							–	–	–
Other	360	–					–	–	–
Public Transport	4 000	–					–	–	–
Road Infrastructure			1 500				–	–	–
Other grant providers:		–	–	–	–	–	–	–	–
Households							52 259	36 458	3 267
Total Capital Transfers and Grants	**69 322**	**51 364**	**40 577**	**30 619**	**28 350**	**28 350**	**99 613**	**77 286**	**35 835**

Borrowing still remains a significant funding source (one-third) for the own capital programme over the medium-term with an estimated R150 million new borrowing.

The following table is a detailed analysis of the Municipality's borrowing liability.

Table 39 MBRR Table SA17 - Detail of borrowings

Borrowing - Categorised by type	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Annuity and Bullet Loans	308 658	322 933	331 475	330 260	330 401	330 401	330 795	324 794	328 033
Long-Term Loans (non-annuity)	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000
Instalment Credit									
Financial Leases	–								
Total Borrowing	**408 658**	**422 933**	**431 475**	**430 260**	**430 401**	**430 401**	**430 795**	**424 794**	**428 033**
Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)	10 450	38 199	–	25 193	25 193	25 193	–	–	–
Municipality sub-total	**10 450**	**38 199**	**–**	**25 193**	**25 193**	**25 193**	**–**	**–**	**–**
Total Unspent Borrowing	**10 450**	**38 199**	**–**	**25 193**	**25 193**	**25 193**	**–**	**–**	**–**

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance, cash backed reserves and proceeds on land sales. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below. Internally generated funds consist of R69,1 million in 2021/22.
It should be noted that the level of borrowings decreases over the MTREF, from R94m in 2021/2022 to R50m in 2023/2024.

The following graph illustrates the growth in outstanding borrowing for the 2017/18 to 2023/24 period.

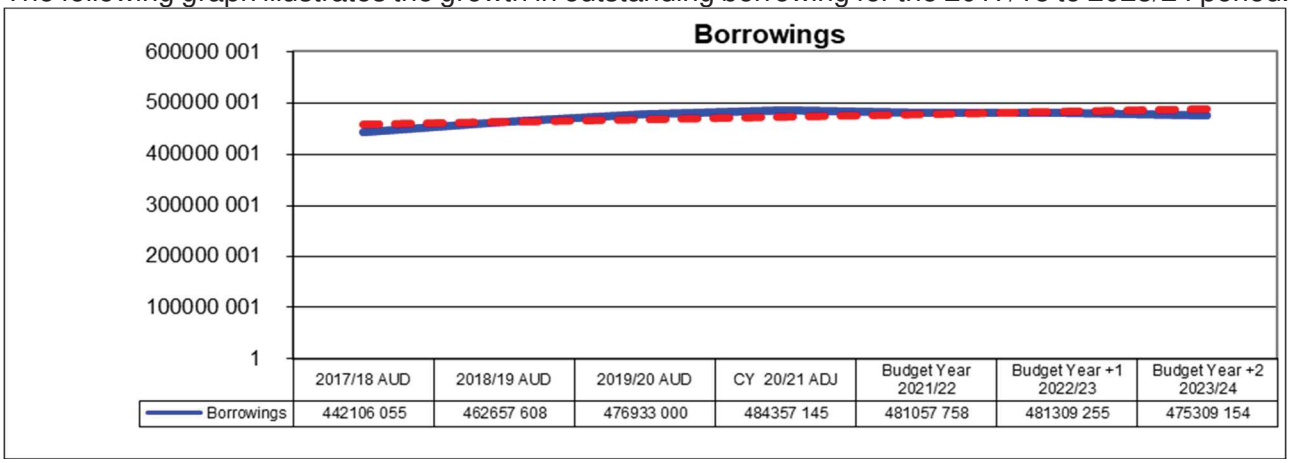


Figure 9 Growth in outstanding borrowing (long-term liabilities)

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understanding for councillors and management.

Table 40 MBRR Table A7 - Budgeted cash flow statement

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	213 851	230 566	238 449	259 513	255 713	255 713	279 664	290 510	301 791
Service charges	590 742	643 620	689 210	655 534	655 430	655 430	792 663	862 879	940 579
Other revenue	75 406	128 882	175 357	131 331	123 425	123 425	159 489	112 664	65 599
Transfers and Subsidies - Operational	131 819	110 341	120 949	131 840	150 774	150 774	139 692	144 977	148 209
Transfers and Subsidies - Capital	64 248	32 017	60 675	30 619	37 228	37 228	46 354	40 828	32 568
Interest	34 175	45 960	53 186	36 073	31 050	31 050	27 456	28 554	29 697
Dividends				–	–	–	–	–	–
Payments									
Suppliers and employees	(818 415)	(929 996)	(971 606)	(983 752)	(1 050 822)	(1 050 822)	(1 166 090)	(1 261 132)	(1 295 062)
Finance charges	(46 129)	(44 921)	(46 570)	(51 482)	(51 482)	(51 482)	(51 804)	(51 923)	(52 180)
Transfers and Grants	(1 800)	(486)	(560)	(11 610)	(8 680)	(8 680)	(12 324)	(12 557)	(13 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**243 897**	**215 983**	**319 091**	**198 066**	**142 635**	**142 635**	**215 101**	**154 801**	**158 142**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	81 451	(566)	3 289	7 000	–	–	–	–	–
Decrease (increase) in non-current receivables	8	8	7	7	10	10	–	–	–
Decrease (increase) in non-current investments	(4 980)	(4 980)	(4 980)	(7 575)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments									
Capital assets	(105 255)	(172 777)	(211 056)	(303 738)	(280 086)	(280 086)	(274 775)	(142 286)	(95 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(28 775)**	**(178 314)**	**(212 740)**	**(304 307)**	**(285 056)**	**(285 056)**	**(279 755)**	**(147 266)**	**(100 815)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans				–	–	–	–	–	–
Borrowing long term/refinancing	30 000	54 000	54 000	54 000	54 000	54 000	50 000	50 000	50 000
Increase (decrease) in consumer deposits				(1 000)	(1 000)	(1 000)	2 000	2 000	2 000
Payments									
Repayment of borrowing	(29 969)	(33 448)	(39 725)	(46 374)	(46 263)	(46 263)	(54 646)	(49 748)	(56 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**31**	**20 552**	**14 275**	**6 626**	**6 737**	**6 737**	**(2 646)**	**2 252**	**(4 000)**
NET INCREASE/ (DECREASE) IN CASH HELD	**215 153**	**58 220**	**120 626**	**(99 615)**	**(135 684)**	**(135 684)**	**(67 299)**	**9 786**	**53 326**
Cash/cash equivalents at the year begin:	**259 815**	**474 967**	**533 188**	**585 426**	**653 813**	**653 813**	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the year end:	**474 967**	**533 188**	**653 813**	**485 812**	**518 129**	**518 129**	**450 829**	**460 616**	**513 942**

The above table shows that cash and cash equivalents of the Municipality reflects steady growth from the 2017/2018 to 2023/2024 financial years. For the 2021/22 MTREF the budget has been prepared to ensure acceptable levels of cash and cash equivalents over the medium-term with cash levels anticipated to remain stable.

2.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

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

- The predicted cash and investments available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded' It is also important to analyse trends to understand the consequences. Cash surpluses have been realised over the past three years, which is inevitably utilised to finance capital. The working capital has to be optimally managed.

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

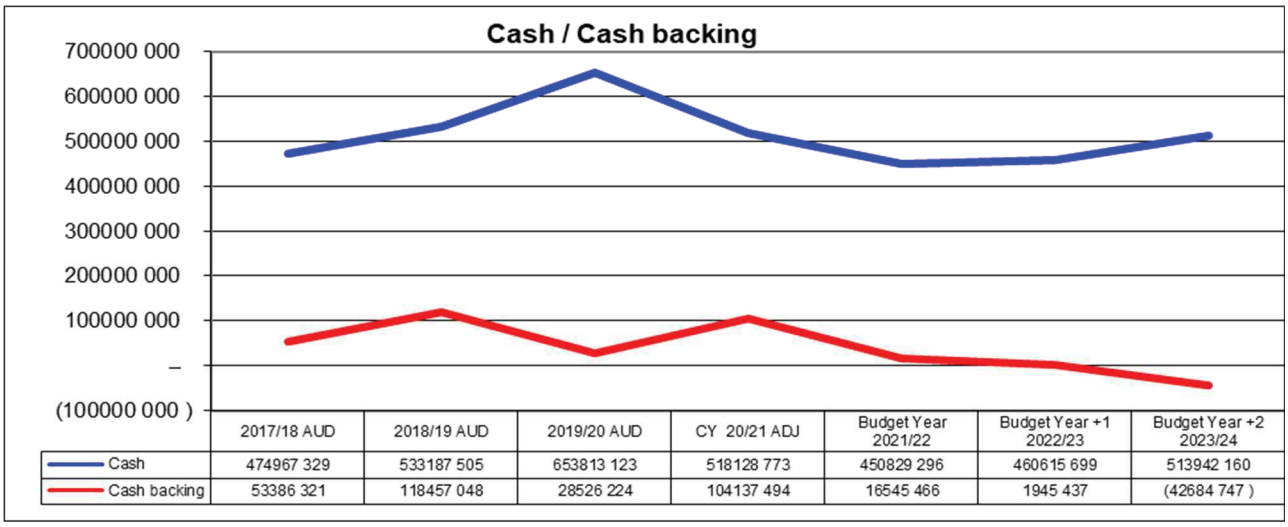
Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available									
Cash/cash equivalents at the year end	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Other current investments > 90 days	(0)	0	–	(0)	–	–	–	–	–
Non current assets - Investments	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Cash and investments available:	**519 562**	**583 711**	**700 328**	**551 272**	**572 589**	**572 589**	**512 994**	**530 621**	**591 931**
Application of cash and investments									
Unspent conditional transfers	–	–	–	–	–	–	–	–	–
Unspent borrowing	10 450	38 199	–	25 193	25 193	25 193	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–
Other working capital requirements	(234 701)	(242 434)	(310 844)	(219 251)	(214 941)	(214 941)	(302 146)	(331 089)	(396 241)
Other provisions				4 109	4 109	4 109	10 200	10 200	10 200
Long term investments committed	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Total Application of cash and investments:	**(176 397)**	**(150 485)**	**(261 102)**	**(121 144)**	**(127 835)**	**(127 835)**	**(226 555)**	**(247 657)**	**(304 825)**
Surplus(shortfall)	**695 959**	**734 196**	**961 430**	**672 416**	**700 423**	**700 423**	**739 548**	**778 278**	**896 756**

From the above table it can be seen that the cash and investments total R572,6 million in the 2020/2021 financial year and decrease to R512,9 million in 2021/22, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. Stringent measures have been implemented by NT regarding unspent grants.
- Unspent borrowing amounting to R44m from the previous financial year is anticipated. Borrowings are only drawn down once substantial expenditure has incurred against the particular projects.
- Provisions for statutory requirements could include VAT owing to SARS at year end.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation, at least two months operational expenditure is covered at all times. It needs to be noted that although this can be considered prudent, the desired cash levels should be 90 days to ensure continued liquidity of the municipality. Any underperformance in relation to collections could place upward pressure on the ability of the Municipality to meet its creditor obligations.
- Long term investments consist primarily of the sinking funds for the repayment of future borrowings. The sinking fund value is held within long term investments and must be 'held to maturity' and is not available for spending.

When considering the funding requirements of section 18 and 19 of the MFMA, it needs to be noted that for all practical purposes the 2021/22 MTREF is funded, from a pure cash flow perspective (cash out flow versus cash inflow), and is therefore credible. The challenge for the Municipality will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven year perspective.



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash	474967 329	533187 505	653813 123	518128 773	450829 296	460615 699	513942 160
Cash backing	53386 321	118457 048	28526 224	104137 494	16545 466	1945 437	(42684 747)

Figure 10 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 42 MBRR SA10 – Funding compliance measurement

Description	MFMA section	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Cash + investments at the yr end less applications - R'000	18(1)b	695 959	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
Cash year end/monthly employee/supplier payments	18(1)b	7,4	7,3	8,4	5,5	5,9	5,9	4,6	4,5	4,7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	3,3%	0,7%	(7,6%)	(6,4%)	(6,0%)	9,9%	1,7%	1,9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	97,5%	99,5%	98,6%	96,4%	97,1%	97,1%	99,2%	98,1%	98,1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	2,2%	2,0%	2,5%	2,8%	2,8%	2,8%	2,0%	1,9%	1,7%
Capital payments % of capital expenditure	18(1)c;19	100,0%	98,7%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	82,0%	65,8%	57,7%	24,9%	27,6%	27,6%	30,6%	76,9%	83,3%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100,0%	100,0%	100,0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	14,8%	8,7%	(19,1%)	0,5%	0,0%	2,5%	3,8%	5,1%
Long term receivables % change - incr(decr)	18(1)a	N.A.	(80,6%)	(100,0%)	0,0%	(100,0%)	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	4,8%	6,3%	5,4%	5,6%	6,0%	6,0%	6,7%	7,0%	7,4%
Asset renewal % of capital budget	20(1)(vi)	28,2%	0,0%	1,7%	8,4%	8,9%	8,9%	12,4%	13,5%	18,5%
Total Operating Revenue		1 077 023	1 156 425	1 290 276	1 255 185	1 253 392	1 253 392	1 416 839	1 472 060	1 520 294
Total Operating Expenditure		997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Operating Performance Surplus/(Deficit)		79 868	47 890	101 076	(86 825)	(92 166)	(92 166)	(78 168)	(63 000)	(80 318)
Revenue										
% Increase in Total Operating Revenue			7,4%	11,6%	(2,7%)	(0,1%)	0,0%	13,0%	3,9%	3,3%
% Increase in Property Rates Revenue			8,0%	3,4%	9,0%	(1,3%)	0,0%	6,3%	4,0%	4,0%
% Increase in Electricity Revenue			8,4%	9,8%	(7,1%)	0,0%	0,0%	29,3%	12,0%	12,0%
% Increase in Property Rates & Services Charges			9,3%	6,7%	(1,6%)	(0,4%)	0,0%	15,9%	7,7%	7,9%
Expenditure										
% Increase in Total Operating Expenditure			11,2%	7,3%	12,8%	0,3%	0,0%	11,1%	2,7%	4,3%
% Increase in Employee Costs			24,0%	3,9%	13,8%	1,4%	0,0%	5,1%	4,1%	4,4%
% Increase in Electricity Bulk Purchases			7,4%	14,8%	(3,0%)	0,0%	0,0%	30,9%	8,9%	8,9%
R&M % of PPE		4,8%	6,3%	5,4%	5,6%	6,0%	6,0%	6,7%	7,0%	7,4%
Asset Renewal and R&M as a % of PPE		5,0%	6,0%	6,0%	8,0%	8,0%	8,0%	8,0%	8,0%	8,0%
Debt Impairment % of Total Billable Revenue		2,2%	2,0%	2,5%	2,8%	2,8%	2,8%	2,0%	1,9%	1,7%
Capital Revenue										
Internally Funded & Other (R'000)		17 379	45 613	43 087	124 274	120 335	120 335	69 154	15 000	10 000
Borrowing (R'000)		19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Grant Funding and Other (R'000)		68 677	93 002	117 493	86 516	84 523	84 523	111 555	77 286	35 835
Internally Generated funds % of Non Grant Funding		47,5%	55,6%	46,1%	57,2%	61,5%	61,5%	42,4%	23,1%	16,7%
Borrowing % of Non Grant Funding		52,5%	44,4%	53,9%	42,8%	38,5%	38,5%	57,6%	76,9%	83,3%
Grant Funding % of Total Funding		65,2%	53,1%	55,7%	28,5%	30,2%	30,2%	40,6%	54,3%	37,4%
Capital Expenditure										
Total Capital Programme (R'000)		105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Asset Renewal		29 644	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Asset Renewal % of Total Capital Expenditure		28,2%	0,0%	1,7%	8,4%	8,9%	8,9%	12,4%	13,5%	18,5%
Cash										
Cash Receipts % of Rate Payer & Other		97,5%	99,5%	98,6%	96,4%	97,1%	97,1%	99,2%	98,1%	98,1%
Borrowing										
Capital Charges to Operating		7,6%	7,1%	7,3%	7,3%	7,3%	7,3%	7,1%	6,6%	6,8%
Borrowing Receipts % of Capital Expenditure		82,0%	65,8%	57,7%	24,9%	27,6%	27,6%	30,6%	76,9%	83,3%
Reserves										
Surplus/(Deficit)		695 959	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
Free Services										
Free Basic Services as a % of Equitable Share		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)		5,4%	5,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
High Level Outcome of Funding Compliance										
Total Operating Revenue		1 077 023	1 156 425	1 290 276	1 255 185	1 253 392	1 253 392	1 416 839	1 472 060	1 520 294
Total Operating Expenditure		997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Surplus/(Deficit) Budgeted Operating Statement		79 868	47 890	101 076	(86 825)	(92 166)	(92 166)	(78 168)	(63 000)	(80 318)
Surplus/(Deficit) Considering Reserves and Cash Backing		695 959	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
MTREF Funded (1) / Unfunded (0)		1	1	1	1	1	1	1	1	1
MTREF Funded ü / Unfunded û		✓	✓	✓	✓	✓	✓	✓	✓	✓

2.6.4.1 Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2021/22 MTREF indicates R450,8million, R460,6 million and R513,9 million for each respective financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 41, on page 72. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as services boycotts. The ratio is above 4 over the 2021/22 MTREF.

2.6.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. The issue relating to depreciation has been discussed at length elsewhere in this report. This indicator cannot be measured as depreciation offset do not form part of the GRAP reporting framework. It needs to be noted that a deficit does not necessarily mean that the budget is not funded from a cash flow perspective and the first two measures in the table are therefore critical.

2.6.4.5 Property Rates/service revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is projected at 3.9 per cent). Refer to Annexure B for Rates, Tariffs and Service Charges.

2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. Given that the collection rate was based on a lower performance target, the cash flow statement has been accurately determined. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

2.6.4.7 Debt impairment expense as a percentage of billable revenue

Overstrand Municipality has provided for adequate Debt impairment.

2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to ensure strict compliance with the legislative requirement that creditors be paid within 30 days.

2.6.4.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 55, 77 and 83 per cent of own funded capital.

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

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers.

2.6.4.11 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.6.4.12 Repairs and maintenance expenditure level

This measure must be considered within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 56 MBRR SA34C on page 91.

2.6.4.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The new mSCOA Framework has further categorised asset classes. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table 55 MBRR SA34a on page 89.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 43 MBRR SA19 - Expenditure on transfers and grant programmes

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**3 850**	**3 476**	**4 297**	**4 050**	**4 050**	**4 050**	**4 080**	**1 550**	**1 550**
Local Government Equitable Share	–	–	–	–	–	–	–	–	–
Finance Management	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550
EPWP Incentive	2 300	1 926	2 635	2 500	2 500	2 500	2 530	–	–
Municipal Disaster Grant [Schedule 5B]	–	–	112	–	–	–	–	–	–
Provincial Government:	**28 348**	**19 580**	**12 147**	**10 472**	**8 055**	**8 055**	**10 715**	**9 333**	**9 597**
Capacity Building	–	148	18	–			76	76	76
Capacity Building and Other	258	448	4 716	2 676	2 575	2 575	–	–	–
Disaster and Emergency Services				–	–	–	–	–	–
Health				–	–	–	–	–	–
Housing	21 645	12 688		–	–	–	–	–	–
Infrastructure	139	137	126	145	145	145			
Libraries, Archives and Museums	6 306	6 160	7 287	7 651	5 335	5 335	6 580	6 692	6 806
Other	–	–	–	–	–	–	3 914	2 420	2 570
Public Transport	–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance	–	–	–	–	–	–	145	145	145
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other grant providers:	**–**	**–**	**–**	**44 267**	**33 534**	**33 534**	**55 241**	**35 842**	**19 733**
Households				44 267	33 534	33 534	55 241	35 842	19 733
Total operating expenditure of Transfers and Grants:	**32 198**	**23 056**	**16 443**	**58 789**	**47 955**	**47 955**	**70 036**	**46 725**	**30 880**
Capital expenditure of Transfers and Grants									
National Government:	**21 786**	**30 445**	**31 595**	**29 887**	**27 618**	**27 618**	**46 754**	**40 828**	**32 568**
Municipal Infrastructure Grant (MIG)	17 786	26 183	24 528	21 887	21 618	21 618	23 053	24 628	25 568
INEP	4 000	4 262	7 000	8 000	6 000	6 000	18 519	7 000	7 000
Water Services Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	5 182	9 200	
Provincial Government:	**42 462**	**35 615**	**5 797**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building	2 000	–					–	–	–
Capacity Building and Other	5 141	390	1 843	732	732	732	–	–	–
Disaster and Emergency Services	–	–					–	–	–
Health	–	–					–	–	–
Housing	34 180	34 108					–	–	–
Infrastructure	–	–					–	–	–
Libraries, Archives and Museums	1 141	1 117					–	–	–
Other			3 204				–	–	–
Public Transport							–	–	–
Road Infrastructure	–	–	750	–	–	–	–	–	–
Sports and Recreation	**–**	**–**	–	**–**	**–**	**–**	**600**	**–**	**–**
Other grant providers:	**–**	**–**	**–**	**45 956**	**47 296**	**47 296**	**52 259**	**36 458**	**3 267**
Households				45 956	39 296	39 296	52 259	36 458	3 267
Public Corporations				–	8 000	8 000	–	–	–
Total capital expenditure of Transfers and Grants	**64 248**	**66 060**	**37 392**	**76 575**	**75 646**	**75 646**	**99 613**	**77 286**	**35 835**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**96 446**	**89 116**	**53 835**	**135 364**	**123 601**	**123 601**	**169 649**	**124 011**	**66 715**

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year				–	–	–	–	–	–
Current year receipts	88 073	99 544	110 994	–	–	–	(4 080)	(1 550)	(1 550)
Conditions met - transferred to revenue	**88 073**	**99 544**	**110 994**	**–**	**–**	**–**	**(4 080)**	**(1 550)**	**(1 550)**
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	(10 418)	(3 596)		–	–	–	–	–	–
Current year receipts	38 803	23 028	10 691	–	–	–	(11 315)	(9 333)	(9 597)
Conditions still to be met - transferred to liabilities				**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other grant providers:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	1 456	–	–	–	(11 900)	–	–
Conditions still to be met - transferred to liabilities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants revenue	116 458	118 976	123 140	11 204	8 888	8 888	(27 295)	(10 883)	(11 147)
Total operating transfers and grants - CTBM	**–**	**–**	**–**	**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year				–	–	–	–	–	–
Current year receipts	26 330	25 901	39 077	–	–	–	(46 754)	(40 828)	(32 568)
Conditions met - transferred to revenue	26 330	25 901	39 077	–	–	–	(46 754)	(40 828)	(32 568)
Provincial Government:									
Balance unspent at beginning of the year	(682)	14 695		–	–	–	–	–	–
Current year receipts	**43 028**	**25 463**	**1 500**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions met - transferred to revenue	42 346	40 159	1 500	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–		–	–	–	–	–	–
Balance unspent at beginning of the year	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Balance unspent at beginning of the year	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Current year receipts	0	26 942	76 915	–	–	–	–	–	–
Conditions met - transferred to revenue	0	26 942	76 915	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue	68 677	93 002	117 493	–	–	–	(46 754)	(40 828)	(32 568)
Total capital transfers and grants - CTBM	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE	**185 135**	**211 978**	**240 633**	**11 204**	**8 888**	**8 888**	**(74 049)**	**(51 711)**	**(43 715)**
TOTAL TRANSFERS AND GRANTS - CTBM	**–**	**–**	**–**	**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**

2.8 Councillor and employee benefits

Table 45 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	9 056	9 467	10 174	10 786	10 786	10 786	11 247	11 751	12 277
Pension and UIF Contributions			–	–	–	–	–	–	–
Medical Aid Contributions			–	–	–	–	–	–	–
Motor Vehicle Allowance			–	–	–	–	–	–	–
Cellphone Allowance	1 081	1 106	1 108	1 110	1 110	1 110	1 154	1 154	1 154
Housing Allowances			–	–	–	–	–	–	–
Other benefits and allowances			–	–	–	–	–	–	–
Sub Total - Councillors	**10 138**	**10 573**	**11 282**	**11 896**	**11 896**	**11 896**	**12 401**	**12 905**	**13 432**
Senior Managers of the Municipality									
Basic Salaries and Wages	10 489	11 036	11 569	12 506	12 486	12 486	12 600	13 167	13 760
Pension and UIF Contributions		–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–
Performance Bonus	103	187	136	260	260	260	143	149	156
Motor Vehicle Allowance		–	–	–	–	–	–	–	–
Cellphone Allowance	187	187	187	187	187	187	187	187	187
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		7		–	–	–	–	–	–
Payments in lieu of leave				–	–	–	–	–	–
Long service awards				–	–	–	–	–	–
Post-retirement benefit obligations				–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	**10 779**	**11 416**	**11 891**	**12 952**	**12 932**	**12 932**	**12 930**	**13 503**	**14 102**
Other Municipal Staff									
Basic Salaries and Wages	206 677	214 176	235 581	259 838	258 037	258 037	276 642	289 308	306 134
Pension and UIF Contributions	33 240	36 580	39 697	48 588	50 382	50 382	48 870	51 014	51 385
Medical Aid Contributions	11 195	12 035	13 141	18 241	18 337	18 337	17 876	18 741	19 437
Overtime	18 388	34 501	39 287	32 190	36 152	36 152	40 311	42 047	43 736
Performance Bonus		–	1 752	462	462	462	500	500	500
Motor Vehicle Allowance	7 850	7 897	7 923	8 032	8 256	8 256	8 255	8 258	8 266
Cellphone Allowance	2 013	1 887	1 942	2 378	2 456	2 456	2 279	2 279	2 263
Housing Allowances	5 482	2 350	2 507	2 870	2 992	2 992	2 674	2 724	2 700
Other benefits and allowances	14 215	27 073	28 529	34 737	36 199	36 199	39 028	40 130	41 350
Payments in lieu of leave	772	2 532	–	–	–	–	–	–	–
Long service awards	6 054	2 598	–	–	–	–	–	–	–
Post-retirement benefit obligations	(19 984)	14 955	277	15 035	15 035	15 035	14 438	14 438	14 438
Sub Total - Other Municipal Staff	**285 903**	**356 584**	**370 636**	**422 373**	**428 309**	**428 309**	**450 874**	**469 439**	**490 210**
Total Parent Municipality	**306 820**	**378 573**	**393 810**	**447 221**	**453 138**	**453 138**	**476 205**	**495 847**	**517 744**
TOTAL SALARY, ALLOWANCES & BENEFITS	**306 820**	**378 573**	**393 810**	**447 221**	**453 138**	**453 138**	**476 205**	**495 847**	**517 744**
TOTAL MANAGERS AND STAFF	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**

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

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Councillors							
Speaker	1	748 464	–	44 400	–	–	792 864
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	935 580	–	44 400	–	–	979 980
Deputy Executive Mayor	1	748 464	–	44 400	–	–	792 864
Executive Committee	5	3 508 440	–	222 000	–	–	3 730 440
Total for all other councillors	19	5 305 642	–	799 200	–	–	6 104 842
Total Councillors	**27**	**11 246 590**	**–**	**1 154 400**			**12 400 990**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	1 770 842	–	27 540	142 878	–	1 941 260
Chief Finance Officer	1	1 890 379	–	24 480	–	–	1 914 859
Director: Management Services	1	1 771 223	–	27 540	–	–	1 798 763
Director: Infrastructure & Planning	1	1 900 012	–	27 540	–	–	1 927 552
Director: Protection Services	1	1 716 692	–	27 540	–	–	1 744 232
Director: Local Economic & Social Development & Tourism	1	1 765 135	–	24 480	–	–	1 789 615
Director: Community Services	1	1 785 897	–	27 540	–	–	1 813 437
Total Senior Managers of the Municipality	**7**	**12 600 180**	**–**	**186 660**	**142 878**		**12 929 718**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**34**	**23 846 770**	**–**	**1 341 060**	**142 878**		**25 330 708**

Table 47 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	2019/20			Current Year 2020/21			Budget Year 2021/22		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	25	7		25	7		25	7	
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	7	7		7	7		7	7	
Other Managers	54	50		53	48		51	51	
Professionals	*26*	*25*	–	*26*	*24*	–	*29*	*23*	–
Finance	21	20		21	19		24	18	
Spatial/town planning	2	2		2	2		2	2	
Information Technology	1	1		1	1		1	1	
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other	2	2		2	2		2	2	
Technicians	*195*	*174*	–	*199*	*172*	–	*200*	*170*	–
Finance									
Spatial/town planning	11	10		12	12		11	10	
Information Technology	5	4		5	4		5	4	
Roads	9	9		9	8		10	7	
Electricity	31	27		31	27		31	27	
Water	21	18		21	18		21	19	
Sanitation	2	2		2	2		2	2	
Refuse	5	5		5	5		6	5	
Other	111	99		114	96		114	96	
Clerks (Clerical and administrative)	277	241		277	246		273	244	
Service and sales workers	115	92		124	108		140	108	
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators	61	57		60	57		60	56	
Elementary Occupations	430	410		426	412		426	416	
TOTAL PERSONNEL NUMBERS	**1 190**	**1 063**	**–**	**1 197**	**1 081**	**–**	**1 211**	**1 082**	**–**
% increase				0,6%	1,7%	–	1,2%	0,1%	–
Total municipal employees headcount	**1 165**	**1 056**		**1 172**	**1 074**		**1 186**	**1 082**	
Finance personnel headcount	**113**	**104**		**113**	**106**		**114**	**104**	
Human Resources personnel headcount	**18**	**18**		**18**	**17**		**18**	**17**	

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

Table 48 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source															
Property rates	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	275 637	286 662	298 129
Service charges - electricity revenue	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	499 317	559 033	625 910
Service charges - water revenue	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	132 168	137 455	142 953
Service charges - sanitation revenue	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	87 631	91 137	94 782
Service charges - refuse revenue	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	74 741	77 731	80 840
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	287	287	287	287	287	287	287	287	287	287	287	286	3 440	3 148	3 273
Interest earned - external investments	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 456	28 554	29 697
Interest earned - outstanding debtors	390	390	390	390	390	390	390	390	390	390	390	390	4 681	4 868	5 062
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	28 223	29 348	30 519
Licences and permits	170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 097	2 164
Agency services	557	557	557	557	557	557	557	557	557	557	557	557	6 680	6 930	7 189
Transfers and subsidies	13 768	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	139 692	144 977	148 209
Other revenue	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	3 036	126 909	91 759	43 063
Gains	–	–	–	–	–	–	–	–	–	–	–	8 225	8 225	8 361	8 504
Total Revenue (excluding capital transfers and cont	**120 197**	**117 647**	**118 279**	**117 647**	**117 647**	**118 279**	**117 647**	**117 647**	**118 279**	**117 647**	**117 647**	**118 278**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type															
Employee related costs	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	463 804	482 942	504 313
Remuneration of councillors	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 401	12 905	13 432
Debt impairment	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	21 500	21 500	21 500
Depreciation & asset impairment	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 138	145 663	144 047	143 381
Finance charges	–	–	–	–	–	25 329	–	–	–	–	–	26 475	51 804	51 923	52 180
Bulk purchases	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	353 707	385 187	419 468
Other materials	2 280	2 167	6 764	2 280	2 167	6 764	2 167	2 280	6 764	2 167	2 167	6 877	44 845	47 274	48 918
Contracted services	14 038	12 720	35 077	14 038	12 720	35 077	12 720	14 038	35 077	12 720	12 720	36 396	247 340	251 832	272 718
Transfers and subsidies	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 324	12 557	13 060
Other expenditure	13 312	7 873	14 219	13 312	7 873	14 219	7 873	13 312	14 219	7 873	7 873	19 659	141 620	124 893	111 643
Losses	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)	**6 450**	**10 770**	**(21 898)**	**3 900**	**10 770**	**(47 227)**	**10 770**	**3 900**	**(21 898)**	**10 770**	**10 770**	**(55 245)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations)	22 103	23 751	50	50	50	50	50	50	50	50	50	50	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations)	195	195	3 170	195	195	3 170	195	195	3 170	195	195	3 170	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**
Surplus/(Deficit)	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

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

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote															
Vote 1 - Council & Mayor's Office	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	31 285	32 772	31 375
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	72	72	72	72	72	72	72	72	72	72	72	72	869	348	358
Vote 4 - Finance	27 975	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	318 650	331 200	344 253
Vote 5 - Infrastructure & Planning	56 035	73 554	58 010	55 035	55 035	58 010	55 035	55 035	58 010	55 035	55 035	58 010	691 845	694 223	715 984
Vote 6 - Protection Services	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	39 531	40 997	42 522
Vote 7 - Economic and Social Development & To	26	26	658	26	26	658	26	26	658	26	26	658	2 838	66	219
Vote 8 - Community Services	52 485	35 614	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 431	392 418	414 592	419 474
Total Revenue by Vote	**142 495**	**141 593**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 498**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote to be appropriated															
Vote 1 - Council & Mayor's Office	2 980	2 980	3 302	2 980	2 980	3 302	2 980	2 980	3 302	2 980	2 980	3 302	37 047	37 693	38 596
Vote 2 - Municipal Manager & Internal Audit	592	592	825	592	592	825	592	592	825	592	592	825	8 040	8 240	8 551
Vote 3 - Management Services	2 719	2 719	9 746	2 719	2 719	9 746	2 719	2 719	9 746	2 719	2 719	9 746	60 741	63 168	65 574
Vote 4 - Finance	12 549	5 679	5 679	12 549	5 679	5 709	5 679	12 549	5 679	5 679	5 679	12 575	95 684	100 481	113 992
Vote 5 - Infrastructure & Planning	54 620	54 620	54 620	54 620	54 620	62 794	54 620	54 620	54 620	54 620	54 620	63 323	672 313	692 761	720 647
Vote 6 - Protection Services	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 626	115 502	120 408	125 381
Vote 7 - Economic and Social Development & To	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	17 311	14 563	15 109
Vote 8 - Community Services	29 219	29 219	54 937	29 219	29 219	72 062	29 219	29 219	54 937	29 219	29 219	72 683	488 368	497 746	512 761
Total Expenditure by Vote	**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) before assoc.	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**
Surplus/(Deficit)	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

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

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional															
Governance and administration	**31 177**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**29 627**	**357 072**	**370 592**	**382 268**
Executive and council	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	31 359	32 826	31 414
Finance and administration	28 564	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 013	325 712	337 766	350 854
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**15 574**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 553**	**13 552**	**164 655**	**128 556**	**85 859**
Community and social services	595	595	595	595	595	595	595	595	595	595	595	595	7 145	7 017	7 286
Sport and recreation	2 697	676	676	676	676	676	676	676	676	676	676	676	10 133	8 242	13 051
Public safety	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	39 531	40 997	42 522
Housing	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	107 845	72 300	23 000
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**7 176**	**593**	**1 225**	**593**	**593**	**1 225**	**593**	**593**	**1 225**	**593**	**593**	**1 225**	**16 227**	**20 388**	**9 674**
Planning and development	569	569	1 202	569	569	1 202	569	569	1 202	569	569	1 202	9 362	7 105	7 389
Road transport	6 603	20	20	20	20	20	20	20	20	20	20	20	6 828	13 245	2 245
Environmental protection	3	3	3	3	3	3	3	3	3	3	3	3	37	38	40
Trading services	**88 568**	**97 820**	**77 094**	**74 119**	**74 119**	**77 094**	**74 119**	**74 119**	**77 094**	**74 119**	**74 119**	**77 094**	**939 483**	**994 663**	**1 076 385**
Energy sources	44 987	63 506	47 962	44 987	44 987	47 962	44 987	44 987	47 962	44 987	44 987	47 962	570 263	609 162	679 933
Water management	21 902	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	157 061	157 973	164 018
Waste water management	13 747	14 095	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	116 972	128 616	128 491
Waste management	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	95 187	98 912	103 943
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**142 495**	**141 593**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 498**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional															
Governance and administration	**24 357**	**17 487**	**29 369**	**24 357**	**17 487**	**29 398**	**17 487**	**24 357**	**29 369**	**17 487**	**17 487**	**36 265**	**284 904**	**296 304**	**315 796**
Executive and council	4 566	4 566	7 507	4 566	4 566	7 507	4 566	4 566	7 507	4 566	4 566	7 507	66 557	68 284	70 632
Finance and administration	19 473	12 603	21 475	19 473	12 603	21 504	12 603	19 473	21 475	12 603	12 603	28 371	214 255	223 869	240 848
Internal audit	318	318	387	318	318	387	318	318	387	318	318	387	4 091	4 152	4 315
Community and public safety	**19 806**	**19 806**	**24 794**	**19 806**	**19 806**	**24 938**	**19 806**	**19 806**	**24 794**	**19 806**	**19 806**	**24 920**	**257 893**	**244 282**	**236 990**
Community and social services	1 375	1 375	2 040	1 375	1 375	2 041	1 375	1 375	2 040	1 375	1 375	2 040	19 164	19 957	22 320
Sport and recreation	3 828	3 828	7 176	3 828	3 828	7 320	3 828	3 828	7 176	3 828	3 828	7 301	59 600	59 369	60 351
Public safety	9 592	9 592	9 668	9 592	9 592	9 668	9 592	9 592	9 668	9 592	9 592	9 669	115 407	120 327	125 515
Housing	5 010	5 010	5 910	5 010	5 010	5 910	5 010	5 010	5 910	5 010	5 010	5 910	63 723	44 630	28 804
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**11 944**	**11 944**	**22 740**	**11 944**	**11 944**	**23 248**	**11 944**	**11 944**	**22 740**	**11 944**	**11 944**	**23 184**	**187 466**	**190 782**	**198 975**
Planning and development	4 249	4 249	4 344	4 249	4 249	4 344	4 249	4 249	4 344	4 249	4 249	4 345	51 373	50 439	52 336
Road transport	6 043	6 043	16 744	6 043	6 043	17 252	6 043	6 043	16 744	6 043	6 043	17 187	116 270	121 827	126 899
Environmental protection	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	19 823	18 515	19 740
Trading services	**57 340**	**57 340**	**62 975**	**57 340**	**57 340**	**87 622**	**57 340**	**57 340**	**62 975**	**57 340**	**57 340**	**88 855**	**761 149**	**800 303**	**845 364**
Energy sources	35 447	35 447	35 447	35 447	35 447	43 577	35 447	35 447	35 447	35 447	35 447	44 128	442 180	476 214	511 219
Water management	8 480	8 480	10 413	8 480	8 480	20 696	8 480	8 480	10 413	8 480	8 480	20 450	129 815	127 271	130 484
Waste water management	6 477	6 477	9 417	6 477	6 477	15 526	6 477	6 477	9 417	6 477	6 477	16 486	102 665	106 889	110 075
Waste management	6 935	6 935	7 697	6 935	6 935	7 823	6 935	6 935	7 697	6 935	6 935	7 791	86 489	89 929	93 585
Other	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**3 595**	**3 389**	**3 487**
Total Expenditure - Functional	**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

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

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Multi-year expenditure to be appropriated															
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	75	75	714	75	75	719	325	75	714	75	75	719	3 715	6 065	3 515
Vote 4 - Finance	–	–	–	–	–	30	–	–	–	–	–	30	60	60	60
Vote 5 - Infrastructure & Planning	4 163	4 163	13 633	15 432	9 198	10 115	15 148	18 707	19 458	20 477	26 391	24 229	181 114	100 328	67 675
Vote 6 - Protection Services	–	–	89	–	–	89	–	–	89	–	–	89	354	350	350
Vote 7 - Economic and Social Development & Tourism	4	4	4	4	4	4	4	4	4	4	4	4	45	45	45
Vote 8 - Community Services	–	–	–	190	950	440	–	990	837	190	700	–	4 297	8 110	5 660
Capital multi-year expenditure sub-total	**4 242**	**4 242**	**14 439**	**15 701**	**10 226**	**11 396**	**15 476**	**19 776**	**21 101**	**20 746**	**27 170**	**25 070**	**189 585**	**114 958**	**77 305**
Single-year expenditure to be appropriated															
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Finance	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning	290	490	5 330	1 739	1 887	6 370	4 740	2 840	7 711	4 890	5 390	8 530	50 206	27 328	18 530
Vote 6 - Protection Services	–	–	1 311	550	200	1 561	250	300	1 708	345	–	1 311	7 535	–	–
Vote 7 - Economic and Social Development & Tourism	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community Services	21	121	2 102	1 192	1 449	3 013	2 372	3 558	5 058	2 177	2 718	3 668	27 449	–	–
Capital single-year expenditure sub-total	**311**	**611**	**8 742**	**3 481**	**3 536**	**10 943**	**7 362**	**6 698**	**14 477**	**7 412**	**8 108**	**13 508**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure	**4 553**	**4 853**	**23 181**	**19 182**	**13 763**	**22 339**	**22 838**	**26 474**	**35 578**	**28 158**	**35 278**	**38 579**	**274 775**	**142 286**	**95 835**

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

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

Description	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional															
Governance and administration	**75**	**75**	**714**	**75**	**75**	**749**	**325**	**75**	**714**	**75**	**75**	**749**	**3 775**	**6 125**	**3 575**
Executive and council	–	–	1	–	–	1	–	–	1	–	–	1	5	5	5
Finance and administration	75	75	713	75	75	748	325	75	713	75	75	748	3 770	6 120	3 570
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**182**	**382**	**4 294**	**1 470**	**5 394**	**4 274**	**5 999**	**9 910**	**11 254**	**8 579**	**13 202**	**15 059**	**79 999**	**38 068**	**9 377**
Community and social services	–	–	693	738	628	1 266	1 008	1 835	1 359	609	1 192	661	9 991	760	760
Sport and recreation	182	382	232	182	382	1 007	557	632	953	482	1 382	1 382	7 752	500	5 000
Public safety	–	–	1 401	550	200	1 651	250	300	1 798	345	–	1 401	7 897	350	350
Housing	–	–	1 968	–	4 184	350	4 184	7 143	7 143	7 143	10 628	11 614	54 359	36 458	3 267
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**561**	**561**	**1 401**	**1 083**	**1 578**	**2 183**	**1 176**	**1 401**	**2 384**	**3 331**	**1 611**	**2 243**	**19 511**	**17 090**	**4 865**
Planning and development	87	87	431	87	334	931	487	87	881	2 657	887	1 031	7 987	415	415
Road transport	474	474	970	996	1 244	1 252	689	1 314	1 503	674	724	1 212	11 524	16 675	4 450
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**3 736**	**3 836**	**16 773**	**16 554**	**6 716**	**15 133**	**15 338**	**15 088**	**21 226**	**16 173**	**20 391**	**20 528**	**171 489**	**81 003**	**78 018**
Energy sources	–	–	5 822	11 019	1 200	3 322	6 900	7 400	7 407	8 120	11 700	5 322	68 211	19 775	24 450
Water management	1 802	1 802	5 963	2 667	2 302	6 413	4 552	3 552	6 963	3 752	3 802	8 413	51 982	25 900	22 000
Waste water management	1 934	2 034	4 562	2 868	3 214	4 882	3 886	4 136	5 924	3 796	4 384	5 862	47 481	35 328	31 568
Waste management	–	–	426	–	–	516	–	–	931	505	505	931	3 815	–	–
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**4 553**	**4 853**	**23 181**	**19 182**	**13 763**	**22 339**	**22 838**	**26 474**	**35 578**	**28 158**	**35 278**	**38 579**	**274 775**	**142 286**	**95 835**

Table 53 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source															
Property rates	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	279 664	290 510	301 791
Service charges - electricity revenue	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	498 997	557 665	623 357
Service charges - water revenue	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	132 541	137 723	143 112
Service charges - sanitation revenue	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	86 879	90 314	93 887
Service charges - refuse revenue	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	74 246	77 176	80 223
Rental of facilities and equipment	287	287	287	287	287	287	287	287	287	287	287	286	3 440	3 148	3 273
Interest earned - external investments	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 456	28 554	29 697
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
Fines, penalties and forfeits	685	685	685	685	685	685	685	685	685	685	685	685	8 223	9 348	10 519
Licences and permits	170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 097	2 164
Agency services	557	557	557	557	557	557	557	557	557	557	557	557	6 680	6 930	7 189
Transfers and Subsidies - Operational	13 768	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	139 692	144 977	148 209
Other revenue	11 286	11 286	14 261	11 286	11 286	14 261	11 286	11 286	14 261	11 286	11 286	6 036	139 108	91 142	42 454
Cash Receipts by Source	**118 401**	**115 851**	**119 458**	**115 851**	**115 851**	**119 458**	**115 851**	**115 851**	**119 458**	**115 851**	**115 851**	**111 233**	**1 398 965**	**1 439 585**	**1 485 875**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	22 103	23 751	50	50	50	50	50	50	50	50	50	50	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	50 000	–	–	–	–	–	–	50 000	50 000	50 000
Increase (decrease) in consumer deposits	167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 000	2 000
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(4 980)	(4 980)	(4 980)
Employee related costs	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	485 095	477 359	498 450
Remuneration of councillors	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 401	12 905	13 432
Finance charges	–	–	–	–	–	25 329	–	–	–	–	–	26 475	51 804	51 923	52 180
Bulk purchases - Electricity	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	353 707	385 187	419 468
Bulk purchases - Water & Sewer												–	–		
Other materials	2 280	2 167	6 764	2 280	2 167	6 764	2 167	2 280	6 764	2 167	2 167	6 877	44 845	47 274	48 918
Contracted services	14 038	12 720	35 077	14 038	12 720	35 077	12 720	14 038	35 077	12 720	12 720	36 396	247 340	251 832	272 718
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 324	12 557	13 060
Other expenditure	3 403	(2 036)	4 309	3 403	(2 036)	4 309	(2 036)	3 403	4 309	(2 036)	(2 036)	9 749	22 703	86 576	42 076
Cash Payments by Type	91 681	84 811	118 111	91 681	84 811	143 440	84 811	91 681	118 111	84 811	84 811	151 458	1 230 218	1 325 612	1 360 301
Capital assets	4 553	4 853	23 181	19 182	13 763	22 339	22 838	26 474	35 578	28 158	35 278	38 579	274 775	142 286	95 835
Repayment of borrowing	1 972	1 410	1 164	8 993	1 043	11 671	2 064	1 493	1 236	9 470	1 105	13 025	54 646	49 748	56 000
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	98 206	91 074	142 456	119 856	99 617	177 450	109 713	119 648	154 925	122 438	121 194	203 062	1 559 638	1 517 647	1 512 136
Cash/cash equivalents at the month/year begin:	**518 129**	**560 179**	**608 458**	**585 262**	**581 059**	**597 095**	**588 905**	**594 844**	**590 849**	**555 184**	**548 398**	**542 857**	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the month/year end:	**560 179**	**608 458**	**585 262**	**581 059**	**597 095**	**588 905**	**594 844**	**590 849**	**555 184**	**548 398**	**542 857**	**450 829**	**450 829**	**460 616**	**513 942**

2.10 Annual budgets and SDBIP

The draft SDBIP for 2021/22 was tabled as a separate item at the Council meeting on 31 March 2021.

2.11 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy all contracts awarded beyond the medium-term revenue and expenditure framework (three years) are listed in Table 73 on page 113. In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.12 Capital expenditure details

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

Table 54 MBRR SA 34a - Capital expenditure on new assets by asset class

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**26 438**	**96 933**	**76 763**	**117 549**	**113 622**	**113 622**	**98 618**	**33 000**	**17 300**
Roads Infrastructure	10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Roads	10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Storm water Infrastructure	255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Drainage Collection				600	600	600	1 110	–	–
Electrical Infrastructure	15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
HV Transmission Conductors				–			–	–	–
MV Substations			4 869	696	696	696	50 430	2 100	5 000
MV Networks	15 449	28 893	8 688	12 072	10 072	10 072	7 378	7 000	7 000
LV Networks				–		–	–	–	–
Water Supply Infrastructure	627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Dams and Weirs			–	–		–	–	–	–
Boreholes			4 356	10 500	8 500	8 500	6 692	–	–
Reservoirs		12 270	14 717	18 017	18 017	18 017	–	–	–
Water Treatment Works	627			–	–	–	–	–	–
Bulk Mains			–	–	–	–	–	–	–
Distribution			9 928	1 030	1 030	1 030	680	–	–
Sanitation Infrastructure	–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Pump Station			169	–		–	–	–	–
Reticulation		34 963	9 864	20 576	18 536	18 536	9 368	4 000	3 300
Waste Water Treatment Works			3 306	–		–	–	–	–
Solid Waste Infrastructure	105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Waste Drop-off Points	105	1 499		515	–	–	–	–	–
Community Assets	**8 656**	**30 804**	**4 531**	**12 793**	**9 837**	**9 837**	**22 833**	**500**	**5 000**
Community Facilities	3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–
Halls	437		–	26	26	26	110	–	–
Crèches	100	559	578	475	–	–	475	–	–
Fire/Ambulance Stations	2 440		–	–	–	–	–	–	–
Testing Stations		4 809	44	–	–	–	1 052	–	–
Libraries		1 132	–	772	772	772	4 374	–	–
Cemeteries/Crematoria	251	381	207	1 292	1 292	1 292	–	–	–
Parks			139	202	152	152	100	–	–
Public Open Space		23 923	1 073	5 735	6 649	6 649	3 517	–	–
Nature Reserves			–	2 100	–	–	4 100	–	–
Public Ablution Facilities			44	1 383	140	140	1 244	–	–
Capital Spares	–			–	–	–	–	–	–
Sport and Recreation Facilities	5 427	–	2 447	50	50	50	7 481	500	5 000
Indoor Facilities				–	–	–	–	–	–
Outdoor Facilities	5 427		2 447	50	50	50	7 481	500	5 000
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	**38 552**	**37 368**	**87 502**	**52 970**	**47 951**	**47 951**	**58 895**	**36 458**	**3 267**
Operational Buildings	4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Municipal Offices	4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Social Housing	34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Computer Equipment	1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Computer Equipment	1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment	205	295	246	1 025	1 025	1 025	875	840	840
Furniture and Office Equipment	205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment	166	1 428	533	760	860	860	1 641	760	760
Transport Assets	–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Transport Assets		6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Total Capital Expenditure on new assets	**75 610**	**175 110**	**188 804**	**215 433**	**201 924**	**201 924**	**191 795**	**84 958**	**35 567**

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

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**28 370**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Roads Infrastructure	2 020	–	8	–	–	–	–	–	–
Roads	2 020		8	–	–	–	–	–	–
Storm water Infrastructure	10 677	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	819	–	–	1 000	1 000	1 000	1 000	–	–
MV Networks	819			–		–	–	–	–
Water Supply Infrastructure	2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Dams and Weirs				–	–	–	–	–	–
Water Treatment Works				–	–	–	–	–	–
Distribution	2 629		887	18 760	18 189	18 189	31 895	18 000	14 500
Sanitation Infrastructure	10 591	–	2 711	4 061	4 061	4 061	650	700	700
Waste Water Treatment Works	10 591			–	–	–	–	–	–
Solid Waste Infrastructure	1 634	–	–	–	–	–	–	–	–
Waste Transfer Stations	1 634		–	–	–	–	–	–	–
Community Assets	**1 217**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities	1 217	–	–	–	–	–	–	–	–
Halls			–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing asse	**29 644**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Renewal of Existing Assets as % of total capex	*0,0%*	*0,0%*	*1,7%*	*8,4%*	*8,9%*	*8,9%*	*12,4%*	*13,5%*	*18,5%*
Renewal of Existing Assets as % of deprecn"	*22,0%*	*0,0%*	*2,7%*	*18,1%*	*17,7%*	*17,7%*	*23,3%*	*13,3%*	*12,3%*

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**117 901**	**145 959**	**134 766**	**141 901**	**144 944**	**144 944**	**149 272**	**157 980**	**163 731**
Roads Infrastructure	53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Roads	53 229	61 860	61 812	63 837	63 493	63 493	67 503	72 621	76 925
Road Structures			3 879	3 741	3 741	3 741	–	–	–
Storm water Infrastructure	6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Drainage Collection		5 765	2 558	2 811	2 811	2 811	–	–	–
Storm water Conveyance	6 017		2 192	3 348	3 378	3 378	7 712	8 067	8 437
Electrical Infrastructure	17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Power Plants			383	–	–	–	–	–	–
HV Transmission Conductors	17 645		–	42	146	146	–	–	–
MV Networks		23 082	33 018	28 758	30 125	30 125	–	–	–
LV Networks			3 411	2 443	2 963	2 963	33 421	34 770	35 023
Water Supply Infrastructure	15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Water Treatment Works	15 014		–	–	–	–	577	598	624
Sanitation Infrastructure	13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Reticulation			800	–	–	–	6 946	7 254	7 268
Waste Water Treatment Works	13 051	14 967	9 134	13 262	13 920	13 920	5 216	5 482	5 723
Outfall Sewers			138	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–		–	–	–	–
Solid Waste Infrastructure	12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428
Waste Transfer Stations	12 946	22 918	11	1 450	1 450	1 450	–	–	–
Waste Processing Facilities			152	836	473	473	2 332	2 397	2 465
Waste Drop-off Points			929	1 065	1 065	1 065	4 604	4 831	4 963
Waste Separation Facilities			39	258	258	258	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	113	216	186	186	–	–	–
Information and Communication Infrastructure	–	–	–	42	42	42	–	–	–
Community Assets	**12 289**	**39 801**	**33 597**	**44 758**	**49 338**	**49 338**	**61 656**	**61 481**	**62 345**
Community Facilities	12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933
Halls		4 287	3 502	4 885	5 104	5 104	5 069	5 337	5 262
Fire/Ambulance Stations			344	385	530	530	–	–	–
Testing Stations			–	124	65	65	–	–	–
Libraries		28	93	191	201	201	–	–	–
Cemeteries/Crematoria		1 059	693	1 047	947	947	1 074	1 099	1 094
Police			209	518	1 300	1 300	–	–	–
Parks			20 368	27 196	28 218	28 218	31 644	29 806	30 105
Public Open Space	12 289	21 743	4 213	2 647	4 678	4 678	8 193	8 618	8 821
Sport and Recreation Facilities	–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Outdoor Facilities		12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Other assets	**–**	**8 009**	**1 582**	**3 410**	**3 204**	**3 204**	**11 914**	**12 304**	**13 187**
Operational Buildings	–	8 009	1 582	3 373	2 967	2 967	11 914	12 304	13 187
Intangible Assets	–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Computer Equipment	5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Computer Equipment	5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Furniture and Office Equipment	17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Furniture and Office Equipment	17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Machinery and Equipment	–	–	–	–	–	–	5 548	6 194	6 598
Machinery and Equipment	–	–	–	–	–	–	5 548	6 194	6 598
Transport Assets	6 719	–	11 555	9 914	9 914	9 914	10 940	11 401	11 882
Transport Assets	6 719		11 555	9 914	9 914	9 914	10 940	11 401	11 882
Total Repairs and Maintenance Expenditure	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**

Table 57 MBRR SA34d – Depreciation by asset class

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation by Asset Class/Sub-class									
Infrastructure	**111 962**	**112 502**	**106 960**	**117 641**	**117 641**	**117 641**	**115 534**	**111 254**	**111 151**
Roads Infrastructure	32 761	33 523	33 574	33 352	33 352	33 352	37 546	37 723	38 311
Roads	32 761	32 825	33 574	33 352	33 352	33 352	37 546	37 723	38 311
Storm water Infrastructure	5 822	5 827	6 342	6 899	6 899	6 899	7 720	7 993	8 008
Storm water Conveyance	5 822	5 827		–		–	–	–	–
Electrical Infrastructure	24 862	24 965	26 300	26 537	26 537	26 537	26 902	28 032	27 656
HV Transmission Conductors	24 862	24 965		–		–	–	–	–
Water Supply Infrastructure	27 417	27 676	27 776	28 591	28 591	28 591	29 397	23 565	23 080
Water Treatment Works	27 417	–		–		–	–	–	–
Distribution		27 444	27 717	28 591	28 591	28 591	29 397	23 565	23 080
Sanitation Infrastructure	16 353	16 668	9 784	19 694	19 694	19 694	10 737	10 681	10 835
Reticulation		16 390		–	–	–	–	–	–
Waste Water Treatment Works	16 353	–	9 784	19 694	19 694	19 694	10 737	10 681	10 835
Solid Waste Infrastructure	4 747	3 843	3 184	2 569	2 569	2 569	3 231	3 260	3 262
Landfill Sites		481	3 184	2 569	2 569	2 569	3 231	3 260	3 262
Waste Transfer Stations	4 747	–		–	–	–	–	–	–
Community Assets	**–**	**–**	**–**	**15 899**	**15 899**	**15 899**	**–**	**–**	**–**
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Other assets	**16 673**	**11 971**	**13 452**	**–**	**–**	**–**	**14 720**	**14 913**	**14 928**
Operational Buildings	16 673	11 971	13 452	–	–	–	14 720	14 913	14 928
Municipal Offices	16 673	11 971	13 452	–	–	–	14 720	14 913	14 928
Intangible Assets	659	525	447	570	570	570	390	209	420
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	659	525	447	570	570	570	390	209	420
Computer Software and Applications	659	525	447	570	570	570	390	209	420
Unspecified				–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	2 006	1 826	8 921	1 771	1 771	1 771	10 233	11 123	10 922
Furniture and Office Equipment	2 006	1 826	8 921	1 771	1 771	1 771	10 233	11 123	10 922
Machinery and Equipment	724	764	843	663	663	663	1 077	1 473	1 341
Machinery and Equipment	724	764	843	663	663	663	1 077	1 473	1 341
Transport Assets	2 823	3 527	3 918	5 333	5 333	5 333	3 709	5 076	4 619
Transport Assets	2 823	3 527	3 918	5 333	5 333	5 333	3 709	5 076	4 619
Total Depreciation	**134 846**	**131 114**	**134 541**	**141 877**	**141 877**	**141 877**	**145 663**	**144 047**	**143 381**

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

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	**11 051**	**50 206**	**44 727**	**44 727**	**46 913**	**38 128**	**42 568**
Roads Infrastructure	–	–	–	200	200	200	–	–	–
Storm water Infrastructure	–	–	1 285	13 057	13 057	13 057	–	–	–
Drainage Collection	–	–	–	–		–	–	–	–
Storm water Conveyance	–	–	1 285	13 057	13 057	13 057	–	–	–
Attenuation	–	–	–	–		–	–	–	–
Electrical Infrastructure	–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
MV Networks	–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Water Supply Infrastructure	–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Distribution	–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Sanitation Infrastructure	–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Pump Station	–	–	–	8 520	6 951	6 951	16 059	14 200	4 000
Reticulation	–	–	32	9 218	9 218	9 218	7 283	6 428	14 030
Capital Spares	–	–	–	–		–	–	–	–
Solid Waste Infrastructure	–	–	–	3 960	3 960	3 960	553	–	–
Landfill Sites	–	–	–	2 500	2 500	2 500	463	–	–
Waste Transfer Stations	–	–	–	1 460	1 460	1 460	–	–	–
Waste Processing Facilities	–	–	–	–		–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	–	–	**7 534**	**12 479**	**8 386**	**8 386**	**2 121**	–	–
Community Facilities	–	–	–	976	906	906	100	–	–
Halls	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	7 534	11 503	7 480	7 480	2 021	–	–
Outdoor Facilities	–	–	7 534	11 503	7 480	7 480	2 021	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	–	–	**61**	–	–	–	–	–	–
Operational Buildings	–	–	61	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	–	–	**18 646**	**62 684**	**53 112**	**53 112**	**49 034**	**38 128**	**42 568**

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

Vote Description	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
Capital expenditure							
Vote 1 - Council & Mayor's Office	–	–	–				
Vote 2 - Municipal Manager & Internal Audit	–	–	–				
Vote 3 - Management Services	3 715	6 065	3 515				
Vote 4 - Finance	60	60	60				
Vote 5 - Infrastructure & Planning	231 320	127 656	86 205	25 000	17 000	30 000	
Vote 6 - Protection Services	7 890	350	350				
Vote 7 - Economic and Social Development & Tourism	45	45	45				
Vote 8 - Community Services	31 745	8 110	5 660	37 500	40 000	35 000	
Total Capital Expenditure	**274 775**	**142 286**	**95 835**	**62 500**	**57 000**	**65 000**	**–**
Future operational costs by vote							
Vote 1 - Council & Mayor's Office	37 152	37 805	38 715				
Vote 2 - Municipal Manager & Internal Audit	8 017	8 216	8 526				
Vote 3 - Management Services	56 813	56 883	61 831				
Vote 4 - Finance	95 413	100 197	113 693				
Vote 5 - Infrastructure & Planning	433 048	525 235	583 544	18 032	18 870	19 709	245 316
Vote 6 - Protection Services	111 394	119 744	124 701				
Vote 7 - Economic and Social Development & Tourism	17 221	14 467	15 013				
Vote 8 - Community Services	458 036	488 624	506 051	12 065	12 627	13 188	164 147
Total future operational costs	1 217 092	1 351 169	1 452 073	30 097	31 497	32 897	409 463
Future revenue by source							
Total future revenue	**1 456 634**	**1 492 069**	**1 529 399**	**92 597**	**88 497**	**97 897**	**409 463**
Net Financial Implications	**35 233**	**1 386**	**18 508**	**–**	**–**	**–**	**–**

Table 60 MBRR SA36 - Detailed capital budget per municipal vote

R thousand													2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXECUTIVE & COUNCIL	MINOR ASSETS-COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			5	5	5
FINANCE AND ADMINISTRATION	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600	600	600
FINANCE AND ADMINISTRATION	VIDEO CONFERENCE EQUIPMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			250	250	250
FINANCE AND ADMINISTRATION	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			1 400	3 750	1 200
FINANCE AND ADMINISTRATION	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300	300	300
FINANCE AND ADMINISTRATION	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMENT EOL	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			250	250	250
FINANCE AND ADMINISTRATION	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Data Centres*	Overstrand	Overstrand	*Overstrand*			300	300	300
FINANCE AND ADMINISTRATION	NEW HIGH SITE HAWSTON MOUNTAIN	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600	600	600
FINANCE AND ADMINISTRATION	MINOR ASSETS FINANCE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			60	60	60
FINANCE AND ADMINISTRATION	MINOR ASSETS MANAGEMENT SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			10	10	10
PUBLIC SAFETY	RAISING GANSBAAI FIRE STATION ROOF	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 02	34°35'54.3"S Degrees	*19°20'45.7"E Degrees*			300		
PUBLIC SAFETY	GREATER HERMANUS TRAFFIC DEPT REMOVAL OF OBSOLETE OLD ROOFING AND CEI	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 03	34°23'52.81"S Degrees	*19°15'56.13"E Degrees*			1 000		
PUBLIC SAFETY	CHANGE EXIT OF KLEINMOND FIRE STATION	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			300		
PUBLIC SAFETY	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			895		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			33		
PUBLIC SAFETY	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19358;-34592	*19358;-34592*			8		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 03	34°23'52.81"S 19°15'56.13"E	*34°23'52.81"S 19°15'56.13"E*			25		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			65		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 05	19°21'80"E 34°42'60"S	*19°21'80"E 34°42'60"S*			84		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 06	19°21'70"E 34°43'20"S	*19°21'70"E 34°43'20"S*			74		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 08	19°12'70"E 34°39'70"S	*19°12'70"E 34°39'70"S*			6		
PUBLIC SAFETY	SAFETY CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			24		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 01	19358;-34592	*19358;-34592*			40		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19349;-34597	*19349;-34597*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19.343 -34.596 Degrees	*19.343 -34.596 Degrees*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19.343 -34.595 Degrees	*19.343 -34.595 Degrees*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 08	19°12'70"E 34°39'70"S	*19°12'70"E 34°39'70"S*			1		
PUBLIC SAFETY	SAFETY CAMERAS AT ENTRANCES OF TOWN	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			18		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34455	*19448;-34455*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34457	*19448;-34457*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34459	*19448;-34459*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			0		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 12	34°25'25.77"S 19°12'31.21"E	*34°25'25.77"S 19°12'31.21"E*			91		
PUBLIC SAFETY	CCTV CAMERAS-BETTY'S BAY	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 10	34°20'07.1"S Degrees	*18°59'47.1"E Degrees*			5		
PUBLIC SAFETY	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			500		
PUBLIC SAFETY	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300		
PUBLIC SAFETY	ACCESS CONTROL	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			100		
PUBLIC SAFETY	BUILDING RENOVATIONS FARM 585/3	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			1 421		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 07	19.125 -34.356	*19.125 -34.356*			75		
PUBLIC SAFETY	ESTABLISHING OF A K53 TEST STATION GANSBAAI	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 14	34.4204° S Degrees	*19.2259° E Degrees*			1 052		
PUBLIC SAFETY	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			350	350	350
PUBLIC SAFETY	VEHICLES PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			866		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 03	34°23'52.81"S Degrees	*19°15'56.13"E Degrees*			50		
PUBLIC SAFETY	CCTV CAMERAS MOUNT PLEASANT	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 04	19.212 Degrees	*34.400 Degrees*			100		
PUBLIC SAFETY	CCTV FISHERHAVEN	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 08	19°12'70"E Degrees	*34°39'70"S Degrees*			40		
PUBLIC SAFETY	BETTYS BAY CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 10	34°20'07.1"S Degrees	*18°59'47.1"E Degrees*			50		
PLANNING & DEVELOPMENT	FERNKLOOF NATURE RESERVE FACILITIES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19,265 Degrees	*34,399 Degrees*			2 000		
PLANNING & DEVELOPMENT	FERNKLOOF NATURE RESERVE FACILITIES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19,265 Degrees	*34,399 Degrees*			2 100		
PLANNING & DEVELOPMENT	BUILDING CONTROL OFFICE EXTENSION	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Operational Buildings*	*Municipal Offices*	Overstrand	19.24 Degrees	*34,418 Degrees*			1 000		
PLANNING & DEVELOPMENT	ECD CENTRE ESTABLISMENT	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Crèches*	Overstrand	Overstrand	*Overstrand*			475		
PLANNING & DEVELOPMENT	PURCHASE OF ERF 4013 BETTYS BAY	New	*sponsive, accountable, effective and efficient local governme*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			100		
PLANNING & DEVELOPMENT	HAWSTON INDUSTRIAL BUSINESS HUB	New	*sponsive, accountable, effective and efficient local governme*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 08	19.134 -34.396 Degrees	*19.134 -34.396 Degrees*			800		
PLANNING & DEVELOPMENT	HAWSTON LANG ERWE TRANSFERS	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 08	19,129 Degrees	*34,382 Degrees*			147		
PLANNING & DEVELOPMENT	KLEINMOND COMMUNITY PROJECT OLD KCIH	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 09	34°20'37,0"S Degrees	*19°00'46,8"E Degrees*			700		
PLANNING & DEVELOPMENT	MINOR ASSETS LED	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			45	45	45
PLANNING & DEVELOPMENT	MINOR ASSETS INFRASTRUCTURE &PLANNING	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			370	370	370
PLANNING & DEVELOPMENT	VEHICLES PLANNING DEVELOPMENT	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			250		

Detailed capital budget per municipal vote (continued)

R thousand														
												2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
COMMUNITY AND SOCIAL SERVICES	UPGRADE OF MUNICIPAL YARD ABLUTIONS	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 09	34°20'29"S Degrees	*19°00'54,0"E Degrees*			500		
COMMUNITY AND SOCIAL SERVICES	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Operational Buildings*	*Municipal Offices*	Ward 09	34°20'42,0"S Degrees	*19°00'50,4"E Degrees*			145		
COMMUNITY AND SOCIAL SERVICES	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			760	760	760
COMMUNITY AND SOCIAL SERVICES	VEHICLES COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			348		
COMMUNITY AND SOCIAL SERVICES	HERMANUS-WELCOME BOARD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 03	34°23'52.81"S 19°15'56.13"E	*34°23'52.81"S 19°15'56.13"E*			756		
COMMUNITY AND SOCIAL SERVICES	ABLUTION FACILITIES ONRUS SWIMMING BEACH PHASE 2	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 13	19.178 Degrees	*34.418 Degrees*			610		
COMMUNITY AND SOCIAL SERVICES	ABLUTION FACILITIES ONRUS SWIMMING BEACH	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 13	19.178 Degrees	*34.418 Degrees*			633		
COMMUNITY AND SOCIAL SERVICES	BUS SHELTERS MAIN ROAD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Open Space*	Ward 09	34°20'24,7"S Degrees	*34°19'01'55,2"E Degrees*			60		
COMMUNITY AND SOCIAL SERVICES	UPGRADING OF TOWN HALL	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Halls*	Ward 09	19°01'55,2"E Degrees	*19°01'55,2"E Degrees*			110		
COMMUNITY AND SOCIAL SERVICES	MINOR ASSETS EQUIPMENT FOR TOWN HALL	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Ward 09	34°20'24,7"S Degrees	*19°01'55,2"E Degrees*			35		
COMMUNITY AND SOCIAL SERVICES	SHELTER FOR COMMUNITIES AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 03	19.210 -34.418	*19.210 -34.418*			266		
COMMUNITY AND SOCIAL SERVICES	SHELTER FOR COMMUNITIES AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 03	19.210 -34.418	*19.210 -34.418*			138		
COMMUNITY AND SOCIAL SERVICES	NEW ROOF TRADING SWARTDAM ROAD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Operational Buildings*	*Municipal Offices*	Ward 12	19.219 Degrees	*34.426 Degrees*			875		
COMMUNITY AND SOCIAL SERVICES	NEW ROOF MASAKHANE TRADING AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 02	19.357 Degrees	*34.592 Degrees*			80		
COMMUNITY AND SOCIAL SERVICES	FENCING ZWEHILE TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 06	19.212 Degrees	*34.427 Degrees*			300		
												772			
LIBRARIES	ZWELIHLE LIBRARY	New	*A capable, ethical and developmental state*	*Inclusion and access*	4	*Community Facilities*	*Libraries*	Ward 12	19.215 Degrees	*34.423 Degrees*			4 374		
											9 981	8 588			
SPORT & RECREATION	DEVELOPMENT OF BMX TRACK SKATE PARK	Upgrading	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 03	19.241 Degrees	*34.408 Degrees*			100		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			600		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			1 431		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			2 021		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX STADIUM	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*				500	5 000
SPORT & RECREATION	OVERSTRAND WIDE SPORT FACILITIES	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Overstrand	Overstrand	*Overstrand*			600		
SPORT & RECREATION	HERMANUS SPORT FACILITY IMPROVEMENT	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 03	34°24' Degrees	*31.973 Degrees*			1 900		
SPORT & RECREATION	STANFORD FENCE SOCCER RUGBY CLUBHOUSES	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 01	19.455 Degrees	*34.447 Degrees*			400		
SPORT & RECREATION	CONSTRUCTION OF CONCRETE SITTING PAVILION MASAKHANE SPORTSFIELD	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 02	34°35'54.3"S 19°20'45.7"E	*34°35'54.3"S 19°20'45.7"E*			100		
SPORT & RECREATION	FENCING DOG PARK	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Community Facilities*	*Other*	Ward 13	19.176 -34.420	*19.176 -34.420*			100		
SPORT & RECREATION	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS DU TOIT STREET	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Other*	Ward 01	19.454 Degrees	*34.437 Degrees*			100		
SPORT & RECREATION	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Upgrading	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Other*	Ward 07	19.190 Degrees	*34.424 Degrees*			150		
SPORT & RECREATION	MOUNT PLEASANT UPGRADING OF SPORTSGROUNDS	Upgrading	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.219 Degrees	*34.419 Degrees*			50		
SPORT & RECREATION	UPGRADING SCHULPHOEK OUTDOOR GYM FENCING	Upgrading	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 12	19.207 Degrees	*34.423 Degrees*			200		
											85 753	42 940			
HOUSING	LCH SERVICES CONSTRUCTION CONTRACTS	New	*Spatial integration, human settlements and local governmen*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			52 259	36 458	3 267
HOUSING	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	New	*Spatial integration, human settlements and local governmen*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			2 100		
											5 645	22 586			
ROADS	VEHICLES ROADS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Overstrand	Overstrand	*Overstrand*			1 306	3 675	2 450
ROADS	SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.360 Degrees	*34.594 Degrees*			100		
ROADS	GANSBAAI SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.352 Degrees	*34.589 Degrees*			100		
ROADS	SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.394 Degrees	*34.607 Degrees*			100		
ROADS	SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.350 Degrees	*34,595 Degrees*			100		
ROADS	SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.351 Degrees	*34.572 Degrees*			100		
ROADS	SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.351 Degrees	*34.588 Degrees*			50		
ROADS	CONSTRUCTION OF NEW CLIFF PATHS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.270 Degrees	*34.409 Degrees*			100		
ROADS	TRAFFIC CALMING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.246 Degrees	*34.412 Degrees*			50		
ROADS	MOUNT PLEASANT SPEEDCALMING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.212 Degrees	*34.418 Degrees*			25		
ROADS	MOUNT PLEASANT SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.212 Degrees	*34.419 Degrees*			50		
ROADS	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.231 Degrees	*34.422 Degrees*			50		
ROADS	WESTCLIFF SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.230 Degrees	*34.427 Degrees*			75		
ROADS	VIEWING POINT UPGRADE STILL STREET	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.226 Degrees	*34.432 Degrees*			100		
ROADS	WESTCLIFF SPEEDCALMING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.225 Degrees	*34.430 Degrees*			50		
ROADS	CONSTRUCTION OF SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	19.212 Degrees	*34.427 Degrees*			200		
ROADS	TRAFFIC CALMING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 07	19.190 Degrees	*34.424 Degrees*			75		
ROADS	CURBING AND TARRING PAVING OF SIDEWALKS	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.124 Degrees	*34.357 Degrees*			180		
ROADS	CURBING AND TARRING OF SIDEWALKS HAWSTON	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.137 Degrees	*34.391 Degrees*			100		
ROADS	TRAFFIC CALMING HAWSTON	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.137 Degrees	*34.390 Degrees*			50		
ROADS	ANEMONE ROAD PAVING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°18'03,1"S Degrees	*18°48'57,6"E Degrees*			150		
ROADS	MOOIUITSIG KERBING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°21'16,2"S Degrees	*18°52'51,6"E Degrees*			25		
ROADS	PROTEADORP HEIDELAND CRECHE PARKING AREA	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 09	34°20'24,0"S Degrees	*19°00'55,8"E Degrees*			65		
ROADS	SPEED CALMING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°21'57,6"S Degrees	*18°53'06,0"E Degrees*			50		
ROADS	TRAFFIC CALMING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.451 Degrees	*34.450 Degrees*			50		
ROADS	TRAFFIC CALMING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.509 Degrees	*34.667 Degrees*			50		
ROADS	TRAFFIC CALMING	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	34°39'41.7"S Degrees	*19°29'40.2"E Degrees*			50		
ROADS	SIDEWALKS AND SPEED CALMING MEASURES	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 12	19.209 Degrees	*34.422 Degrees*			150		
ROADS	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.173 Degrees	*34.417 Degrees*			200		
ROADS	CONSTRUCTION AND EXTENSION OF COASTAL PATH	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.147 Degrees	*34.421 Degrees*			200		
ROADS	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL STONE WALL ON BO	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.163 Degrees	*34.418 Degrees*			70		
ROADS	REVITALISATION OF CBD	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.456 Degrees	*34.440 Degrees*			200		
ROADS	REVITALISATION OF CBD	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.456 Degrees	*34.440 Degrees*			400		
ROADS	EXTENSION OF PLEIN STREET	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.126 -34.384 Degrees	*19.126 -34.384 Degrees*			400		
ROADS	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			920		
ROADS	BLOMPARK HOUSING PROJECT BUS ROUTE	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	34°35'54.86"S Degrees	*19°20'49.51"E Degrees*			5 583	5 000	
ROADS	STANFORD HOUSING PROJECT BUS ROUTE	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	34.446248 Degrees	*19.448291 Degrees*				4 000	
ROADS	MASAKHANE HOUSING PROJECT BUS ROUTE	New	*ilidating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*				4 000	2 000

Detailed capital budget per municipal vote (continued)

R thousand												2021/22 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Substations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			17 000	2 100	5 000
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Substations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			11 900		
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Substations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			6 500		
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Substations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees			15 000		
ELECTRICITY	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Overstrand	Overstrand	Overstrand			3 519	7 000	7 000
ELECTRICITY	ELECTRIFICATION OF LOW COST HOUSING AREAS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Overstrand	Overstrand	Overstrand			2 500		
ELECTRICITY	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	LV Networks	Ward 09	34°20'42,0"S Degrees	19°00'50,4"E Degrees			115		
ELECTRICITY	HERMANUS MV & LV UPGRADE/REPLACEMENT	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 03	34°25'16.83"S Degrees	19°13'00.62"E Degrees			4 940	3 000	6 000
ELECTRICITY	KLEINMOND MV LV NETWORK UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees			1 861	2 000	2 000
ELECTRICITY	HAWSTON MV LV UPGRADE REPLACEMENT	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees			372	2 000	2 000
ELECTRICITY	VEHICLES ELECTRICITY DISTRIBUTION HM	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Transport Assets	Other	Overstrand	Overstrand	Overstrand			2 230	3 675	2 450
ELECTRICITY	HIGHMAST LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 05	34° 25' 00,63" S 19° 10' 23,28" E	34° 25' 00,63" S 19° 10' 23,28" E			744		
ELECTRICITY	ZITHANDE STREET LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 12	34°25'25.77"S 19°12'31.21"E	34°25'25.77"S 19°12'31.21"E			370		
ELECTRICITY	STREET LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 07	34°25'00"S Degrees	19°12'08"E Degrees			100		
ELECTRICITY	STREET LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 08	34°21'36"S Degrees	19°07'19"E Degrees			30		
ELECTRICITY	STREET LIGHTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 13	34°24'55"S Degrees	19°09'09"E Degrees			30		
ELECTRICITY	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENCY	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Overstrand	Overstrand	Overstrand			1 000		
											31 752	50 036			
WATER	REFURBISHMENT OF BULK WATER PIPELINES	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	Overstrand	Overstrand			3 000	2 000	1 500
WATER	FENCING AT WATER INSTALLATIONS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand			700	500	
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/3)	Replacement	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand			10 000	10 000	7 000
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/3)	Replacement	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand			8 000		
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F3/3)	Replacement	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand			3 623		
WATER	WATER FACILITIES CONTINGENCY	Replacement	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Overstrand	Overstrand	Overstrand			400	500	500
WATER	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Multi-ward Kleinmond Are	18.848° E Degrees	34.349° S Degrees				6 000	6 000
WATER	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Multi-ward Kleinmond Are	19.019° E Degrees	34.329° S Degrees	2 000				
WATER	NEW VOORBERG BOOSTER PUMP STATION	ReNewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Ward 10	34°21'26.5"S Degrees	18°54'15.7"E Degrees				3 000	
WATER	UPGRADE HERMANUS WELL FIELDS PHASE 2	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Multi-ward Hermanus Are	19.237° E Degrees	34.376° S Degrees	6 692				
WATER	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Ward 02	19°21'39"E Degrees	34°35'30"S Degrees	4 000		3 900		
WATER	UPGRADE BULK WATER	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 01	34.446248 Degrees	19.448291 Degrees	5 615				
WATER	WATER TREATMENT PLANT FOR BUFFELJAGSBAAI	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Ward 11	34°27'09.0"S Degrees	19°26'54.0"E Degrees					3 000
WATER	WATER MASTER PLAN IMPLEMENTATION	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	Overstrand	Overstrand	7 273				
WATER	BASIC SERVICES FOR EMERGENCY HOUSING	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Reservoirs	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees	250				
WATER	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E	280				
WATER	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E	150				
WATER	NEW BOOSTER PUMP STATION GANSBAAI TO DE KELDERS AND PIPELINE REFURBISH	ReNewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees					2 000
WATER	REFURBISH KRAAIBOSCH PUMP STATION AND PIPELINE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Multi-ward Gb Area	34°37'5.14"S Degrees	19°20'3.08"E Degrees					2 000
											17 691	40 257			
SEWERAGE	SEWERAGE FACILITIES CONTINGENCY	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	Overstrand	Overstrand			650	700	700
SEWERAGE	KLEINMOND SEWER NETWORK EXTENSION	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 09	19.026° E Degrees	34.338° S Degrees				4 000	3 300
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Kleinmond Are	18.986° E Degrees	34.342° S Degrees	3 450			8 000	3 000
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Kleinmond Are	18.986° E Degrees	34.342° S Degrees	1 080			2 000	1 538
SEWERAGE	GANSBAAI CBD SEWER NETWORK EXTENSION	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	19.352° E Degrees	34.586° S Degrees	4 000				
SEWERAGE	GANSBAAI CBD SEWER NETWORK EXTENSION	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	19.352° E Degrees	134.586° S Degrees	3 348				
SEWERAGE	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	Overstrand	Overstrand	800				
SEWERAGE	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	19.209° E Degrees	34.429° S Degrees	1 200				
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees	4 000	5 000		4 000	
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees	6 877				
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees	5 182		9 200		
SEWERAGE	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Hermanus Are	19.209° E Degrees	34.427° S Degrees	3 000				
SEWERAGE	HAWSTON WWTW REFURBISH AND UPGRADE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees					5 000
SEWERAGE	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E	1 400				
SEWERAGE	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E	620				
SEWERAGE	UPGRADE BULK SEWER SUPPLY AREA A&B	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	34,59319,362 Degrees	34,59319,362 Degrees	4 834	5 228		10 530	
SEWERAGE	ZWELIHLE SEWER	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Multi-ward HM Area	19.218° E Degrees	34.433° S Degrees	449				3 500
SEWERAGE	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGATION PIPELINE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Hermanus Are	19.266 Degrees	34.398 Degrees				1 200	
											9 202	29 378			
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.403 Degrees	34.430 Degrees			1 500		
STORMWATER	STORMWATER NETWORK	Upgrade	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 10	34°22'13,8"S Degrees	18°53'29,0"E Degrees	1 000				
STORMWATER	STORMWATER NETWORK	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 05	19.212 Degrees	34.429 Degrees	1 000				
STORMWATER	SANDBAAI STORMWATER PROJECT-LONG STREET	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 07	19.197 Degrees	34.421 Degrees	1 250				
STORMWATER	EXTENTION OF PLEIN STREET	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees	260				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 01	19.451 Degrees	34.450 Degrees	50				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 01	19.458 Degrees	34.441 Degrees	50				
STORMWATER	STORMWATER	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 02	19.349 Degrees	34.579 Degrees	100				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 02	19.398 Degrees	34.607 Degrees	100				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.398 Degrees	34.607 Degrees	100				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.571 Degrees	34.588 Degrees	50				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.509 Degrees	34.667 Degrees	50				
STORMWATER	STORMWATER AD HOC	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.488 Degrees	34.652 Degrees	100				
STORMWATER	STORM WATER DRAINS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 05	19.212 Degrees	34.429 Degrees	300				
STORMWATER	SUBSOIL DRAINAGE	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 05	19.212 Degrees	34.430 Degrees	200				
STORMWATER	INSTALLATION OF SUBSOIL DRAINAGE	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 06	19.212 Degrees	34.427 Degrees	200				
STORMWATER	STORMWATER AND TARRING OF CIRCLES HAWSTON	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.133 Degrees	34.383 Degrees	100				
STORMWATER	STORMWATER	Upgrade	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 10	34°18'25,2"S Degrees	18°49'03,7"E Degrees	30				
STORMWATER	STORMWATER DRAINS	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 12	19.219 Degrees	34.426 Degrees	150				
											7 311	22 024			
WASTE MANAGEMENT	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING	Upgrade	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Drop-off Points	Ward 03	34.41242966 Degrees	19.27846574 Degrees			90		
WASTE MANAGEMENT	GANSBAAI LANDFILL SITE FENCE	Upgrading	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Landfill Sites	Ward 02	19°12'24.28"E -34°25'27.27"S	19°12'24.28"E -34°25'27.27"S	463				
WASTE MANAGEMENT	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S	1 042				
WASTE MANAGEMENT	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S	200				
WASTE MANAGEMENT	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F1/2)	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Ward 12	19.218 Degrees	34.425 Degrees	1 250				
WASTE MANAGEMENT	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F2/2)	Renewal	alidating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Ward 12	19.218 Degrees	34.425 Degrees	770				
Parent Capital expenditure											211 056	280 086	274 775	142 286	95 835

Table 61 MBRR SA37 - Projects delayed from previous financial year

R thousand											Previous target year to complete	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude		Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
PUBLIC SAFETY																
	CHANGE EXIT OF KLEINMOND FIRE STATION	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		300	300	300		
	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Upgrading	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		1 000	1 000	895		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		1 500	1 500	33		
	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19358;-34592	19358;-34592			50	8		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 03	34°23'52.81"S 19°15'56.13"E	34°23'52.81"S 19°15'56.13"E		200	200	25		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		150	150	65		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 05	19°21'80"E 34°42'60"S	19°21'80"E 34°42'60"S		120	120	84		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 06	19°21'70"E 34°43'20"S	19°21'70"E 34°43'20"S		150	150	74		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 08	19°12'70"E 34°39'70"S	19°12'70"E 34°39'70"S		120	120	6		
	SAFETY CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S		100	100	24		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 01	19358;-34592	19358;-34592		100	100	40		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19349;-34597	19349;-34597		50	50	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19.343 -34.596 Degrees	19.343 -34.596 Degrees		50	50	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19.343 -34.595 Degrees	19.343 -34.595 Degrees		50	50	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 08	19°12'70"E 34°39'70"S	19°12'70"E 34°39'70"S		100	100	1		
	SAFETY CAMERAS AT ENTRANCES OF TOWN	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S		100	100	18		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34455	19448;-34455		100	100	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34457	19448;-34457		30	30	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448;-34459	19448;-34459		50	50	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		250	250	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		226	226	0		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 12	34°25'25.77"S 19°12'31.21"E	34°25'25.77"S 19°12'31.21"E		150	150	91		
	CCTV CAMERAS-BETTY'S BAY	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 10	34°20'07.1"S Degrees	18°59'47.1"E Degrees		50	50	5		
	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		500	500	500		
	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		300	300	300		
	ACCESS CONTROL	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		100	100	100		
	BUILDING RENOVATIONS FARM 585/3	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		1 421	1 421	1 421		
PLANNING & DEVELOPMENT	BUILDING CONTROL OFFICE EXTENSION	New	A capable, ethical and developmental state	Inclusion and access	5	Operational Buildings	Municipal Offices	Overstrand	19,24 Degrees	34,418 Degrees		1 000	500	500		
	PURCHASE OF ERF 4013 BETTYS BAY	New	esponsive, accountable, effective and efficient local governme	Inclusion and access	5	Community Facilities	Public Open Space	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S			108	100		
	HAWSTON INDUSTRIAL BUSINESS HUB	New	esponsive, accountable, effective and efficient local governme	Inclusion and access	5	Community Facilities	Public Open Space	Ward 08	19.134 -34.396 Degrees	19.134 -34.396 Degrees		4 871	4 871	800		
COMMUNITY AND SOCIAL SERVICES	HERMANUS-WELCOME BOARD	New	A capable, ethical and developmental state	Inclusion and access	3	Community Facilities	Other	Ward 03	34°23'52.81"S 19°15'56.13"E	34°23'52.81"S 19°15'56.13"E			800	756		
	SHELTER FOR COMMUNITIES AT TAXI RANK	New	A capable, ethical and developmental state	Inclusion and access	3	Community Facilities	Taxi Ranks/Bus Terminals	Ward 03	19.210 -34.418	19.210 -34.418			438	404		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	4	Sport and Recreation Facilities	Outdoor Facilities	Ward 08	19.126 Degrees	34.384 Degrees			1 637	292		
	FENCING DOG PARK	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	4	Community Facilities	Other	Ward 13	19.176 -34.420	19.176 -34.420			100	100		
ROADS	EXTENSION OF PLEIN STREET	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	Roads Infrastructure	Roads	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees			400	400		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	Roads Infrastructure	Roads	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			920	920		
ELECTRICITY	HERMANUS MV & LV UPGRADE/REPLACEMENT	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 03	34°25'16.83"S Degrees	19°13'00.62"E Degrees			5 000	4 940		
	KLEINMOND MV LV NETWORK UPGRADE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees			1 902	1 861		
	HAWSTON MV LV UPGRADE REPLACEMENT	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees			396	372		
	HIGHMAST LIGHTS	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	Other	Ward 05	34°25'00,63"S 19°10' 23,28"E	34°25' 00,63"S 19° 10'23,28"E			800	744		
	ZITHANDE STREET LIGHTS	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Electrical Infrastructure	Other	Ward 12	34°25'25.77"S 19°12'31.21"E	34°25'25.77"S 19°12'31.21"E			377	370		
WATER	UPGRADE HERMANUS WELL FIELDS PHASE 2	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Water Supply Infrastructure	Distribution	Multi-ward Hermanus Area	19.237° E Degrees	34.376° S Degrees			6 692	4 692		
	WATER MASTER PLAN IMPLEMENTATION	Renewal	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	Overstrand	Overstrand			11 462	7 273		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			280	280		
	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			150	150		
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Kleinmond Area	18.986° E Degrees	34.342° S Degrees			1 490	1 080		
	GANSBAAI CBD SEWER NETWORK EXTENSION	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	19.352° E Degrees	134.586° S Degrees			4 000	1 098		
	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees			5 182	1 877		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			1 400	1 400		
	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			620	620		
	ZWELIHLE SEWER	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Multi-ward HM Area	19.218° E Degrees	34.433° S Degrees			7 757	449		
STORMWATER	EXTENTION OF PLEIN STREET	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees			260	260		
WASTE MANAGEMENT	GANSBAAI LANDFILL SITE FENCE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Landfill Sites	Ward 02	19°12'24.28"E -34°25'27.27"S	19°12'24.28"E -34°25'27.27"S			463	463		
	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S			1 042	1 042		
	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S			200	200		

2.13 Legislation compliance status

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

1. In year reporting
   Reporting to National Treasury in electronic format is being fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is being fully complied with and includes monthly published financial performance on the Municipality's website.

2. Internship programme
   The Municipality is participating in the Municipal Financial Management Internship programme and currently has five inters in the programme.

3. Budget and Treasury Office
   The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee
   An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan
   A SDBIP document will be tabled in council as part of the IDP.

6. Annual Report
   Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMA Training
   In excess of 120 municipal officials of Overstrand Municipality have completed the MFMA training.

8. Policies
   All budget related policies have been reviewed and will be tabled in Council on 31 March 2021.

2.14 Other supporting documents

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
REVENUE ITEMS:									
Property rates									
Total Property Rates	267 473	284 076	240 914	262 551	259 241	259 241	275 637	286 662	298 129
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	51 711	50 983		–	–	–	–	–	–
Net Property Rates	**215 763**	**233 093**	**240 914**	**262 551**	**259 241**	**259 241**	**275 637**	**286 662**	**298 129**
Service charges - electricity revenue									
Total Service charges - electricity revenue	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
less Revenue Foregone (in excess of 50 kwh per indigent household per month)									
less Cost of Free Basic Services (50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue	**349 298**	**378 693**	**415 947**	**386 294**	**386 294**	**386 294**	**499 317**	**559 033**	**625 910**
Service charges - water revenue									
Total Service charges - water revenue	**110 932**	**130 637**	**133 628**	**128 520**	**128 520**	**128 520**	**132 168**	**137 455**	**142 953**
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		**779**							
less Cost of Free Basic Services (6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–
Net Service charges - water revenue	**110 932**	**129 858**	**133 628**	**128 520**	**128 520**	**128 520**	**132 168**	**137 455**	**142 953**
Service charges - sanitation revenue									
Total Service charges - sanitation revenue	**72 106**	**78 037**	**80 871**	**78 913**	**78 913**	**78 913**	87 631	91 137	94 782
less Revenue Foregone (in excess of free sanitation service to indigent households)		**318**							
less Cost of Free Basic Services (free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–
Net Service charges - sanitation revenue	**72 106**	**77 719**	**80 871**	**78 913**	**78 913**	**78 913**	**87 631**	**91 137**	**94 782**
Service charges - refuse revenue									
Total refuse removal revenue	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Total landfill revenue	–	–	–	–	–	–	–	–	–
less Revenue Foregone (in excess of one removal a week to indigent households)	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent households)	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue	**57 775**	**61 763**	**69 102**	**69 482**	**69 482**	**69 482**	**74 741**	**77 731**	**80 840**
Other Revenue by source									
Discontinued Operations				–	–	–	–	–	–
Rent on Land				4 181	4 181	4 181	1 106	1 150	1 195
Operational Revenue				7 357	7 357	7 357	6 039	5 568	5 630
Intercompany/Parent-subsidiary Transactions				–	–	–	–	–	–
Surcharges and Taxes				–	–	–	–	–	–
Sales of Goods and Rendering of Services	48 492	83 673	143 186	102 460	85 066	85 066	119 765	85 042	36 237
Total 'Other' Revenue	**48 492**	**83 673**	**143 186**	**113 998**	**96 604**	**96 604**	**126 909**	**91 759**	**43 063**

Supporting detail to budgeted financial performance (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	296 682	368 000	382 527	274 762	441 241	441 241	290 769	303 976	321 376
Pension and UIF Contributions				48 588			48 870	51 014	51 385
Medical Aid Contributions				18 241			17 876	18 741	19 437
Overtime				295			317	331	346
Performance Bonus				22 134			22 518	23 343	24 024
Motor Vehicle Allowance				8 032			8 255	8 258	8 266
Cellphone Allowance				2 565			2 465	2 465	2 450
Housing Allowances				2 870			2 674	2 724	2 700
Other benefits and allowances				42 803			55 621	57 652	59 890
Payments in lieu of leave				–			–	–	–
Long service awards				2 166			3 230	3 230	3 230
Post-retirement benefit obligations				12 869			11 208	11 208	11 208
sub-total	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–	–	–
Total Employee related costs	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**
Contributions recognised - capital									
List contributions by contract				1 688	9 688	9 688	14 243	1 312	1 324
Total Contributions recognised - capital	**–**	**–**	**–**	**1 688**	**9 688**	**9 688**	**14 243**	**1 312**	**1 324**
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	134 846	131 114	134 541	141 307	141 307	141 307	145 272	143 839	142 961
Lease amortisation				570	570	570	390	209	420
Capital asset impairment				–	–	–	–	–	–
Depreciation resulting from revaluation of PPE				–	–	–	–	–	–
Total Depreciation & asset impairment	**134 846**	**131 114**	**134 541**	**141 877**	**141 877**	**141 877**	**145 663**	**144 047**	**143 381**
Bulk purchases									
Electricity Bulk Purchases	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Water Bulk Purchases				–	–	–	–	–	–
Total bulk purchases	**225 844**	**242 614**	**278 485**	**270 260**	**270 260**	**270 260**	**353 707**	**385 187**	**419 468**
Transfers and grants									
Cash transfers and grants	–	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Non-cash transfers and grants	1 800	–	–	–	–	–	–	–	–
Total transfers and grants	**1 800**	**486**	**560**	**11 610**	**8 680**	**8 680**	**12 324**	**12 557**	**13 060**
Contracted services									
Outsourced Services				92 907			107 372	110 048	115 541
Consultants and Professional Services				36 692			38 471	38 687	48 871
Contractors	167 079	186 336	177 914	92 816	224 809	224 809	101 496	103 097	108 305
Total contracted services	**167 079**	**186 336**	**177 914**	**222 414**	**224 809**	**224 809**	**247 340**	**251 832**	**272 718**

Supporting detail to budgeted financial performance (Continued)

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other Expenditure By Type									
Collection costs				6 666			6 642	7 041	7 463
Contributions to 'other' provisions				4 109			10 200	10 200	10 200
Audit fees				5 322			5 561	5 561	5 561
General expenses	55 726	71 333	90 183		115 613	115 613			
Operating Leases				1 578			1 611	1 624	1 637
Operational Cost				105 640			117 606	100 468	86 782
Statutory Payments other than Income Taxes				–	–	–	–	–	–
Total 'Other' Expenditure	**55 726**	**71 333**	**90 183**	**123 315**	**115 613**	**115 613**	**141 620**	**124 893**	**111 643**
Repairs and Maintenance by Expenditure Item									
Employee related costs	53 689	89 415	96 484	100 057	101 445	101 445	126 792	133 060	135 752
Other materials	30 000	17 594	18 615	20 206	22 268	22 268	20 700	22 613	23 360
Contracted Services	67 791	85 762	58 168	79 701	81 454	81 454	95 771	97 826	102 992
Other Expenditure	8 555	22 253	15 250	10 941	13 453	13 453	10 971	11 428	11 895
Total Repairs and Maintenance Expenditure	160 036	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999

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

Description R thousand	Vote 1 - Council & Mayor's Office	Vote 2 - Municipal Manager & Internal Audit	Vote 3 - Management Services	Vote 4 - Finance	Vote 5 - Infrastructure & Planning	Vote 6 - Protection Services	Vote 7 - Economic and Social Development & Tourism	Vote 8 - Community Services	Total
Revenue By Source									
Property rates	–	–	–	275 637	–	–	–	–	**275 637**
Service charges - electricity revenue	–	–	–	676	498 641	–	–	–	**499 317**
Service charges - water revenue	–	–	–	52	–	–	–	132 116	**132 168**
Service charges - sanitation revenue	–	–	–	–	–	1	–	87 630	**87 631**
Service charges - refuse revenue	–	–	–	–	–	–	–	74 741	**74 741**
Service charges - other	–	–	–	–	–	–	–	–	**–**
Rental of facilities and equipment	–	–	–	–	0	–	63	3 377	**3 440**
Interest earned - external investments	–	–	–	27 456	–	–	–	–	**27 456**
Interest earned - outstanding debtors	–	–	–	4 680	–	–	–	0	**4 681**
Dividends received	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits	–	–	–	0	75	28 137	–	10	**28 223**
Licences and permits	–	–	–	–	–	1 737	–	302	**2 039**
Agency services	–	–	–	–	–	6 670	–	10	**6 680**
Other revenue	94	–	869	8 599	119 980	566	1	5 025	**135 134**
Transfers and subsidies	31 191	–	–	1 550	41 530	2 420	2 774	60 228	**139 692**
Gains	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contributions)	**31 285**	**–**	**869**	**318 650**	**660 226**	**39 531**	**2 838**	**363 440**	**1 416 839**
Expenditure By Type									
Employee related costs	15 453	7 039	30 643	50 962	71 637	74 843	12 125	201 101	**463 804**
Remuneration of councillors	12 401	–	–	–	–	–	–	–	**12 401**
Debt impairment	–	–	–	300	300	20 000	–	900	**21 500**
Depreciation & asset impairment	6	15	1 764	185	27 480	833	144	115 236	**145 663**
Finance charges	–	–	–	56	16 877	–	–	34 871	**51 804**
Bulk purchases	–	–	–	–	353 707	–	–	–	**353 707**
Other materials	25	63	1 882	450	6 570	2 642	395	32 817	**44 845**
Contracted services	273	640	8 026	8 853	118 570	12 508	1 704	96 766	**247 340**
Transfers and subsidies	250	–	–	12 074	–	–	–	–	**12 324**
Other expenditure	8 640	283	18 425	22 803	77 171	4 676	2 944	6 677	**141 620**
Losses	–	–	–	–	–	–	–	–	**–**
Total Expenditure	**37 047**	**8 040**	**60 741**	**95 684**	**672 313**	**115 502**	**17 311**	**488 368**	**1 495 006**
Surplus/(Deficit)	**(5 762)**	**(8 040)**	**(59 871)**	**222 966**	**(12 088)**	**(75 971)**	**(14 474)**	**(124 928)**	**(78 168)**
Transfers and subsidies - capital (monetary allocations)	**–**	**–**	**–**	**–**	**19 119**	**–**	**–**	**27 235**	**46 354**
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	12 500	–	–	1 743	**14 243**
Transfers and subsidies - capital (in-kind - all)	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus/(Deficit) after capital transfers & contributions	**(5 762)**	**(8 040)**	**(59 871)**	**222 966**	**19 531**	**(75 971)**	**(14 474)**	**(95 950)**	**(17 571)**

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

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS									
Call investment deposits									
Call deposits	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Other current investments	–	–	–	–	–	–	–	–	–
Total Call investment deposits	**380 514**	**409 200**	**510 243**	**400 000**	**400 000**	**400 000**	**400 000**	**400 000**	**400 000**
Consumer debtors									
Consumer debtors	86 731	100 108	128 965	111 229	125 132	125 132	126 617	129 753	134 702
Less: Provision for debt impairment	(21 774)	(26 108)	(40 486)	(27 340)	(40 641)	(40 641)	(42 141)	(43 641)	(45 141)
Total Consumer debtors	**64 957**	**74 000**	**88 479**	**83 889**	**84 491**	**84 491**	**84 475**	**86 111**	**89 560**
Debt impairment provision									
Balance at the beginning of the year	(20 593)	(21 774)	(26 108)	(22 260)	(40 486)	(40 486)	(40 641)	(42 141)	(43 641)
Contributions to the provision	(1 983)	(5 162)	(15 037)	(5 980)	(896)	(896)	(1 500)	(1 500)	(1 500)
Bad debts written off	803	828	659	900	741	741	–	–	–
Balance at end of year	**(21 774)**	**(26 108)**	**(40 486)**	**(27 340)**	**(40 641)**	**(40 641)**	**(42 141)**	**(43 641)**	**(45 141)**
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	5 494 662	5 680 408	5 892 119	6 351 894	6 204 060	6 204 060	6 478 835	6 621 121	6 716 956
Leases recognised as PPE				–	–	–	–	–	–
Less: Accumulated depreciation	2 148 466	2 274 979	2 403 421	2 561 486	2 561 486	2 561 486	2 706 758	2 850 597	2 993 558
Total Property, plant and equipment (PPE)	**3 346 195**	**3 405 429**	**3 488 698**	**3 790 408**	**3 642 574**	**3 642 574**	**3 772 076**	**3 770 524**	**3 723 398**
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)							–	–	–
Current portion of long-term liabilities	(33 448)	(39 725)	(45 458)	(52 751)	(53 956)	(53 956)	(50 263)	(56 515)	(47 277)
Total Current liabilities - Borrowing	**(33 448)**	**(39 725)**	**(45 458)**	**(52 751)**	**(53 956)**	**(53 956)**	**(50 263)**	**(56 515)**	**(47 277)**
Trade and other payables									
Trade Payables	(98 032)	(97 922)	(134 897)	(104 604)	(98 955)	(98 955)	(180 596)	(206 288)	(265 171)
Other Creditors	(21 776)	(10 041)	(31 133)				–	–	–
Unspent conditional transfers							–	–	–
VAT							**–**	**–**	**–**
Total Trade and other payables	(119 809)	(107 963)	(166 030)	(104 604)	(98 955)	(98 955)	(180 596)	(206 288)	(265 171)
Non current liabilities - Borrowing									
Borrowing	(408 658)	(422 933)	(431 475)	(430 260)	(430 401)	(430 401)	(430 795)	(424 794)	(428 033)
Finance leases (including PPP asset element)	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Non current liabilities - Borrowing	(408 658)	(422 933)	(431 475)	(430 260)	(430 401)	(430 401)	(430 795)	(424 794)	(428 033)
Provisions - non-current									
Retirement benefits	(98 747)	(108 914)	(92 981)	(132 766)	(132 766)	(132 766)	(110 759)	(116 081)	(121 669)
List other major provision items									
Refuse landfill site rehabilitation	(92 013)	(98 402)	(98 409)	(106 868)	(106 868)	(106 868)	(96 642)	(91 424)	(84 537)
Other	**(14 291)**	**(14 841)**	**(17 868)**	**(17 351)**	**(17 351)**	**(17 351)**	**(19 638)**	**(20 601)**	**(21 614)**
Total Provisions - non-current	(205 051)	(222 157)	(209 257)	(256 985)	(256 985)	(256 985)	(227 039)	(228 107)	(227 820)
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	3 293 898	3 422 258	3 527 808	3 605 894	3 605 894	3 605 894	3 660 705	3 677 777	3 671 874
GRAP adjustments	(15 766)	(502)	471	–	–	–	–	–	–
Restated balance	3 278 133	3 421 756	3 528 279	3 605 894	3 605 894	3 605 894	3 660 705	3 677 777	3 671 874
Surplus/(Deficit)	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Transfers to/from Reserves	(5)	(3)	(0)	(6)	(6)	(6)	750	750	750
Depreciation offsets							–	–	–
Other adjustments				**100 020**	**100 068**	**100 068**	**33 892**	**14 207**	**15 793**
Accumulated Surplus/(Deficit)	**3 422 258**	**3 528 279**	**3 670 476**	**3 651 390**	**3 660 705**	**3 660 705**	**3 677 777**	**3 671 874**	**3 641 991**
Reserves									
Housing Development Fund	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Capital replacement				–	–	–	–	–	–
Self-insurance				–	–	–	–	–	–
Other reserves									
Compensation for Occupational Injuries and Diseases				–	–	–	–	–	–
Employee Benefit Reserve				–	–	–	–	–	–
Non-current Provisions Reserve				–	–	–	–	–	–
Valuation Reserve				–	–	–	–	–	–
Investment in associate account				–	–	–	–	–	–
Capitalisation Reserve				–	–	–	–	–	–
Equity				–	–	–	–	–	–
Non-Controlling Interest				–	–	–	–	–	–
Share Premium				–	–	–	–	–	–
Revaluation				–	–	–	–	–	–
Total Reserves	**3 259**	**3 227**	**3 227**	**3 345**	**3 345**	**3 345**	**3 228**	**3 228**	**3 228**
TOTAL COMMUNITY WEALTH/EQUITY	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

Table 65 MBRR Table SA 9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Estimate	Estimate	Estimate
Demographics											
Population	0	55 012	74 546	80 432	96 177	102 024	105 901	109 925	114 102	115 620	117 290
Females aged 5 - 14	0	2 770	5 837	5 228	7 280	7 952	8 254	8 568	8 893	7 461	7 568
Males aged 5 - 14	0	2 816	5 892	5 278	6 935	7 575	7 862	8 161	8 471	7 532	7 641
Females aged 15 - 34	0	5 561	11 567	13 139	15 386	16 806	17 444	18 107	18 795	18 751	19 022
Males aged 15 - 34	0	6 029	11 235	13 648	15 217	16 621	17 252	17 908	18 588	19 477	19 758
Unemployment	0	5 165	8 099	4 237	5 030	10 961	11 378	11 810	12 259	6 047	6 134
Monthly household income (no. of households)											
No income	0	2 226	770	4 585	5 601	5 763	5 930	6 102	6 148	6 347	6 439
R1 - R1 600	0	6 149	5 307	5 326	6 506	6 695	6 889	7 089	7 142	7 373	7 480
R1 601 - R3 200	0	3 742	3 177	4 878	5 959	6 131	6 309	6 492	6 541	6 753	6 851
R3 201 - R6 400	0	3 344	3 789	4 362	5 328	5 483	5 642	5 805	5 849	6 038	6 125
R6 401 - R12 800	0	2 303	2 750	3 830	4 678	4 814	4 954	5 097	5 135	5 301	5 378
R12 801 - R25 600	0	920	1 947	2 896	3 538	3 640	3 746	3 854	3 884	4 009	4 067
R25 601 - R51 200	0	227	1 066	1 456	1 779	1 830	1 883	1 938	1 953	2 016	2 045
R52 201 - R102 400	0	77	184	486	594	611	629	647	652	673	683
R102 401 - R204 800	0	44	176	109	133	137	141	145	146	151	153
R204 801 - R409 600	0	–	–	81	99	102	105	108	109	112	114
R409 601 - R819 200	0	–	–	–	–	–	–	–	–	–	–
> R819 200	0	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)											
< R2 060 per household per month	0	7 053	9 542	10 295	12 310	13 059	13 555	14 070	14 605	14 799	15 013
	0	-	-	-	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Household/demographics (000)											
Number of people in municipal area	0	55 012	74 546	80 432	96 177	102 024	105 901	109 925	114 102	115 620	117 290
Number of poor people in municipal area	0	8 904	3 080	18 340	22 402	23 052	23 720	24 408	24 592	25 388	25 756
Number of households in municipal area	0	0	0	0	33 692	31 162	31 710	31 739	33 643	35 662	37 802
Number of poor households in municipal area	0	0	0	0	7 385	7 630	7 595	7 461	8 000	8 240	8 480
Definition of poor household (R per month)	0	0	0	0	0	766	848	892	968	1 026	1 087
Housing statistics											
Formal	0	-	-	-	33 692	31 162	31 710	31 739	33 643	35 662	37 802
Informal	0	-	-	-	3 052	3 620	3 675	3 675	3 558	3 558	3 558
Total number of households		-	-	-	36 744	34 782	35 385	35 414	37 201	39 220	41 360
Dwellings provided by municipality	0	-	-	-	-	171	67	311	150	100	100
Dwellings provided by province/s	0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	0	-	-	-	-	-	-	-	-	-	-
Total new housing dwellings		-	-	-	-	171	67	311	150	100	100
Economic											
Inflation/inflation outlook (CPIX)					6,4%	4,7%	4,1%	4,5%	4,5%	4,6%	4,6%
Interest rate - borrowing					10,1%	10,1%	9,8%	10,7%	9,8%	9,8%	9,8%
Interest rate - investment					7,6%	7,8%	6,8%	7,1%	4,6%	4,6%	4,6%
Remuneration increases					7,4%	7,0%	6,5%	6,4%	4,0%	4,0%	4,0%
Consumption growth (electricity)					0,0%	1,0%	2,0%	3,0%	1,0%	1,0%	1,0%
Consumption growth (water)					2,2%	2,4%	3,0%	3,0%	2,0%	2,0%	2,0%
Collection rates											
Property tax/service charges					99,4%	98,2%	97,1%	97,9%	100,0%	100,0%	100,0%
Rental of facilities & equipment					99,7%	96,8%	96,1%	97,1%	97,1%	97,1%	97,1%
Interest - external investments					100,0%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Interest - debtors					99,7%	98,2%	98,5%	97,1%	97,1%	97,1%	97,1%
Revenue from agency services					100,0%	100,0%	100,0%	97,1%	97,1%	97,1%	97,1%

Table 66 MBRR SA11 – Property rates summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Valuation:									
Date of valuation:	02/07/2016	02/07/2016	02/07/2016	02/07/2016					
Financial year valuation used	**2016/2017**	**2016/2017**	**2016/2017**	**2016/2017**			**2016/2017**		
Municipal by-laws s6 in place? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)	No	No	No	No			No		
No. of assistant valuers (FTE)	**2**	**2**	**2**	2			2		
No. of data collectors (FTE)	6	6	6	6			6		
No. of internal valuers (FTE)	-	-	-	-			-		
No. of external valuers (FTE)	3	3	3	3			3		
No. of additional valuers (FTE)	-	-	-	-			-		
Valuation appeal board established? (Y/N)	Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)	60	48	36	24					
No. of properties	42 949	42 823	42 895	43 170			43 170		
No. of sectional title values	2 560	2 210	2 577	2 577			2 577		
No. of unreasonably difficult properties s7(2)	-	-	-	-			-		
No. of supplementary valuations	1	1	2	2			2		
No. of valuation roll amendments	12	27	10	10			10		
No. of objections by rate payers	12	11	14	14			14		
No. of appeals by rate payers	1	2	12	12			12		
No. of successful objections	1	6	14	14			14		
No. of successful objections > 10%	1	1	1	1			1		
Supplementary valuation	2 500	2 566	3 099	1 987			1 987		
Public service infrastructure value (Rm)	82	84	92	77			81		
Municipality owned property value (Rm)	905	924	894	902			956		
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)	98	84	92	77	77	77	81	81	81
Valuation reductions-nature reserves/park (Rm)	368	368	339	359	359	359	380	380	380
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	450	476	475	476	476	476	504	504	504
Valuation reductions-public worship (Rm)	158	175	183	192	192	192	204	204	204
Valuation reductions-other (Rm)	1 946	2 860	1 107	1 103	1 103	1 103	1 169	1 169	1 169
Total valuation reductions:	**3 020**	**3 963**	**2 196**	**2 206**	**2 206**	**2 206**	**2 339**	**2 339**	**2 339**
Total value used for rating (Rm)	43 689	46 907	48 668	50 432	50 432	50 432	53 458	53 458	53 458
Total land value (Rm)	21 274	22 595	23 042	23 241	23 241	23 241	24 636	**24 636**	**24 636**
Total value of improvements (Rm)	25 585	27 770	28 743	28 930	28 930	28 930	30 665	30 665	30 665
Total market value (Rm)	46 859	50 364	51 785	52 171	52 171	52 171	55 301	55 301	55 301
Rating:									
Residential rate used to determine rate for other categories? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)	No	No	No	No			No		
Special rating area used? (Y/N)	Yes	Yes	No	Yes			Yes		
Phasing-in properties s21 (number)			No	No	0	0	No	0	0
Rates policy accompanying budget? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)	220	220	220	220			220		
Non-residential prescribed ratio s19? (%)	51,6%	51,5%	51,5%	51,5%					
Rate revenue:									
Rate revenue budget (R '000)	214 975	233 034	243 999	250 941	250 941	250 941	261 317	270 463	279 929
Rate revenue expected to collect (R'000)	214 975	233 034	243 999	250 941	250 941	250 941	261 317	270 463	279 929
Expected cash collection rate (%)	99,4%	98,2%	97,1%	100,0%	100,0%	100,0%	100,0%	100,0%	100,0%
Special rating areas (R'000)	7 494	8 047		8 300	8 300	8 300	8 591	8 891	9 202
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	0	0	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)	0	0	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	0	0	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

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

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2020/21																
Valuation:																
No. of properties	38 161	–	1 574	166	364	2 082	569	–	–	–	–	–	174	–	151	–
No. of sectional title property values	2 251	–	327	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Supplementary valuation (Rm)	TOTAL 1987	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued	100 TOTAL	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Years since last valuation (select)	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Frequency of valuation (select)	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)	207000000	0	40232000	679000	3030000	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Flat rate used? (Y/N)	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO
Is balance rated by uniform rate/variable rate?	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)	–	–	–	–	–	–	77	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/park (Rm)	–	–	–	–	–	–	–	–	–	–	–	–	359	–	–	–
Valuation reductions-mineral rights (Rm)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)	476	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	192	–
Valuation reductions-other (Rm)	1 103	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:																
Total value used for rating (Rm)	44 536	–	4 930	490	476	–	–	–	–	–	–	–	–	–	–	–
Total land value (Rm)	19 640	–	1 822	374	291	654	68	–	–	–	–	–	255	–	137	–
Total value of improvements (Rm)	24 896	–	3 108	117	240	8	0	–	–	–	–	–	104	–	209	–
Total market value (Rm)	**44 536**	**–**	**4 930**	**490**	**531**	**902**	**77**	**–**	**–**	**–**	**–**	**–**	**359**	**–**	**346**	**–**
Rating:																
Average rate	0,005960	–	0,009030	0,001490	0,009030	–	–	–	0,005960	–	–	–	–	–	–	–
Rate revenue budget (R '000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)	207 000	–	40 232	679	3 030	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	100,0%	0,0%	100,0%	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Table 68 MBRR SA12b – Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2021/22																
Valuation:																
No. of properties	28 161	1	1 574	166	364	2 082	569	-	-	-	-	-	174	-	151	-
No. of sectional title property values	2 251	-	327	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued	100 TOTAL															
Years since last valuation (select)	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5
Frequency of valuation (select)	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Method of valuation used (select)	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)	-	-	-	-	-	-	81	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	380	-	-	-
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	504	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	204	-
Valuation reductions-other (Rm)	1 169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																
Total value used for rating (Rm)	47 198	-	5 226	520	504	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	20 819	-	1 931	396	308	693	73	-	-	-	-	-	270	-	145	-
Total value of improvements (Rm)	26 390	-	3 295	124	254	263	9	-	-	-	-	-	110	-	222	-
Total market value (Rm)	**47 208**	**-**	**5 226**	**520**	**563**	**956**	**81**	**-**	**-**	**-**	**-**	**-**	**380**	**-**	**367**	**-**
Rating:																
Average rate	0,006200	–	0,009390	0,001550	0,009390	–	–	–	0,006200	–	–	–	–	–	–	–
Rate revenue budget (R '000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)	215 280	–	42 125	776	3 136	–	–	–	–	–	–	–	–	–	–	–
Expected cash collection rate (%)	100,0%	0,0%	100,0%	100,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Table 69 MBRR SA13a – Service tariffs by category

Description	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2019/20	2021/22 Medium Term Revenue & Expenditure Framework		
						Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Property rates (rate in the Rand)								
Residential properties		0,0051	0,0054	0,0057	0,0060	0,0062	0,0066	0,0070
Residential properties - vacant land		0,0070	0,0074	0,0078	0,0082	0,0085	0,0090	0,0095
Formal/informal settlements								
Small holdings								
Farm properties - used		0,0013	0,0013	0,0014	0,0015	0,0016	0,0016	0,0017
Farm properties - not used								
Industrial properties								
Business and commercial properties		0,0077	0,0082	0,0086	0,0090	0,0094	0,0100	0,0106
Communal land - residential								
Communal land - small holdings								
Communal land - farm property								
Communal land - business and commercial								
Communal land - other								
State-owned properties		0,0077	0,0082	0,0086	0,0090	0,0094	0,0100	0,0106
Municipal properties								
Public service infrastructure								
Privately owned towns serviced by the owner								
State trust land								
Restitution and redistribution properties								
Protected areas								
National monuments properties								
Exemptions, reductions and rebates (Rands)								
Residential properties								
R15 000 threshhold rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption		220 000	220 000	220 000	220 000	220 000	220 000	220 000
Pensioners/social grants rebate or exemption		220 000	220 000	220 000	220 000	220 000	220 000	220 000
Temporary relief rebate or exemption		40-100%	40-100%	40-100%	40-100%	40-100%	40-100%	40-100%
Bona fide farmers rebate or exemption								
Other rebates or exemptions		75%	75%	75%	75%	75%	75%	75%
Water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		122	129	137	143	148	157	167
Service point - vacant land (Rands/month)		122	129	137	143	148	157	167
Water usage - flat rate tariff (c/kl)	0 - 6 kl	450	502	560	585	608	644	683
Water usage - life line tariff	7 - 18 kl	1 024	1 085	1 147	1 199	1 247	1 322	1 401
Water usage - Block 1 (c/kl)	19 - 30 kl	1 661	1 761	1 861	1 945	2 023	2 144	2 273
Water usage - Block 2 (c/kl)	31 - 45 kl	2 557	2 711	2 866	2 995	3 115	3 302	3 500
Water usage - Block 3 (c/kl)	46 - 60 kl	3 322	3 521	3 722	3 889	4 045	4 288	4 545
Water usage - Block 4 (c/kl)	> 60 kl	4 430	4 696	4 964	5 187	5 394	5 718	6 061
Other								
Waste water tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		109	115	122	127	132	140	149
Service point - vacant land (Rands/month)		109	115	122	127	132	140	149
Waste water - flat rate tariff (c/kl)		1 222	1 296	1 370	1 432	1 489	1 578	1 673
Volumetric charge - Block 1 (c/kl)	Basic charge pumps	73	78	82	86	89	94	100
Volumetric charge - Block 2 (c/kl)	Service per pump	499	529	560	585	608	645	683
Volumetric charge - Block 3 (c/kl)								
Volumetric charge - Block 4 (c/kl)								
Other								
Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		268	292	335	356	408	433	459
Service point - vacant land (Rands/month)		268	292	335	356	408	433	459
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)	101	107	120	128	146	155	164
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)	Credit Meter							
Meter - IBT Block 2 (c/kwh)	0 - 350 kWh	108,6	114,9	128,7	136,7	156,6	166,0	176,0
Meter - IBT Block 3 (c/kwh)	351 - 600 kWh	158,2	167,8	188,9	200,7	230,0	243,8	258,4
Meter - IBT Block 4 (c/kwh)	> 600 kWh	192,8	206,0	232,2	246,6	282,6	299,6	317,5
Meter - IBT Block 5 (c/kwh)	Prepaid Meter							
Prepaid - IBT Block 1 (c/kwh)	0 - 350 kWh	100,3	106,1	118,9	126,2	144,7	153,3	162,5
Prepaid - IBT Block 2 (c/kwh)	351 - 600 kWh	149,0	158,1	178,1	189,2	216,8	229,8	243,5
Prepaid - IBT Block 3 (c/kwh)	> 600 kWh	185,3	198,0	223,2	237,1	271,7	287,9	305,2
Prepaid - IBT Block 4 (c/kwh)								
Prepaid - IBT Block 5 (c/kwh)								
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee		155	164	185	194	202	214	227
80l bin - once a week								
250l bin - once a week		155	164	185	194	202	214	227

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

Description	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
						Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Exemptions, reductions and rebates (Rands)		-	-	-	-	-	-	-
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
		0,000000	0,000000	0,000000	0,000000	0,000000	0,000000	0,000000
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Water tariffs	Basic charge	122	129	137	143	148	157	167
	Basic charge	122	129	137	143	148	157	167
	0 - 6 kl	450	502	560	585	608	644	683
	7 - 18 kl	1 024	1 085	1 147	1 199	1 247	1 322	1 401
	19 - 30 kl	1 661	1 761	1 861	1 945	2 023	2 144	2 273
	31 - 45 kl	2 557	2 711	2 866	2 995	3 115	3 302	3 500
	46 - 60 kl	3 322	3 521	3 722	3 889	4 045	4 288	4 545
	> 60 kl	4 430	4 696	4 964	5 187	5 394	5 718	6 061
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Waste water tariffs	Basic charge	109	115	122	127	132	140	149
	Basic charge	109	115	122	127	132	140	149
	Tariff per kl (c/kl)	1 222	1 296	1 370	1 432	1 489	1 578	1 673
	Basic charge - pumps	73	78	82	86	89	94	100
	Service per pump	499,4	529,4	559,6	584,8	608,1	644,6	683,3
		0,0	0,0	0,0	0,0	0,0	0,0	0,0
		0,0	0,0	0,0	0,0	0,0	0,0	0,0
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-

Table 71 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Outsourcing of sub function water and waste water treatmer	Yrs	15	Outsourcing of sub function water and waste water treatmer	07 December 2033	1 271 426
Outsourcing of sub function operation of landfil site	Yrs	13	Outsourcing of sub function operation of landfil site	30 November 2032	100 366
Note: Overstrand make use of contractual agreements to support the implementation of core function, but the definition of outsourcing do not apply to the other contracts entered into, due to ownership that is kept within the organisation					

Table 72 MBRR SA38 – Consolidated detailed operational projects

R thousand		2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Municipality:				
List all operational projects grouped by Municipal Vote				
Vote 1 - Council	Municipal Running Cost	37 047	37 680	38 583
Vote 2 - Municipal Manager	Municipal Running Cost	8 040	8 240	8 551
Vote 3 - Management Services				
	Municipal Running Cost	49 291	51 297	53 231
	Repairs and Maintenance	8 951	9 398	9 870
	Typical Workstreams	2 499	2 472	2 472
Vote 4 - Finance				
	Municipal Running Cost	74 989	79 023	91 739
	Repairs and Maintenance	1 693	1 693	1 693
	Typical Workstreams	19 002	19 765	20 560
Vote 5 - Infrastructure & Planning				
	Municipal Running Cost	573 529	611 454	654 229
	Repairs and Maintenance	42 680	44 573	45 761
	Typical Workstreams	55 241	35 842	19 733
Vote 6 - Protection Services				
	Municipal Running Cost	109 391	114 396	119 319
	Repairs and Maintenance	1 492	1 442	1 493
	Typical Workstreams	4 620	4 570	4 570
Vote 7 - Local Economic Development				
	Municipal Running Cost	14 999	12 551	13 097
	Repairs and Maintenance	253	253	253
	Typical Workstreams	2 059	1 759	1 759
Vote 8 - Community Services				
	Municipal Running Cost	271 827	273 123	279 937
	Repairs and Maintenance	196 634	204 950	212 260
	Typical Workstreams	20 770	20 579	21 501
Total Operational expenditure		**1 495 006**	**1 535 060**	**1 600 612**

Table 73 MBRR SA33 – Contracts having future budgetary implications

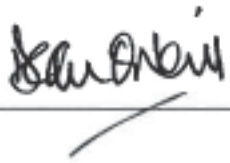
Description	Preceding Years	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework			Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract													
Contract 1: SC1890/2018: WATER & WASTE WATER TREATMENT OPERATIONS MANAGEMENT CONTRACT.	43 847	47 112	50 630	54 421	58 507	62 911	67 658	72 778	78 299	84 254	90 678		711 095
Contract 2: SC1892/2018: THE OPERATION OF THE GANSBAAI LANDFILL SITE, THE STANFORD PUBLIC WASTE DROP-OFF FACILITY, AND THE PEARLY BEACH PUBLIC WASTE DROP-OFF FACILITY	4 976	5 278	5 600	5 943	6 324	6 703	7 127	7 588	8 066	8 576	9 035		75 215
Contract 3 SC1933/2018: PROVISION FOR BANKING SERVICES	1 370	1 410	1 494	1 582	1 675	–	–	–	–	–	–		7 530
													–
													–
													–
Total Operating Expenditure Implication	50 193	53 801	57 724	61 946	66 505	69 614	74 785	80 366	86 365	92 830	99 713	–	793 840
Capital Expenditure Obligation By Contract													
Total Parent Expenditure Implication	**50 193**	**53 801**	**57 724**	**61 946**	**66 505**	**69 614**	**74 785**	**80 366**	**86 365**	**92 830**	**99 713**	**–**	793 840

2.15 Municipal manager's quality certificate

I, DGI O'NEILL, the municipal manager of **Overstrand Municipality**, hereby certify that the annual budget and supporting documentation for the **2021/2022 MTREF** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: DGI O'NEILL

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

Signature: 

Date: 20 May 2021

ANNEXURE A

PROPOSED AMENDMENTS TO DRAFT BUDGET

PROPOSED 2021/2022 FINAL BUDGET CHANGES

OPEX

			Draft 2021/2022	Draft 2022/2023	Draft 2023/2024	Change 2021/2022	Change 2022/2023	Change 2023/2024	Final 2021/2022	Final 2022/2023	Final 2023/2024	Comments
1	**COUNCIL & MAYORS OFFICE**											
2	Expenditure:Remuneration of Councillors:Total for Other councillors:Allowances and Service Related Benefits:Basic Salary	Council General	5 413 260	5 656 860	5 911 416	-107 618	-114 449	-121 593	5 305 642	5 542 411	5 789 823	The base for calculating the councillor allowances changed due to the current base year final determination of 0% salary increase
3			5 413 260	5 656 860	5 911 416	-107 618	-114 449	-121 593	5 305 642	5 542 411	5 789 823	
4												
5	**FINANCE**											
6	Expenditure : Operational Cost : External Computer Service : Specialised Computer Service	Acc Services	70 000	70 000	70 000	-70 000	-70 000	-70 000	0	0	0	Move Budget to applicable item
7	Expenditure : Operational Cost : External Computer Service : Software Licences	Acc Services	0	0	0	70 000	70 000	70 000	70 000	70 000	70 000	Move Budget to applicable item
8			70 000	70 000	70 000	0	0	0	70 000	70 000	70 000	
9												
10	**INFRASTRUCTURE & PLANNING**											
11	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Project Management	Environmental Management Serv			0	0	0	7 600 000			7 600 000	Amendment to 2023/2024 OPEX for Baboon Management Project
12	Expenditure:Contracted Services:Contractors:Fire Services	Environmental Management Serv	440 000	480 000	520 000	1 200 000	0	0	1 640 000	480 000	520 000	Additional Alien Clearing requests
13	Expenditure:Contracted Services:Contractors:Forestry	Environmental Management Serv	550 000	605 000	605 500	1 000 000	0	0	1 550 000	605 000	605 500	Additional Alien Clearing requests
14	Expenditure:Contracted Services:Outsourced Services:Refuse Removal	Solid Waste Disp: Overstrand	1 359 971	1 421 948	1 486 862	972 325	974 970	977 765	2 332 296	2 396 918	2 464 627	Additional Waste Management Exp relating to tendered operating costsasociated with operating the MRF
15	Expenditure:Contracted Services:Contractors:Haulage	Solid Waste Disp: Overstrand	7 890 550	8 913 140	9 472 230	883 360	396 040	407 600	8 773 910	9 309 180	9 879 830	Additional Waste Management Exp relating to haulage & chipping
16	Expenditure:Contracted Services:Contractors:Chipping	Solid Waste Disp: Overstrand	4 591 830	5 114 570	5 413 450	300 000	0	0	4 891 830	5 114 570	5 413 450	Additional Waste Management Exp relating to haulage & chipping
17	Inventory:Water	Dep Director: Engineering Planning	0	0	0	1 000	1 000	1 000	1 000	1 000	1 000	Recalculation of Water Inventory
18			14 832 351	16 534 658	17 498 042	4 356 685	1 372 010	8 986 365	19 189 036	17 906 668	26 484 407	
19												
20	**Eskom Bulk Purchases**											
21	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Serv & Con): Gansbaai	85 054 110	92 623 926	100 867 455	-85 054 110	-92 623 926	-100 867 455	0	0	0	Re-allocate Budget to applicable Department
22	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Gansbaai				85 054 110	92 623 926	100 867 455	85 054 110	92 623 926	100 867 455	Re-allocate Budget to applicable Department
23	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Kleinmond	29 562 274	32 193 316	35 058 521	4 828 949	5 258 725	5 726 752	34 391 223	37 452 041	40 785 273	Revised Eskom Bulk Electricity Purchases with new projections for 2020/21 as baseline
24	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Hermanus	190 807 970	207 789 879	226 283 179	18 196 951	19 816 480	21 580 146	209 004 921	227 606 359	247 863 325	Revised Eskom Bulk Electricity Purchases with new projections for 2020/21 as baseline
25	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Stanford	13 201 370	14 376 292	15 655 783	-1 531 651	-1 667 968	-1 816 418	11 669 719	12 708 324	13 839 365	Revised Eskom Bulk Electricity Purchases with new projections for 2020/21 as baseline
26	Expenditure:Bulk Purchases:Electricity:ESKOM	Elect(Purch/Sales): Gansbaai	85 054 110	92 623 926	100 867 455	13 543 102	14 748 438	16 061 049	98 597 212	107 372 364	116 928 504	Revised Eskom Bulk Electricity Purchases with new projections for 2020/21 as baseline
27			403 679 834	439 607 339	478 732 393	35 037 351	38 155 676	41 551 530	438 717 185	477 763 015	520 283 923	
28												
29	**COMMUNITY SERVICES**											
30	Expenditure:Contracted Services:Contractors:Gardening Services	Parks & Townlands: Gansbaai	193 401	201 137	201 137	500 000	0	0	693 401	201 137	201 137	Additional exp for Clearing of overgrown Municipal owned land
31	Expenditure:Contracted Services:Outsourced Services:Clearing and Grass Cutting Services	Parks & Townlands: Kleinmond	31 800	33 708	35 730	500 000	0	0	531 800	33 708	35 730	Additional exp for Clearing of overgrown Municipal owned land
32	Expenditure:Contracted Services:Outsourced Services:Clearing and Grass Cutting Services	Parks & Townlands: Hermanus	1 685 400	1 786 524	1 893 715	1 900 000	0	0	3 585 400	1 786 524	1 893 715	Additional exp for Clearing of overgrown Municipal owned land
33	Expenditure:Contracted Services:Outsourced Services:Clearing and Grass Cutting Services	Parks & Townlands: Stanford	58 976	58 976	58 976	200 000	0	0	258 976	58 976	58 976	Additional exp for Clearing of overgrown Municipal owned land
34	Expenditure : Depreciation and Amortisation : Depreciation : Furniture and Office Equipment	Multi-Purpose Centre: Hawston	9 705	13 282	12 088	-9 705	-13 282	-12 088	0	0	0	Re-allocate Budget to applicable Department/Directorate
35	Expenditure:Contracted Services:Electrical	Community Buildings:Gansbaai	16 968	17 986	19 065	-16 968	-17 986	-19 065	0	0	0	Re-allocations within department
36	Expenditure:Operational Cost: Municipal Services	Community Buildings:Gansbaai	0	0	0	16 968	17 986	19 065	16 968	17 986	19 065	New bkey to be created
37	Expenditure:Contracted Services:Electrical	Library:Gansbaai	6 342	6 722	7 125	-6 342	-6 722	-7 125	0	0	0	Re-allocations within department
38	Expenditure:Operational Cost: Municipal Services	Library:Gansbaai	0	0	0	6 342	6 722	7 125	6 342	6 722	7 125	New bkey to be created
39	Expenditure:Contracted Services:Electrical	Slipway:Kleinbaai	9 224	9 224	0	-9 224	-9 224	0	0	0	0	Re-allocations within department
40	Expenditure:Operational Cost: Municipal Services	Slipway:Kleinbaai	0	0	0	9 224	9 224	0	9 224	9 224	0	New bkey to be created
41	Expenditure:Contracted Services:Electrical	Sportgrounds:Gansbaai	8 165	8 654	9 174	-8 165	-8 654	-9 174	0	0	0	Re-allocations within department
42	Expenditure:Operational Cost: Municipal Services	Sportgrounds:Gansbaai	0	0	0	8 165	8 654	9 174	8 165	8 654	9 174	New bkey to be created
43			2 019 981	2 080 345	2 189 558	3 090 295	0	0	5 110 276	2 080 345	2 189 558	
44												
45	**LOCAL ECONOMIC,SOCIAL DEVELOPMENT & TOURISM**											
46	Expenditure : Depreciation and Amortisation : Depreciation : Furniture and Office Equipment	THUSONG CENTRE HAWSTON	0	0	0	9 705	13 282	12 088	9 705	13 282	12 088	Re-allocate Budget to applicable Department/Directorate
47						9 705	13 282	12 088				
48												
49	**PROTECTION SERVICES**											
50	Expenditure: Inventory: Materials & Supplies	Fire Brigade	148 242	148 242	148 242	-1 500	-1 500	-1 500	146 742	146 742	146 742	Re-allocations within department
51	Expenditure: Operational Cost:Cellular Contract (Subscriptions & membership fees)	Fire Brigade	0	0	0	1 500	1 500	1 500	1 500	1 500	1 500	New bkey to be created
52			148 242	148 242	148 242	0	0	0	148 242	148 242	148 242	
53												
54	**Salaries**											
55	Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insurance	ALL Departments	2 920 440	3 051 444	3 167 952	2 084 277	2 177 737	2 275 680	5 004 717	5 229 181	5 443 632	Group Life Solutions: Revision 1 July 2021
56			2 920 440	3 051 444	3 167 952	2 084 277	2 177 737	2 275 680	5 004 717	5 229 181	5 443 632	
57												
58												
59	**TOTAL EXPENDITURE**		429 084 108	467 148 888	507 717 603	44 470 695	41 604 256	52 704 070	473 545 098	508 739 862	560 409 585	
60												
61												

REVENUE

62												
63	Revenue : Exchange Revenue : Sales of Goods and Rendering of Services : Management Fees	Overstrand Housing Development	-107 500 000	-72 300 000	-23 000 000	107 500 000	72 300 000	23 000 000	0	0	0	Move Housing Constructions Contracts to dedicated item
64	Revenue:Sales of Goods and Rendering of Services: Construction Contract Revenue	Overstrand Housing Development	0	0	0	-107 500 000	-72 300 000	-23 000 000	-107 500 000	-72 300 000	-23 000 000	Move Housing Constructions Contracts to dedicated item
65	Revenue : Exchange Revenue : Service Charges : Electricity : Connection/Reconnection : Disconnection/Reconnection Fees	Elect(Serv & Con): Gansbaai	-312 000	-324 480	-337 459	312 000	324 480	337 459	0	0	0	Re-allocate Budget to applicable Revenue Item
66	Revenue : Exchange Revenue : Service Charges : Electricity : Connection/Reconnection : Disconnection/Reconnection Fees	Elect(Serv & Con): Kleinmond	-135 200	-140 608	-146 232	135 200	140 608	146 232	0	0	0	Re-allocate Budget to applicable Revenue Item
67	Revenue : Exchange Revenue : Service Charges : Electricity : Connection/Reconnection : Disconnection/Reconnection Fees	Elect(Serv & Con): Stanford	-176 800	-183 872	-191 226	176 800	183 872	191 226	0	0	0	Re-allocate Budget to applicable Revenue Item
68	Revenue : Exchange Revenue : Sales of Goods and Rendering of Services : Sale of Goods : Materials and Equipment	Electricity Income	-500 000	-500 000	-500 000	500 000	500 000	500 000	0	0	0	Re-allocate Budget to applicable Revenue Item
69	Revenue :Service Charges : Electricity Connection/Reconnection:Connections New:Non-government Housing	Elect(Serv & Con): Gansbaai	0	0	0	-312 000	-324 480	-337 459	-312 000	-324 480	-337 459	Re-allocate Budget to applicable Revenue Item
70	Revenue :Service Charges : Electricity Connection/Reconnection:Connections New:Non-government Housing	Elect(Serv & Con): Kleinmond	0	0	0	-135 200	-140 608	-146 232	-135 200	-140 608	-146 232	Re-allocate Budget to applicable Revenue Item
71	Revenue :Service Charges : Electricity Connection/Reconnection:Connections New:Non-government Housing	Elect(Serv & Con): Stanford	0	0	0	-176 800	-183 872	-191 226	-176 800	-183 872	-191 226	Re-allocate Budget to applicable Revenue Item
72	Revenue :Service Charges : Electricity Connection/Reconnection:Connections New:Non-government Housing	Elect(Serv & Con): Hermanus	0	0	0	-500 000	-500 000	-500 000	-500 000	-500 000	-500 000	Re-allocate Budget to applicable Revenue Item
73	Revenue : Exchange Revenue : Service Charges : Waste Water Management : Sanitation Charges	Sewerage Income	-81 120 000	-84 364 800	-87 739 392	50 000	50 000	50 000	-81 070 000	-84 314 800	-87 689 392	Re-allocate Budget to applicable Revenue Item
74	Revenue :Service Charges :Waste Water Management:Connection/Reconnection	Sewerage Income	0	0	0	-50 000	-50 000	-50 000	-50 000	-50 000	-50 000	Re-allocate Budget to applicable Revenue Item
75	Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Public Corporations:Other Transfers Public C	Refuse Income	0	0	0	-1 042 000	0	0	-1 042 000			Revenue relating to Roll-over Capital Project- DBSA Capital Grant
76	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Domestic High : Prepaid	Electricity Income	-69 360 000	-77 683 200	-87 005 184	-2 951 367	-3 305 531	-3 702 195	-72 311 367	-80 988 731	-90 707 379	Adjustment on Electricity Revenue Projections to align with current financial year
77	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Domestic High : Conventional	Electricity Income	-78 608 000	-88 040 960	-98 605 875	-3 344 882	-3 746 268	-4 195 821	-81 952 882	-91 787 228	-102 801 696	Adjustment on Electricity Revenue Projections to align with current financial year
78	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Industrial (400 Volts) (Low Voltage)	Electricity Income	-167 620 000	-187 734 400	-210 262 528	-7 132 470	-7 988 366	-8 946 970	-174 752 470	-195 722 766	-219 209 498	Adjustment on Electricity Revenue Projections to align with current financial year
79	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Domestic Low : Prepaid	Electricity Income	-110 976 000	-124 293 120	-139 208 294	-4 722 187	-5 288 849	-5 923 511	-115 698 187	-129 581 969	-145 131 806	Adjustment on Electricity Revenue Projections to align with current financial year
80	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Commercial Conventional (3-Phase)	Electricity Income	-27 744 000	-31 073 280	-34 802 074	-1 180 547	-1 322 212	-1 480 878	-28 924 547	-32 395 492	-36 282 951	Adjustment on Electricity Revenue Projections to align with current financial year
81	Revenue : Exchange Revenue : Service Charges : Electricity : Electricity Sales : Commercial Conventional (Single Phase)	Electricity Income	-10 057 200	-11 264 064	-12 615 752	-427 948	-479 302	-536 818	-10 485 148	-11 743 366	-13 152 570	Adjustment on Electricity Revenue Projections to align with current financial year
82												
83	**TOTAL REVENUE**		-654 109 200	-677 902 784	-694 414 016	-20 801 401	-22 130 530	-24 786 193	-674 910 601	-700 033 314	-719 200 209	
84												
85												
86												
87	**BOTTOMLINE ON OPEX**		-225 025 092	-210 753 896	-186 696 413	23 669 294	19 473 726	27 917 877	-201 365 503	-191 293 452	-158 790 624	
88												
89												

CAPEX

				Draft 2021/2022	Draft 2022/2023	Draft 2023/2024	Change 2021/2022	Change 2022/2023	Change 2023/2024	Final 2021/2022	Final 2022/2023	Final 2023/2024	Comments
90	**ROLL OVERS**												
90	EXTENSION OF PLEIN STREET-STORMWATER	Surplus-Non tariff	Ward 08	0	0	0	260 000			260 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EXTENSION OF PLEIN STREET-ROADS	Surplus-Non tariff	Ward 08	0	0	0	400 000			400 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HERMANUS-WELCOME BOARD	Surplus	Ward 03	0	0	0	756 214			756 214	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	SHELTER FOR COMMUNITY: TAXI RANK, HERMANUS	Surplus-Non tariff	Ward 03	0	0	0	265 884			265 884	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	SHELTER FOR COMMUNITY: TAXI RANK, HERMANUS	Land Sales -Roll Over	Ward 03	0	0	0	138 264			138 264	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	FENCING FOR DOG PARK, ONRUS	Surplus-Non tariff	Ward 13	0	0	0	100 000			100 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EMERGENCY HOUSING PROJECT SCHULPHOEK-SEWERAGE	Surplus-Non tariff	Ward 06	0	0	0	1 400 000			1 400 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EMERGENCY HOUSING PROJECT SCHULPHOEK-WATER	Surplus-Non tariff	Ward 06	0	0	0	280 000			280 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS-WATER	Surplus-Non tariff	Overstrand	0	0	0	150 000			150 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EMERGENCY HOUSING PROJECT SCHULPHOEK-ROADS	Surplus-Non tariff	Ward 06	0	0	0	920 000			920 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	Surplus-Non tariff	Overstrand	0	0	0	620 000			620 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CHANGE EXIT OF KLEINMOND FIRE STATION	Surplus-Non tariff	Overstrand	0	0	0	300 000			300 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Surplus-Non tariff	Overstrand	0	0	0	895 314			895 314	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Surplus-Non tariff	Overstrand	0	0	0	33 477			33 477	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	Operating Cash-WSP	Ward 02	0	0	0	7 772			7 772	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 03	0	0	0	24 952			24 952	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 04	0	0	0	64 607			64 607	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 05	0	0	0	83 536			83 536	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 06	0	0	0	73 928			73 928	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Ward 08	0	0	0	5 816			5 816	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	SAFETY CAMERAS	Operating Cash-WSP	Ward 09	0	0	0	23 928			23 928	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 01	0	0	0	40 231			40 231	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 02	0	0	0	4 416			4 416	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 02	0	0	0	2 769			2 769	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 02	0	0	0	4 416			4 416	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 08	0	0	0	852			852	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	SAFETY CAMERAS AT ENTRANCES OF TOWN	Operating Cash-WSP-R/O	Ward 09	0	0	0	17 746			17 746	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 11	0	0	0	3 595			3 595	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 11	0	0	0	2 778			2 778	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP-R/O	Ward 11	0	0	0	3 282			3 282	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Land Sales -Roll Over	Ward 04	0	0	0	3 871			3 871	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Land Sales -Roll Over	Overstrand	0	0	0	74			74	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS	Operating Cash-WSP	Wards 12	0	0	0	91 493			91 493	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV CAMERAS-BETTY'S BAY	Operating Cash-WSP	Ward 10	0	0	0	5 331			5 331	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	Surplus-Non tariff	Overstrand	0	0	0	500 000			500 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	Surplus-Non tariff	Overstrand	0	0	0	300 000			300 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	ACCESS CONTROL	Surplus-Non tariff	Overstrand	0	0	0	100 000			100 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	BUILDING RENOVATIONS FARM 585/3	Surplus-Roll over	Ward 04	0	0	0	1 420 501			1 420 501	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	WATER MASTER PLAN IMPLEMENTATION	EL-INFRA LEVY	Overstrand	0	0	0	7 272 830			7 272 830	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	UPGRADE HERMANUS WELL FIELDS	EL21	Ward 04	2 000 000	0	0	4 691 709			6 691 709	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	KLEINMOND WWTW REFURBISH / UPGRADE	EL21	Ward 09	3 450 000	8 000 000	3 000 000	1 080 080			4 530 080	8 000 000	3 000 000	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	GANSBAAI CBD SEWER NETWORK EXTENSION	EL-INFRA LEVY	Ward 02	2 250 000			1 098 170			3 348 170	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	UPGRADING OF PUMP STATIONS AND RISING	EL21	Overstrand	5 000 000			1 877 317			6 877 317	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	ZWELIHLE SEWER	Surplus-Non tariff	Multi-ward HM Area	0	0	0	449 150			449 150	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HERMANUS NEW WASTE MANAGEMENT FACILITY	DBSA-Pub Cont	Overstrand	0	0	0	1 042 000			1 042 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HERMANUS NEW WASTE MANAGEMENT FACILITY	Surplus(Ins)	Overstrand	0	0	0	200 000			200 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	GANSBAAI LANDFILL SITE FENCE	Surplus-Non tariff	Ward 02	0	0	0	463 000			463 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	BUILDING CONTROL OFFICE EXTENSION	Surplus-Non tariff	Overstrand	500 000	0	0	500 000			1 000 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	PURCHASE OF ERF 8643-KLEINMOND (KCIH)-TRANSFER FEES	Surplus	Ward 09	0	0	0	100 000			100 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HAWSTON INDUSTRIAL BUSINESS HUB	Land Sales -Roll Over	Ward 08	0	0	0	800 000			800 000	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	UPGRADE HAWSTON SPORT COMPLEX (F2/3)	Land Sales -Roll Over	Ward 08	1 138 737	0	0	292 488			1 431 225	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HIGHMAST LIGHTS	Surplus-Non tariff	Ward 05				743 523			743 523	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	ZITHANDE STREET LIGHTS	Operating Cash-WSP -R/O	Ward 12				370 077			370 077	0	0	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HERMANUS:MV & LV UPGRADE/REPLACEMENT	EL20 Roll over	Ward 03		3 000 000	6 000 000	4 939 913			4 939 913	3 000 000	6 000 000	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	KLEINMOND: MV & LV NETWORK UPGRADE (F1/3)	EL20 Roll over	Ward 09		2 000 000	2 000 000	1 860 714			1 860 714	2 000 000	2 000 000	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90	HAWSTON: MV & LV UPGRADE/REPLACEMENT	EL20 Roll over	Ward 08		2 000 000	2 000 000	372 282			372 282	2 000 000	2 000 000	PROJECT IDENTIFIED TO ROLL OVER AS PER PROJECT MANAGER REQUEST
90													
90	WARD AMENDMENTS :												
90	**SIDEWALKS**	Ward 02	Ward 02	200 000	0	0	-100 000			100 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES
90	CONSTRUCTION OF CONCRETE SITTING PAVILION-MASAKHANE SPORTSFIELD	Ward 02	Ward 02	0	0	0	100 000			100 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES-NEW PROJECT
90	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Ward 07	Ward 07	300 000			-150 000			150 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES
90	TRAFFIC CALMING	Ward 07	Ward 07	0	0	0	75 000			75 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES-NEW PROJECT
90	CCTV	Ward 07	Ward 07	0	0	0	75 000			75 000	0	0	WARD AMENDMENT AS PER WARD COMMITTEE MINUTES-NEW PROJECT
90													
90	ADDITIONAL PROJECTS												
90	**BASIC SERVICES FOR EMERGENCY HOUSING-WATER**	Ward 04	Ward 04	0	0	0	250 000			250 000	0	0	NEW PROJECT REQUEST IN WATER GFS RESULTANT FROM SAVINGS ON ELECTRICTY PROJECT IN 2020-2021.
90	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	Ward 10	Ward 10	10 000 000	10 000 000	7 000 000	3 622 580			13 622 580	10 000 000	7 000 000	ADDITIONAL FUNDING TO BE ADDED TO PROJECT IN WATER GFS AS IDENTIFIED BY DIRECTOR MULLER
90													RESULTANT FROM SAVINGS ON KM SEWER PROJECT IN 2020-2021.
90													
90	**BOTTOMLINE ON CAPEX**			**24 838 737**	**25 000 000**	**20 000 000**	**41 330 882**	**0**	**0**	**66 169 619**	**25 000 000**	**20 000 000**	

90	**SUMMARY OF CHANGES ON 2021- 2022 BUDGET**	**DRAFT BUDGET**			**CHANGE**			**FINAL BUDGET**		
90		**2021/2022**	**2022/2023**	**2023/2024**	**2021/2022**	**2022/2023**	**2023/2024**	**2021/2022**	**2022/2023**	**2023/2024**
90	**EXPENDITURE**	**1 450 535 737**	**1 493 455 497**	**1 547 907 596**	**44 470 695**	**41 604 256**	**52 704 070**	**1 495 006 432**	**1 535 059 753**	**1 600 611 666**
90	**REVENUE**	**-1 456 633 954**	**-1 492 069 121**	**-1 529 399 361**	**-20 801 401**	**-22 130 530**	**-24 786 193**	**-1 477 435 355**	**-1 514 199 650**	**-1 554 185 554**
90	**OPERATIONAL- Surplus/Deficit**	**-6 098 217**	**1 386 376**	**18 508 235**	**23 669 294**	**19 473 726**	**27 917 877**	**17 571 077**	**20 860 103**	**46 426 112**
90										
90	**CAPITAL**	**233 443 665**	**142 286 195**	**95 835 000**	**41 330 882**	**0**	**0**	**274 774 547**	**142 286 195**	**95 835 000**

2021/2022 MAIN LEDGER FINAL BUDGET CHANGES

Main Ledger Changes

ITEM		2021/2022 Changes	2022/2023 Changes	2023/2024 Changes	Notes
Cash and cash equivalents		4 530 186	-1 594 702	-33 212 708	Changes mainly due to the changes made to the surplus/deficit
Consumer debtors		-9 230 691	-19 141 230	-29 796 257	Changes mainly due to the recalculation of electricity service charges
Other debtors		3 040 000	6 080 000	9 120 000	Changes mainly due to the recalculation of yearend unbilled electricity service charges
Inventory		-1 000	-2 000	-3 000	Changes due to the water inventory
Property, plant and equipment		41 330 881	41 330 881	41 330 881	Changes due to the additional capital expenditure
Borrowings		48 884 012	41 584 107	32 104 700	Changes due to the recalculation of borrowing advances and repayments and bringing this item, as a whole more in line with actuals
Trade and other payables		70 900 000	91 050 000	111 200 000	Changes mainly due to the recalculation of electricity purchases and bringing this item, as a whole, more in line with actuals
Provisions		-3 802 413	-7 220 851	-14 646 027	Changes due to the recalculation of the provision for landfill sites, taking into consideration the cash amount to be spent (R9.1mil) as well as bringing this item more in line with actuals
Accumulated surplus		-76 194 723	-98 622 806	-141 102 253	Changes due to changes in surplus/deficit as well as other adjustments made to bring certain items more in line with actuals
Reserves		-117 500	-117 500	-117 500	Changes mainly due to the recalculation of the housing development fund and bringing this item, as a whole, more in line with actuals

ANNEXURE B

A1 SCHEDULE & A2 BUDGET CHARTS

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.5

Click for Instructions!

Accountability

Transparency

Information & service delivery



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Elsabé Rossouw
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Tel: (012) 315-5534
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lgdocuments@treasury.gov.za
or
For registered users using the LG Upload Portal

Preparation Instructions

Municipality Name:	WC032 Overstrand
CFO Name:	SANTIE REYNEKE-NAUDE
Tel:	028 313 8040
Fax:	028 313 8128
E-Mail:	cfo@overstrand.gov.za
Budget for MTREF starting:	2021
Budget Year:	2021/22
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Council & Mayor's Office	**Vote 1**	**Council & Mayor's Office**	
Vote 2 - Municipal Manager & Internal Audit	1.1	Council General	1,1 - Council General
Vote 3 - Management Services	1.2	Mayor's Office	1,2 - Mayor's Office
Vote 4 - Finance	1.3	Pensioners & Continued Members	1,3 - Pensioners & Continued Members
Vote 5 - Infrastructure & Planning	1.4	[Name of sub-vote]	
Vote 6 - Protection Services	1.5	[Name of sub-vote]	
Vote 7 - Economic and Social Development & Tourism	1.6	[Name of sub-vote]	
Vote 8 - Community Services	1.7	[Name of sub-vote]	
Vote 9 - Costing Services	1.8	[Name of sub-vote]	
Vote 10 - Main Ledger Services	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**Municipal Manager & Internal Audit**	
Vote 13 - [NAME OF VOTE 13]	2.1	Municipal Manager	2,1 - Municipal Manager
Vote 14 - [NAME OF VOTE 14]	2.2	Internal Audit	2,2 - Internal Audit
Vote 15 - [NAME OF VOTE 15]	2.3	Risk Management	2,3 - Risk Management
	2.4	[Name of sub-vote]	
	2.5	[Name of sub-vote]	
	2.6	[Name of sub-vote]	
	2.7	[Name of sub-vote]	
	2.8	[Name of sub-vote]	
	2.9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	**Management Services**	
	3.1	Director: Management Services	3,1 - Director: Management Services
	3.2	Communication	3,2 - Communication
	3.3	Legal Services	3,3 - Legal Services
	3.4	Strategic Services	3,4 - Strategic Services
	3.5	Human Resources	3,5 - Human Resources
	3.6	Info & Communication Technology	3,6 - Info & Communication Technology
	3.7	Council Support Services	3,7 - Council Support Services
	3.8	Social Development	3,8 - Social Development
	3.9	Municipal Court	3,9 - Municipal Court
	3.10	[Name of sub-vote]	
	Vote 4	**Finance**	
	4.1	Finance: Director	4,1 - Finance: Director
	4.2	Finance: Deputy Director	4,2 - Finance: Deputy Director
	4.3	Finance: Accounting Services	4,3 - Finance: Accounting Services
	4.4	Finance: Expenditure & Assets	4,4 - Finance: Expenditure & Assets
	4.5	Finance: Revenue	4,5 - Finance: Revenue
	4.6	Finance: Supply Chain Management	4,6 - Finance: Supply Chain Management
	4.7	Data Control	4,7 - Data Control
	4.8	Assessment Rates	4,8 - Assessment Rates
	4.9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	**Infrastructure & Planning**	
	5.1	Director: Infrastructure & Planning	5,1 - Director: Infrastructure & Planning
	5.2	Deputy Director:Engineering Planning	5,2 - Deputy Director:Engineering Planning
	5.3	Engineering Services & Housing Development	5,3 - Engineering Services & Housing Development
	5.4	Town Planning	5,4 - Town Planning
	5.5	Geographical Info System (GIS)	5,5 - Geographical Info System (GIS)
	5.6	Building Control Services	5,6 - Building Control Services
	5.7	Environmental Management Services	5,7 - Environmental Management Services
	5.8	Electricity	5,8 - Electricity
	5.9	Solid Waste Planning & Solid Waste Disposal	5,9 - Solid Waste Planning & Solid Waste Disposal
	5.10	Property Administration	5.10 - Property Administration
	Vote 6	**Protection Services**	
	6.1	Director: Protection Services	6,1 - Director: Protection Services
	6.2	Traffic	6,2 - Traffic
	6.3	Law Enforcement	6,3 - Law Enforcement
	6.4	Vehicle testing	6,4 - Vehicle testing
	6.5	Fire Brigade	6,5 - Fire Brigade
	6.6	Vehicle Licensing	6,6 - Vehicle Licensing
	6.7	Special Task Team Unit	6,7 - Special Task Team Unit
	6.8	Disaster Management	6,8 - Disaster Management
	6.9	Security Services	6,9 - Security Services
	6.10	[Name of sub-vote]	
	Vote 7	**Economic and Social Development & Tourism**	
	7.1	Director: Economic Development & Planning	7,1 - Director: Economic Development & Planning
	7.2	Tourism	7,2 - Tourism
	7.3	Social Development	7,3 - Social Development
	7.4	EPWP	7,4 - EPWP
	7.5	Thusong Centre: Hawston	7,5 - Thusong Centre: Hawston
	7.6	Parking Services	7,6 - Parking Services
	7.7	[Name of sub-vote]	
	7.8	[Name of sub-vote]	
	7.9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	**Community Services**	
	8.1	Director & Administration	8,1 - Director & Administration
	8.2	Offices & Community Buildings	8,2 - Offices & Community Buildings
	8.3	Parks & Townlands, Cemetries	8,3 - Parks & Townlands, Cemetries
	8.4	Libraries	8,4 - Libraries
	8.5	Sport & Recreation	8,5 - Sport & Recreation
	8.6	Housing & Social Upliftment	8,6 - Housing & Social Upliftment
	8.7	Roads & Stormwater	8,7 - Roads & Stormwater
	8.8	Water	8,8 - Water
	8.9	Sewerage	8,9 - Sewerage
	8.10	Refuse	8.10 - Refuse
	Vote 9	**Costing Services**	
	9.1	Departmental Charges & Recoveries	9,1 - Departmental Charges & Recoveries
	9.2	Internal Billing	9,2 - Internal Billing
	9.3	Activity Based Costing	9,3 - Activity Based Costing
	9.4	[Name of sub-vote]	
	9.5	[Name of sub-vote]	
	9.6	[Name of sub-vote]	
	9.7	[Name of sub-vote]	
	9.8	[Name of sub-vote]	
	9.9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	Vote 10	**Main Ledger Services**	
	10.1	Main Ledger	10,1 - Main Ledger

Choose name from list - Contact Information	
A. GENERAL INFORMATION	
Municipality	WC032 Overstrand
Grade	3
Province	WC WESTERN CAPE
Web Address	www.overstrand.gov.za
E-mail Address	bking@overstrand.gov.za
B. CONTACT INFORMATION	
Postal address:	
P.O. Box	P.O.BOX 20
City / Town	HERMANUS
Postal Code	7200
Street address	
Building	MUNICIPAL OFFICE
Street No. & Name	MAGNOLIA STREET
City / Town	HERMANUS
Postal Code	7200
General Contacts	
Telephone number	028 313 8000
Fax number	028 313 8128

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

C. POLITICAL LEADERSHIP			
Speaker:		**Secretary/PA to the Speaker:**	
ID Number	600826 5162 08 8	ID Number	0
Title	Mr	Title	0
Name	ANTON COETSEE	Name	0
Telephone number	028 316 4454	Telephone number	0
Cell number	083 2835 237	Cell number	0
Fax number	086 603 6114	Fax number	0
E-mail address	antoncoetsee@hermanus.co.za	E-mail address	0
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	470721 5075 08 2	ID Number	700621 0297 08 1
Title	Mr	Title	Ms
Name	DUDLEY COETZEE	Name	DORET TALJAARD
Telephone number	028 313 8016	Telephone number	028 313 8052
Cell number	082 5744 404	Cell number	060 8368 895
Fax number	028 313 8067	Fax number	028 313 8067
E-mail address	dcoetzee@overstrand.gov.za	E-mail address	dtaljaard@overstrand.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	750427 0161 08 0	ID Number	901227 0650 08 4
Title	Mrs	Title	Mrs
Name	ELNORA GILLION	Name	SHELLEY YAWA
Telephone number	028 313 8016	Telephone number	028 313 8002
Cell number	060 652 0214	Cell number	073 086 5571
Fax number	028 313 8067	Fax number	028 313 8067
E-mail address	egillion@overstrand.gov.za	E-mail address	maycomsec@overstrand.gov.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	681231 5177 08 1	ID Number	590401 0048 08 8
Title	Mr	Title	Mrs
Name	DEAN GABRIEL IAN O'NEILL	Name	RENTIA PRETORIUS
Telephone number	028 313 8003	Telephone number	028 313 8909
Cell number	076 911 6497	Cell number	0
Fax number	028 313 8128	Fax number	028 313 8128
E-mail address	mm@overstrand.gov.za	E-mail address	rpretorius@overstrand.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	640708 0098 08 1	ID Number	561202 0062 08 6
Title	Mrs	Title	Mrs
Name	SANTIE REYNEKE-NAUDE	Name	RITA LE ROUX
Telephone number	028 313 8040	Telephone number	028 313 8074
Cell number	082 551 4499	Cell number	0
Fax number	028 313 8128	Fax number	028 313 8128
E-mail address	cfo@overstrand.gov.za	E-mail address	rleroux@overstrand.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	BERNARD KING	Name	VERONICA ALLEN
Telephone number	028 313 8154	Telephone number	028 313 8131
Cell number	0	Cell number	0
Fax number	028 313 8128	Fax number	028 313 8128
E-mail address	bking@overstrand.gov.za	E-mail address	vallen@overstrand.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mrs	Title	Ms
Name	GEORGIA BUCCHIANERI	Name	KELLY JEPTHA
Telephone number	028 313 8913	Telephone number	028 313 8913
Cell number	0	Cell number	0
Fax number	028 313 8128	Fax number	028 313 8128
E-mail address	gbucchianeri@overstrand.gov.za	E-mail address	kjeptha@overstrand.gov.za

Choose name from list - Table A1 Budget Summary

Description	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Financial Performance									
Property rates	**215 763**	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges	590 112	648 033	699 549	663 209	663 209	663 209	793 858	865 356	944 486
Investment revenue	30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Transfers recognised - operational	116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other own revenue	124 371	127 227	178 526	166 185	153 768	153 768	180 196	146 510	99 774
Total Revenue (excluding capital transfers and contributions)	1 077 023	1 156 425	1 290 276	1 255 185	1 253 392	1 253 392	1 416 839	1 472 060	1 520 294
Employee costs	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors	10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Depreciation & asset impairment	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges	46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Materials and bulk purchases	266 744	277 663	320 786	317 828	323 698	323 698	398 552	432 461	468 386
Transfers and grants	1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	240 817	275 779	292 933	371 993	366 685	366 685	410 460	398 225	405 861
Total Expenditure	997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Surplus/(Deficit)	79 868	47 890	101 076	(86 825)	(92 166)	(92 166)	(78 168)	(63 000)	(80 318)
Transfers and subsidies - capital (monetary allocations) (	64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	26 685	3 730	1 688	9 688	9 688	14 243	1 312	1 324
Surplus/(Deficit) after capital transfers & contributions	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Capital expenditure & funds sources									
Capital expenditure	**105 255**	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Transfers recognised - capital	**68 677**	93 002	117 493	86 516	84 523	84 523	111 555	77 286	35 835
Public contributions & donations	**–**	–	3 730	–	–	–	–	–	–
Borrowing	**19 199**	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds	**17 379**	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total sources of capital funds	**105 255**	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835
Financial position									
Total current assets	**625 093**	684 399	810 947	614 227	647 147	647 147	583 272	598 109	658 240
Total non current assets	**3 635 642**	3 712 914	3 798 429	3 982 468	3 954 561	3 954 561	4 096 878	4 108 458	4 074 396
Total current liabilities	**221 509**	220 717	294 941	254 715	250 272	250 272	341 312	378 564	431 565
Total non current liabilities	**613 708**	645 090	640 732	687 245	687 386	687 386	657 833	652 901	655 853
Community wealth/Equity	**3 425 517**	3 531 506	3 673 703	3 654 735	3 664 050	3 664 050	3 681 004	3 675 101	3 645 218
Cash flows									
Net cash from (used) operating	**243 897**	215 983	319 091	198 066	142 635	142 635	215 101	154 801	158 142
Net cash from (used) investing	**(28 775)**	(178 314)	(212 740)	(304 307)	(285 056)	(285 056)	(279 755)	(147 266)	(100 815)
Net cash from (used) financing	**31**	20 552	14 275	6 626	6 737	6 737	(2 646)	2 252	(4 000)
Cash/cash equivalents at the year end	**474 967**	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Cash backing/surplus reconciliation									
Cash and investments available	**519 562**	583 711	700 328	551 272	572 589	572 589	512 994	530 621	591 931
Application of cash and investments	**(176 397)**	(150 485)	(261 102)	(121 144)	(127 835)	(127 835)	(226 555)	(247 657)	(304 825)
Balance - surplus (shortfall)	**695 959**	734 196	961 430	672 416	700 423	700 423	739 548	778 278	896 756
Asset management									
Asset register summary (WDV)	**3 591 027**	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Depreciation	**134 846**	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Renewal of Existing Assets	**29 644**	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Repairs and Maintenance	**160 036**	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999
Free services									
Cost of Free Basic Services provided	**–**	–	–	–	–	–	–	–	–
Revenue cost of free services provided	**51 711**	52 080	–	–	–	–	–	–	–
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional										
Governance and administration		**334 461**	**327 040**	**347 612**	**336 136**	**358 170**	**358 170**	**357 072**	**370 592**	**382 268**
Executive and council		21 599	27 347	30 254	17 821	39 281	39 281	31 359	32 826	31 414
Finance and administration		262 045	299 607	317 322	318 315	318 889	318 889	325 712	337 766	350 854
Internal audit		50 817	86	36	–	–	–	–	–	–
Community and public safety		**109 158**	**118 499**	**164 043**	**148 846**	**144 111**	**144 111**	**164 655**	**128 556**	**85 859**
Community and social services		4 149	8 471	8 071	8 185	8 217	8 217	7 145	7 017	7 286
Sport and recreation		8 218	30 199	18 801	10 262	13 549	13 549	10 133	8 242	13 051
Public safety		40 605	32 372	32 801	39 830	48 262	48 262	39 531	40 997	42 522
Housing		56 186	47 457	104 370	90 568	74 083	74 083	107 845	72 300	23 000
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**23 251**	**16 861**	**15 503**	**10 065**	**16 730**	**16 730**	**16 227**	**20 388**	**9 674**
Planning and development		14 259	10 337	8 315	9 788	13 182	13 182	9 362	7 105	7 389
Road transport		8 970	6 229	7 166	245	3 516	3 516	6 828	13 245	2 245
Environmental protection		22	295	21	32	32	32	37	38	40
Trading services		**674 417**	**752 662**	**804 239**	**792 445**	**781 297**	**781 297**	**939 483**	**994 663**	**1 076 385**
Energy sources		381 333	419 560	459 980	436 955	425 813	425 813	570 263	609 162	679 933
Water management		125 375	145 980	153 663	150 392	149 955	149 955	157 061	157 973	164 018
Waste water management		95 070	110 345	103 934	114 335	110 293	110 293	116 972	128 616	128 491
Waste management		72 639	76 777	86 662	90 764	95 237	95 237	95 187	98 912	103 943
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional										
Governance and administration		**186 762**	**222 134**	**216 164**	**270 009**	**271 503**	**271 503**	**284 904**	**296 304**	**315 796**
Executive and council		24 780	56 567	39 624	62 707	62 170	62 170	66 557	68 284	70 632
Finance and administration		71 864	162 899	174 217	203 733	205 764	205 764	214 255	223 869	240 848
Internal audit		90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Community and public safety		**138 037**	**159 878**	**171 527**	**251 675**	**247 061**	**247 061**	**257 893**	**244 282**	**236 990**
Community and social services		33 856	16 972	15 216	23 502	23 882	23 882	19 164	19 957	22 320
Sport and recreation		18 307	43 905	44 289	56 586	58 938	58 938	59 600	59 369	60 351
Public safety		73 286	80 702	82 675	119 176	121 459	121 459	115 407	120 327	125 515
Housing		12 589	18 299	29 347	52 410	42 783	42 783	63 723	44 630	28 804
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**182 017**	**146 841**	**156 576**	**176 095**	**178 714**	**178 714**	**187 466**	**190 782**	**198 975**
Planning and development		85 115	36 688	39 397	51 179	54 066	54 066	51 373	50 439	52 336
Road transport		91 197	103 331	107 277	108 617	108 250	108 250	116 270	121 827	126 899
Environmental protection		5 705	6 821	9 902	16 298	16 398	16 398	19 823	18 515	19 740
Trading services		**490 339**	**576 651**	**641 935**	**640 514**	**644 261**	**644 261**	**761 149**	**800 303**	**845 364**
Energy sources		295 386	313 606	366 823	354 355	355 355	355 355	442 180	476 214	511 219
Water management		66 052	107 916	112 899	124 167	125 029	125 029	129 815	127 271	130 484
Waste water management		64 937	84 120	90 406	88 633	90 518	90 518	102 665	106 889	110 075
Waste management		63 964	71 009	71 808	73 358	73 358	73 358	86 489	89 929	93 585
Other	4	–	**3 031**	**2 998**	**3 719**	**4 019**	**4 019**	**3 595**	**3 389**	**3 487**
Total Expenditure - Functional	3	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional										
Municipal governance and administration		**334 461**	**327 040**	**347 612**	**336 136**	**358 170**	**358 170**	**357 072**	**370 592**	**382 268**
Executive and council		21 599	27 347	30 254	17 821	39 281	39 281	31 359	32 826	31 414
Mayor and Council		21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
Municipal Manager, Town Secretary and Chief Executive		200	101	163	89	592	592	75	54	39
Finance and administration		262 045	299 607	317 322	318 315	318 889	318 889	325 712	337 766	350 854
Administrative and Corporate Support			253	378	311	3 352	3 352	318	325	333
Asset Management			–	–	–	–	–	–	–	–
Finance		262 045	292 659	300 353	309 041	304 882	304 882	318 337	330 874	343 914
Fleet Management			–	95	0	0	0	0	0	0
Human Resources			721	738	1 355	2 295	2 295	809	288	297
Information Technology			–	–	–	742	742	–	–	–
Legal Services			–	–	–	10	10	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination			–	–	–	–	–	–	–	–
Property Services			(124)	701	475	475	475	321	334	347
Risk Management			–	–	–	–	–	–	–	–
Security Services			–	–	–	–	–	–	–	–
Supply Chain Management			205	152	121	121	121	313	326	339
Valuation Service			5 893	14 906	7 012	7 012	7 012	5 615	5 619	5 624
Internal audit		50 817	86	36	–	–	–	–	–	–
Governance Function		50 817	86	36	–	–	–	–	–	–
Community and public safety		**109 158**	**118 499**	**164 043**	**148 846**	**144 111**	**144 111**	**164 655**	**128 556**	**85 859**
Community and social services		**4 149**	**8 471**	**8 071**	**8 185**	**8 217**	**8 217**	**7 145**	**7 017**	**7 286**
Aged Care			–	–	–	–	–	–	–	–
Agricultural			–	–	–	–	–	–	–	–
Animal Care and Diseases			–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		280	289	301	196	196	196	180	180	180
Child Care Facilities		30	400	–	–	–	–	–	–	–
Community Halls and Facilities		3 677	298	385	230	261	261	365	125	280
Consumer Protection				–	–	–	–	–	–	–
Cultural Matters				–	–	–	–	–	–	–
Disaster Management				–	–	–	–	–	–	–
Education				–	–	–	–	–	–	–
Indigenous and Customary Law				–	–	–	–	–	–	–
Industrial Promotion				–	–	–	–	–	–	–
Language Policy				–	–	–	–	–	–	–
Libraries and Archives		162	7 423	7 385	7 760	7 760	7 760	6 599	6 711	6 825
Literacy Programmes			–	–	–		–	–	–	–
Media Services			–	–	–		–	–	–	–
Museums and Art Galleries			–	–	–		–	–	–	–
Population Development			62	–	–		–	–	–	–
Provincial Cultural Matters				–	–		–	–	–	–
Theatres				–	–		–	–	–	–
Zoo's				–	–	–	–	–	–	–
Sport and recreation		**8 218**	**30 199**	**18 801**	**10 262**	**13 549**	**13 549**	**10 133**	**8 242**	**13 051**
Beaches and Jetties			1 735	755	697	697	697	328	271	282
Casinos, Racing, Gambling, Wagering			–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		8 218	4 319	3 816	4 042	4 042	4 042	3 244	3 373	3 507
Recreational Facilities			7 090	6 083	3 494	3 620	3 620	3 937	4 094	4 258
Sports Grounds and Stadiums			17 055	8 147	2 028	5 190	5 190	2 625	504	5 004
Public safety		**40 605**	**32 372**	**32 801**	**39 830**	**48 262**	**48 262**	**39 531**	**40 997**	**42 522**
Civil Defence			200	3 870	2 200	3 570	3 570	–	–	–
Cleansing				–	–	–	–	–	–	–
Control of Public Nuisances				–	–	–	–	2 420	2 420	2 420
Fencing and Fences				–	–	–	–	–	–	–
Fire Fighting and Protection		40 605	228	3 137	862	4 841	4 841	150	155	160
Licensing and Control of Animals			318	1 787	308	1 168	1 168	214	223	232
Police Forces, Traffic and Street Parking Control			31 626	24 007	36 460	38 683	38 683	36 747	38 200	39 710
Pounds			–	–	–	–	–	–	–	–
Housing		**56 186**	**47 457**	**104 370**	**90 568**	**74 083**	**74 083**	**107 845**	**72 300**	**23 000**
Housing		56 186	47 457	104 370	90 568	74 083	74 083	107 845	72 300	23 000
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**23 251**	**16 861**	**15 503**	**10 065**	**16 730**	**16 730**	**16 227**	**20 388**	**9 674**
Planning and development		**14 259**	**10 337**	**8 315**	**9 788**	**13 182**	**13 182**	**9 362**	**7 105**	**7 389**
Billboards				–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)				–	–	–	–	–	–	–
Central City Improvement District				–	–	–	–	–	–	–
Development Facilitation				–	–	–	–	–	–	–
Economic Development/Planning			1 926	2 635	4 500	7 894	7 894	2 531	1	1
Regional Planning and Development			–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		14 259	8 411	5 680	5 288	5 288	5 288	6 831	7 104	7 388
Project Management Unit				–	–		–	–	–	–
Provincial Planning				–	–		–	–	–	–
Support to Local Municipalities				–	–		–	–	–	–
Road transport		**8 970**	**6 229**	**7 166**	**245**	**3 516**	**3 516**	**6 828**	**13 245**	**2 245**
Public Transport				–	–		–	–	–	–
Road and Traffic Regulation				–	–		–	–	–	–
Roads		8 970	6 229	7 166	245	3 516	3 516	6 828	13 245	2 245
Taxi Ranks				–	–	–	–	–	–	–
Environmental protection		**22**	**295**	**21**	**32**	**32**	**32**	**37**	**38**	**40**
Biodiversity and Landscape		22	295	21	32	32	32	37	38	40

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**674 417**	**752 662**	**804 239**	**792 445**	**781 297**	**781 297**	**939 483**	**994 663**	**1 076 385**
Energy sources		**381 333**	**419 560**	**459 980**	**436 955**	**425 813**	**425 813**	**570 263**	**609 162**	**679 933**
Electricity		381 333	419 560	459 980	436 955	425 813	425 813	570 263	609 162	679 933
Street Lighting and Signal Systems				–	–	–	–	–	–	–
Nonelectric Energy				–	–	–	–	–	–	–
Water management		**125 375**	**145 980**	**153 663**	**150 392**	**149 955**	**149 955**	**157 061**	**157 973**	**164 018**
Water Treatment				–	–	–	–	–	–	–
Water Distribution		125 375	145 980	153 663	150 392	149 955	149 955	157 061	157 973	164 018
Water Storage				–	–	–	–	–	–	–
Waste water management		**95 070**	**110 345**	**103 934**	**114 335**	**110 293**	**110 293**	**116 972**	**128 616**	**128 491**
Public Toilets				–	–	–	–	–	–	–
Sewerage		84 128	104 583	98 448	103 870	100 328	100 328	116 872	128 516	128 391
Storm Water Management		10 942	5 762	5 486	10 464	9 964	9 964	100	100	100
Waste Water Treatment				–	–			–	–	–
Waste management		**72 639**	**76 777**	**86 662**	**90 764**	**95 237**	**95 237**	**95 187**	**98 912**	**103 943**
Recycling			–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)			1 157	38	22	8 022	8 022	1 080	39	41
Solid Waste Removal		72 639	75 619	86 624	90 742	87 215	87 215	94 107	98 873	103 902
Street Cleaning		–	–	–	–		–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure - Functional										
Municipal governance and administration		**186 762**	**222 134**	**216 164**	**270 009**	**271 503**	**271 503**	**284 904**	**296 304**	**315 796**
Executive and council		24 780	56 567	39 624	62 707	62 170	62 170	66 557	68 284	70 632
Mayor and Council		4 303	38 174	19 926	35 801	36 085	36 085	37 046	37 692	38 596
Municipal Manager, Town Secretary and Chief Executive		20 476	18 394	19 698	26 905	26 085	26 085	29 511	30 592	32 037
Finance and administration		71 864	162 899	174 217	203 733	205 764	205 764	214 255	223 869	240 848
Administrative and Corporate Support			41 615	31 711	44 904	47 736	47 736	36 556	37 354	38 649
Asset Management			–	–	–	–	–	1 500	1 500	1 500
Finance		71 864	65 880	59 491	80 540	77 814	77 814	82 841	87 185	100 237
Fleet Management			7 758	9 154	7 906	7 906	7 906	8 143	9 395	9 238
Human Resources			11 468	11 881	14 230	15 120	15 120	14 170	14 644	15 150
Information Technology			17 349	19 178	23 101	23 912	23 912	25 152	26 525	27 773
Legal Services			4 512	4 855	3 761	3 761	3 761	5 603	5 813	6 013
Marketing, Customer Relations, Publicity and Media Co-ordination			1 570	2 026	3 141	3 071	3 071	3 233	3 315	3 396
Property Services			3 963	21 530	9 429	9 357	9 357	21 354	21 797	22 076
Risk Management			–	–	260	260	260	255	250	250
Security Services			–	4 414	4 850	5 816	5 816	3 881	4 059	4 066
Supply Chain Management			8 784	9 977	11 610	11 010	11 010	11 568	12 031	12 500
Valuation Service				–	–	–	–	–	–	–
Internal audit		90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Governance Function		90 118	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
Community and public safety		**138 037**	**159 878**	**171 527**	**251 675**	**247 061**	**247 061**	**257 893**	**244 282**	**236 990**
Community and social services		**33 856**	**16 972**	**15 216**	**23 502**	**23 882**	**23 882**	**19 164**	**19 957**	**22 320**
Aged Care			1	1	1	1	1	1	1	1
Agricultural			–	–	–	–	–	–	–	–
Animal Care and Diseases			–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		512	1 077	728	1 047	947	947	1 074	1 099	1 094
Child Care Facilities		241	576	59	–	–	–	–	–	–
Community Halls and Facilities		25 542	7 007	5 638	12 704	13 084	13 084	7 779	7 901	8 064
Consumer Protection				–	–	–	–	–	–	–
Cultural Matters				–	–	–	–	–	–	–
Disaster Management				–	–	–	–	–	–	–
Education				–	–	–	–	–	–	–
Indigenous and Customary Law				–	–	–	–	–	–	–
Industrial Promotion				–	–	–	–	–	–	–
Language Policy				–	–	–	–	–	–	–
Libraries and Archives		7 560	8 250	8 790	9 750	9 851	9 851	10 311	10 957	13 161
Literacy Programmes			–	–	–			–	–	–
Media Services			–	–	–			–	–	–
Museums and Art Galleries			–	–	–			–	–	–
Population Development			62	–	–			–	–	–
Provincial Cultural Matters				–	–			–	–	–
Theatres				–	–			–	–	–
Zoo's				–	–			–	–	–
Sport and recreation		**18 307**	**43 905**	**44 289**	**56 586**	**58 938**	**58 938**	**59 600**	**59 369**	**60 351**
Beaches and Jetties			6 912	7 024	7 187	7 240	7 240	6 839	7 286	7 390
Casinos, Racing, Gambling, Wagering			–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		18 307	22 501	22 913	30 438	31 460	31 460	33 866	32 095	32 377
Recreational Facilities			10 390	10 051	12 393	13 309	13 309	12 137	12 902	13 174
Sports Grounds and Stadiums			4 102	4 301	6 568	6 929	6 929	6 758	7 085	7 411
Public safety		**73 286**	**80 702**	**82 675**	**119 176**	**121 459**	**121 459**	**115 407**	**120 327**	**125 515**
Civil Defence		37 733	3 066	3 320	3 658	4 877	4 877	15 299	15 777	16 351
Cleansing			–	–	–	–	–	–	–	–
Control of Public Nuisances		13 812	13 476	19 715	24 632	26 038	26 038	19 321	20 033	20 805
Fencing and Fences			–	–	–	–	–	–	–	–
Fire Fighting and Protection		21 741	27 322	24 661	33 484	32 948	32 948	30 266	32 060	34 034
Licensing and Control of Animals			57	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control			36 782	34 979	57 403	57 596	57 596	50 521	52 457	54 325

Functional Classification Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Pounds		–	–	–	–	–	–	–	–	–
Housing		**12 589**	**18 299**	**29 347**	**52 410**	**42 783**	**42 783**	**63 723**	**44 630**	**28 804**
Housing		12 589	18 299	29 347	52 410	42 783	42 783	63 723	44 630	28 804
Informal Settlements				–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases including immunizations		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**182 017**	**146 841**	**156 576**	**176 095**	**178 714**	**178 714**	**187 466**	**190 782**	**198 975**
Planning and development		**85 115**	**36 688**	**39 397**	**51 179**	**54 066**	**54 066**	**51 373**	**50 439**	**52 336**
Billboards			–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)			3 902	4 168	4 487	4 387	4 387	3 049	3 118	3 222
Central City Improvement District			–	–	–	–	–	–	–	–
Development Facilitation			1 189	918	1 918	1 590	1 590	2 599	2 682	2 769
Economic Development/Planning		75 662	6 067	7 320	11 691	14 926	14 926	10 652	8 262	8 479
Regional Planning and Development			–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		9 453	18 211	19 105	22 501	22 501	22 501	25 172	26 092	27 173
Project Management Unit			7 319	7 885	10 582	10 662	10 662	9 901	10 285	10 692
Provincial Planning			–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**91 197**	**103 331**	**107 277**	**108 617**	**108 250**	**108 250**	**116 270**	**121 827**	**126 899**
Public Transport			–	–	–	–	–	–	–	–
Road and Traffic Regulation		91 197	1 094	1 080	1 409	1 385	1 385	1 334	1 388	1 444
Roads			102 237	106 198	107 209	106 865	106 865	114 936	120 439	125 455
Taxi Ranks			–	–	–			–	–	–
Environmental protection		**5 705**	**6 821**	**9 902**	**16 298**	**16 398**	**16 398**	**19 823**	**18 515**	**19 740**
Biodiversity and Landscape		5 705	6 309	9 663	15 864	15 748	15 748	19 115	17 778	18 970
Coastal Protection			–	–	–	–	–	–	–	–
Indigenous Forests			–	–	–	–	–	–	–	–
Nature Conservation			512	239	435	651	651	708	737	770
Pollution Control				–	–			–	–	–
Soil Conservation		–	–	–	–			–	–	–
Trading services		**490 339**	**576 651**	**641 935**	**640 514**	**644 261**	**644 261**	**761 149**	**800 303**	**845 364**
Energy sources		**295 386**	**313 606**	**366 823**	**354 355**	**355 355**	**355 355**	**442 180**	**476 214**	**511 219**
Electricity		295 386	312 207	363 413	351 912	352 393	352 393	439 634	473 551	508 418
Street Lighting and Signal Systems			1 399	3 411	2 443	2 963	2 963	2 546	2 664	2 801
Nonelectric Energy		–	–	–	–			–	–	–
Water management		**66 052**	**107 916**	**112 899**	**124 167**	**125 029**	**125 029**	**129 815**	**127 271**	**130 484**
Water Treatment			52 395	53 893	59 345	59 325	59 325	63 702	65 034	67 874
Water Distribution		66 052	51 366	54 102	57 854	58 736	58 736	61 084	57 458	57 699
Water Storage			4 155	4 904	6 967	6 967	6 967	5 029	4 778	4 911
Waste water management		**64 937**	**84 120**	**90 406**	**88 633**	**90 518**	**90 518**	**102 665**	**106 889**	**110 075**
Public Toilets		350	631	704	648	648	648	4 562	4 790	5 021
Sewerage		52 578	47 375	49 426	50 250	50 725	50 725	54 643	57 376	59 078
Storm Water Management		12 009	11 426	11 920	13 576	13 606	13 606	15 460	16 059	16 445
Waste Water Treatment			24 689	28 355	24 160	25 540	25 540	27 999	28 663	29 530
Waste management		**63 964**	**71 009**	**71 808**	**73 358**	**73 358**	**73 358**	**86 489**	**89 929**	**93 585**
Recycling			143	39	258	258	258	258	400	605
Solid Waste Disposal (Landfill Sites)			31 028	33 108	35 141	35 121	35 121	43 566	45 170	46 888
Solid Waste Removal		63 964	38 983	37 711	37 960	37 980	37 980	42 665	44 358	46 093
Street Cleaning			855	948	–	–	–	–	–	–
Other		**–**	**3 031**	**2 998**	**3 719**	**4 019**	**4 019**	**3 595**	**3 389**	**3 487**
Abattoirs				–	–			–	–	–
Air Transport				–	–			–	–	–
Forestry				–	–			–	–	–
Licensing and Regulation				–	–			–	–	–
Markets				–	–			–	–	–
Tourism			3 031	2 998	3 719	4 019	4 019	3 595	3 389	3 487
Total Expenditure - Functional	3	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Council & Mayor's Office		21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
Vote 2 - Municipal Manager & Internal Audit		64	86	36	–	–	–	–	–	–
Vote 3 - Management Services		821	1 070	1 189	1 416	3 157	3 157	869	348	358
Vote 4 - Finance		262 709	292 876	300 506	309 162	305 004	305 004	318 650	331 200	344 253
Vote 5 - Infrastructure & Planning		489 799	496 225	585 515	539 510	511 883	511 883	691 845	694 223	715 984
Vote 6 - Protection Services		40 605	32 267	32 797	39 830	48 375	48 375	39 531	40 997	42 522
Vote 7 - Economic and Social Development & Tourism		2 788	2 030	2 914	4 663	7 930	7 930	2 838	66	219
Vote 8 - Community Services		323 102	363 260	378 350	375 179	385 270	385 270	392 418	414 592	419 474
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Council & Mayor's Office		4 303	38 174	19 927	35 802	36 086	36 086	37 047	37 693	38 596
Vote 2 - Municipal Manager & Internal Audit		4 542	5 050	5 361	7 587	7 587	7 587	8 040	8 240	8 551
Vote 3 - Management Services		43 809	46 736	50 129	57 115	58 749	58 749	60 741	63 168	65 574
Vote 4 - Finance		71 890	74 680	69 425	91 935	88 609	88 609	95 684	100 481	113 992
Vote 5 - Infrastructure & Planning		414 432	449 522	527 810	551 359	542 786	542 786	672 313	692 761	720 647
Vote 6 - Protection Services		73 272	81 089	83 725	118 272	121 941	121 941	115 502	120 408	125 381
Vote 7 - Economic and Social Development & Tourism		10 558	10 303	12 042	19 065	22 332	22 332	17 311	14 563	15 109
Vote 8 - Community Services		374 350	402 983	420 782	460 876	467 469	467 469	488 368	497 746	512 761
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) for the year	2	**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote	1									
Vote 1 - Council & Mayor's Office		**21 399**	**27 246**	**30 091**	**17 732**	**38 689**	**38 689**	**31 285**	**32 772**	**31 375**
1,1 - Council General		21 399	27 246	30 091	17 732	38 689	38 689	31 285	32 772	31 375
1,2 - Mayor's Office		–	–	–	–	–	–	–	–	–
1,3 - Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		**64**	**86**	**36**	**–**	**–**	**–**	**–**	**–**	**–**
2,1 - Municipal Manager		–	–	–	–	–	–	–	–	–
2,2 - Internal Audit		64	86	36	–	–	–	–	–	–
2,3 - Risk Management		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		**821**	**1 070**	**1 189**	**1 416**	**3 157**	**3 157**	**869**	**348**	**358**
3,1 - Director: Management Services		73	73	178	60	110	110	60	60	60
3,2 - Communication				–	–	–	–	–	–	–
3,3 - Legal Services				–	–	10	10	–	–	–
3,4 - Strategic Services				–	–	–	–	–	–	–
3,5 - Human Resources		747	993	1 010	1 355	2 295	2 295	809	288	297
3,6 - Info & Communication Technology				–	–	742	742	–	–	–
3,7 - Council Support Services			4	1	1	1	1	1	1	1
3,8 - Social Development		–	–	–	–	–	–	–	–	–
3,9 - Municipal Court		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		**262 709**	**292 876**	**300 506**	**309 162**	**305 004**	**305 004**	**318 650**	**331 200**	**344 253**
4,1 - Finance: Director			–	–	–	100	100	–	–	–
4,2 - Finance: Deputy Director		1 550	1 550	1 550	1 025	1 000	1 000	1 000	1 000	1 000
4,3 - Finance: Accounting Services		35 787	42 662	35 893	33 424	32 450	32 450	30 731	31 965	33 251
4,4 - Finance: Expenditure & Assets		50	4 250	12 273	1 533	1 533	1 533	1 535	1 535	1 535
4,5 - Finance: Revenue		10 385	10 936	9 723	10 508	10 508	10 508	9 434	9 712	10 000
4,6 - Finance: Supply Chain Management		91	205	152	121	171	171	313	326	339
4,7 - Data Control			–	–	–	–	–	–	–	–
4,8 - Assessment Rates		214 845	233 274	240 914	262 551	259 241	259 241	275 637	286 662	298 129
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		**489 799**	**496 225**	**585 515**	**539 510**	**511 883**	**511 883**	**691 845**	**694 223**	**715 984**
5,1 - Director: Infrastructure & Planning			–	–	0	159	159	0	0	0
5,2 - Deputy Director:Engineering Planning		120	–	154	0	0	0	0	0	0
5,3 - Engineering Services & Housing Development		56 973	46 576	104 498	90 223	73 580	73 580	109 100	72 300	23 000
5,4 - Town Planning		2 154	17 852	1 220	1 137	1 137	1 137	1 196	1 244	1 294
5,5 - Geographical Info System (GIS)			–	–	–	–	–	–	–	–
5,6 - Building Control Services		8 026	6 881	4 461	4 151	4 151	4 151	5 635	5 860	6 094
5,7 - Environmental Management Services		22	45	21	32	32	32	37	38	40
5,8 - Electricity		380 758	419 548	459 980	436 955	425 813	425 813	570 263	609 162	679 933
5,9 - Solid Waste Planning & Solid Waste Disposal				–	–	–	–	–	–	–
5.10 - Property Administration		41 746	5 324	15 182	7 012	7 012	7 012	5 615	5 619	5 624
Vote 6 - Protection Services		**40 605**	**32 267**	**32 797**	**39 830**	**48 375**	**48 375**	**39 531**	**40 997**	**42 522**
6,1 - Director: Protection Services			200	–	–	113	113	–	–	–
6,2 - Traffic		37 450	31 521	24 003	36 460	38 683	38 683	36 747	38 200	39 710
6,3 - Law Enforcement		278	318	5 000	2 508	4 738	4 738	2 634	2 643	2 652
6,4 - Vehicle testing				–	–	–	–	–	–	–
6,5 - Fire Brigade		2 877	228	2 965	862	1 156	1 156	150	155	160
6,6 - Vehicle Licensing		–	–	–	–	–	–	–	–	–
6,7 - Special Task Team Unit		–	–	–	–	–	–	–	–	–
6,8 - Disaster Management		–	–	829	–	3 685	3 685	–	–	–
6,9 - Security Services		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 7 - Economic and Social Development & Tourism		**2 788**	**2 030**	**2 914**	**4 663**	**7 930**	**7 930**	**2 838**	**66**	**219**
7,1 - Director: Economic Development & Planning			1 926	2 911	2 567	5 802	5 802	2 530	0	0
7,2 - Tourism		29		–	–	–	–	–	–	–
7,3 - Social Development		2 300	104	4	–	–	–	–	–	–
7,4 - EPWP				–	–	–	–	–	–	–
7,5 - Thusong Centre: Hawston				–	96	128	128	307	66	219
7,6 - Parking Services		458			2 000	2 000	2 000	1	1	1
		–	–		–	–	–	–	–	–
		–	–		–	–	–	–	–	–
		–			–	–	–	–	–	–
		–			–	–	–	–	–	–
Vote 8 - Community Services		**323 102**	**363 260**	**378 350**	**375 179**	**385 270**	**385 270**	**392 418**	**414 592**	**419 474**
8,1 - Director & Administration		8 086	722	241	138	3 519	3 519	141	120	105
8,2 - Offices & Community Buildings		896	1 008	750	742	742	742	571	592	615
8,3 - Parks & Townlands, Cemetries		3 728	4 608	4 117	4 239	4 239	4 239	3 424	3 553	3 688
8,4 - Libraries		162	7 423	7 385	7 760	7 760	7 760	6 599	6 711	6 825
8,5 - Sport & Recreation		7 942	9 559	14 985	6 220	9 507	9 507	6 290	4 869	9 543
8,6 - Housing & Social Upliftment		385	609	351	345	1 253	1 253	345	0	0
8,7 - Roads & Stormwater		19 912	11 991	11 902	10 710	11 529	11 529	5 928	13 345	2 345
8,8 - Water		125 312	145 980	153 510	150 392	149 955	149 955	157 061	157 973	164 018
8,9 - Sewerage		84 128	104 583	98 448	103 870	101 530	101 530	116 872	128 516	128 391
8.10 - Refuse		72 552	76 777	86 662	90 764	95 237	95 237	95 187	98 912	103 943
Vote 9 - Costing Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9,1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
9,2 - Internal Billing		–	–	–	–	–	–	–	–	–
9,3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10,1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Total Revenue by Vote	2	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Expenditure by Vote	1									
Vote 1 - Council & Mayor's Office		**4 303**	**38 174**	**19 927**	**35 802**	**36 086**	**36 086**	**37 047**	**37 693**	**38 596**
1,1 - Council General		3 601	37 129	18 889	34 392	34 676	34 676	35 452	36 031	36 865
1,2 - Mayor's Office		702	1 044	1 037	1 410	1 410	1 410	1 594	1 661	1 730
1,3 - Pensioners & Continued Members		0	1	1	1	1	1	1	1	1
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Vote 2 - Municipal Manager & Internal Audit		**4 542**	**5 050**	**5 361**	**7 587**	**7 587**	**7 587**	**8 040**	**8 240**	**8 551**
2,1 - Municipal Manager		2 282	2 382	3 039	3 757	3 757	3 757	2 857	2 969	3 082
2,2 - Internal Audit		2 260	2 668	2 322	3 569	3 569	3 569	4 091	4 152	4 315
2,3 - Risk Management		–	–	–	260	260	260	1 092	1 120	1 154
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Vote 3 - Management Services		**43 809**	**46 736**	**50 129**	**57 115**	**58 749**	**58 749**	**60 741**	**63 168**	**65 574**
3,1 - Director: Management Services		7 231	5 183	5 289	5 047	5 040	5 040	4 956	5 055	5 154
3,2 - Communication		1 982	1 570	2 026	3 141	3 071	3 071	3 233	3 315	3 396
3,3 - Legal Services		2 193	2 381	2 670	2 515	2 525	2 525	2 716	2 833	2 938
3,4 - Strategic Services		1 692	1 834	1 975	2 249	2 249	2 249	2 525	2 531	2 639
3,5 - Human Resources		10 435	11 468	11 857	14 192	15 082	15 082	14 130	14 603	15 106
3,6 - Info & Communication Technology		13 762	17 349	19 178	23 101	23 912	23 912	25 152	26 525	27 773
3,7 - Council Support Services		4 411	4 819	4 949	5 624	5 624	5 624	5 143	5 326	5 492
3,8 - Social Development					1 246	1 246	1 246	2 888	2 980	3 075
3,9 - Municipal Court		2 103	2 131	2 185	–	–	–	–	–	–
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Vote 4 - Finance		**71 890**	**74 680**	**69 425**	**91 935**	**88 609**	**88 609**	**95 684**	**100 481**	**113 992**
4,1 - Finance: Director		2 138	2 255	2 258	2 608	2 542	2 542	2 640	2 751	2 860
4,2 - Finance: Deputy Director		7 049	7 394	6 996	8 257	8 232	8 232	8 452	8 517	8 609
4,3 - Finance: Accounting Services		9 728	6 641	4 993	6 686	7 012	7 012	8 295	8 630	8 973
4,4 - Finance: Expenditure & Assets		10 951	11 390	14 967	15 405	15 405	15 405	14 997	15 728	16 464
4,5 - Finance: Revenue		25 625	27 804	25 679	31 486	31 486	31 486	32 849	35 249	37 781
4,6 - Finance: Supply Chain Management		7 207	8 784	9 723	11 241	10 991	10 991	11 495	11 955	12 421
4,7 - Data Control		580	604	723	1 447	1 447	1 447	1 459	1 492	1 524
4,8 - Assessment Rates		8 612	9 809	4 086	14 804	11 494	11 494	15 496	16 160	25 360
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Vote 5 - Infrastructure & Planning		**414 432**	**449 522**	**527 810**	**551 359**	**542 786**	**542 786**	**672 313**	**692 761**	**720 647**
5,1 - Director: Infrastructure & Planning		2 611	2 574	2 722	2 953	3 012	3 012	3 035	3 191	3 285
5,2 - Deputy Director:Engineering Planning		52 523	61 738	67 131	71 464	72 384	72 384	78 575	82 708	87 092
5,3 - Engineering Services & Housing Development		10 909	15 884	27 664	50 509	39 856	39 856	60 547	41 350	25 454
5,4 - Town Planning		9 453	10 611	10 591	12 308	12 308	12 308	12 485	12 962	13 477
5,5 - Geographical Info System (GIS)		2 257	2 018	2 549	2 606	2 606	2 606	2 692	2 824	2 954
5,6 - Building Control Services		5 435	5 582	5 966	7 421	7 421	7 421	8 058	8 282	8 628
5,7 - Environmental Management Services		5 705	6 786	9 561	16 086	16 186	16 186	19 601	18 283	19 498
5,8 - Electricity		296 310	313 442	365 284	352 547	353 547	353 547	440 305	474 271	509 205
5,9 - Solid Waste Planning & Solid Waste Disposal		27 266	28 650	29 731	31 582	31 582	31 582	42 712	44 408	46 384
5.10 - Property Administration		1 963	2 237	6 611	3 885	3 885	3 885	4 304	4 482	4 669
Vote 6 - Protection Services		**73 272**	**81 089**	**83 725**	**118 272**	**121 941**	**121 941**	**115 502**	**120 408**	**125 381**
6,1 - Director: Protection Services		2 217	2 373	2 270	2 796	3 243	3 243	3 859	4 002	4 119
6,2 - Traffic		37 733	36 604	33 999	51 773	52 475	52 475	48 481	50 330	52 117
6,3 - Law Enforcement		9 881	13 191	17 806	25 384	26 075	26 075	17 779	18 420	19 118
6,4 - Vehicle testing		420	354	428	549	523	523	593	613	634
6,5 - Fire Brigade		21 483	27 082	20 807	17 649	18 910	18 910	23 482	25 078	26 839
6,6 - Vehicle Licensing		1 005	1 082	1 024	1 278	1 272	1 272	1 204	1 257	1 314
6,7 - Special Task Team Unit		287	162	182	265	1 478	1 478	11 641	11 967	12 385
6,8 - Disaster Management			240	2 796	6 350	4 324	4 324	2 323	2 324	2 325
6,9 - Security Services		246		4 414	12 228	13 642	13 642	6 140	6 417	6 530
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Vote 7 - Economic and Social Development & Tourism		**10 558**	**10 303**	**12 042**	**19 065**	**22 332**	**22 332**	**17 311**	**14 563**	**15 109**
7,1 - Director: Economic Development & Planning		3 936	4 074	8 155	10 131	13 365	13 365	9 100	6 708	6 923
7,2 - Tourism		2 848	3 014	2 956	3 719	4 019	4 019	3 595	3 389	3 487
7,3 - Social Development		1 045	2 011	931	1 913	1 585	1 585	1 941	2 000	2 052
7,4 - EPWP		2 300		–	–	–	–	–	–	–
7,5 - Thusong Centre: Hawston				–	306	366	366	1 175	966	1 147
7,6 - Parking Services		428	1 204	–	2 996	2 996	2 996	1 500	1 500	1 500
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Vote 8 - Community Services		**374 350**	**402 983**	**420 782**	**460 876**	**467 469**	**467 469**	**488 368**	**497 746**	**512 761**
8,1 - Director & Administration		51 158	49 699	77 941	89 166	90 421	90 421	94 988	99 246	103 069
8,2 - Offices & Community Buildings		21 957	19 902	19 584	24 183	24 294	24 294	23 295	23 876	23 935
8,3 - Parks & Townlands, Cemetries		20 888	24 551	22 461	29 661	30 589	30 589	33 148	31 322	31 515
8,4 - Libraries		7 560	8 009	8 506	9 702	9 804	9 804	10 311	10 957	13 161
8,5 - Sport & Recreation		17 038	20 432	20 355	24 586	25 945	25 945	24 486	25 988	26 649
8,6 - Housing & Social Upliftment		4 972	6 012	5 421	7 984	9 090	9 090	8 315	8 614	8 890
8,7 - Roads & Stormwater		102 282	110 978	109 531	112 570	112 256	112 256	122 143	127 875	132 888
8,8 - Water		58 870	64 021	65 200	69 053	70 625	70 625	71 469	65 783	65 660
8,9 - Sewerage		52 928	57 875	55 317	56 053	56 528	56 528	60 329	62 634	64 048
8.10 - Refuse		36 698	41 504	36 464	37 917	37 917	37 917	39 882	41 450	42 947
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
9,1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
9,2 - Internal Billing		–	–	–	–	–	–	–	–	–
9,3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10,1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Total Expenditure by Vote	2	997 156	1 108 536	1 189 200	1 342 010	1 345 559	1 345 559	1 495 006	1 535 060	1 600 612
Surplus/(Deficit) for the year	2	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source										
Property rates	2	215 763	233 093	240 914	262 551	259 241	259 241	275 637	286 662	298 129
Service charges - electricity revenue	2	349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
Service charges - water revenue	2	110 932	129 858	133 628	128 520	128 520	128 520	132 168	137 455	142 953
Service charges - sanitation revenue	2	72 106	77 719	80 871	78 913	78 913	78 913	87 631	91 137	94 782
Service charges - refuse revenue	2	57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Rental of facilities and equipment		5 616	6 278	5 738	3 627	3 627	3 627	3 440	3 148	3 273
Interest earned - external investments		30 320	41 767	48 146	31 400	26 400	26 400	27 456	28 554	29 697
Interest earned - outstanding debtors		3 854	4 193	5 040	4 673	4 650	4 650	4 681	4 868	5 062
Dividends received					–	–	–	–	–	–
Fines, penalties and forfeits		31 638	25 672	18 211	29 564	29 564	29 564	28 223	29 348	30 519
Licences and permits		2 527	2 526	1 975	2 385	2 385	2 385	2 039	2 097	2 164
Agency services		4 149	4 885	4 376	4 938	6 438	6 438	6 680	6 930	7 189
Transfers and subsidies		116 458	106 306	123 140	131 840	150 774	150 774	139 692	144 977	148 209
Other revenue	2	48 492	83 673	143 186	113 998	96 604	96 604	126 909	91 759	43 063
Gains		28 096	–	–	7 000	10 500	10 500	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)		**1 077 023**	**1 156 425**	**1 290 276**	**1 255 185**	**1 253 392**	**1 253 392**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type										
Employee related costs	2	296 682	368 000	382 527	435 325	441 241	441 241	463 804	482 942	504 313
Remuneration of councillors		10 138	10 573	11 282	11 896	11 896	11 896	12 401	12 905	13 432
Debt impairment	3	18 013	17 500	23 453	26 263	26 263	26 263	21 500	21 500	21 500
Depreciation & asset impairment	2	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Finance charges		46 129	44 921	46 570	51 482	51 482	51 482	51 804	51 923	52 180
Bulk purchases	2	225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Other materials	8	40 900	35 049	42 302	47 567	53 437	53 437	44 845	47 274	48 918
Contracted services		167 079	186 336	177 914	222 414	224 809	224 809	247 340	251 832	272 718
Transfers and subsidies		1 800	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Other expenditure	4, 5	55 726	71 333	90 183	123 315	115 613	115 613	141 620	124 893	111 643
Losses			610	1 384	–	–	–	–	–	–
Total Expenditure		**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)		**79 868**	**47 890**	**101 076**	**(86 825)**	**(92 166)**	**(92 166)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		64 263	31 952	37 392	30 619	37 228	37 228	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	6	–	–	–	1 688	9 688	9 688	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)			26 685	3 730	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**
Share of surplus/ (deficit) of associate	7	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		**144 131**	**106 526**	**142 197**	**(54 518)**	**(45 251)**	**(45 251)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Vote										
Multi-year expenditure ***to be appropriated***	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		–	–	–	–	–	–	3 715	6 065	3 515
Vote 4 - Finance		–	–	–	–	–	–	60	60	60
Vote 5 - Infrastructure & Planning		–	63 169	15 575	108 693	82 050	82 050	181 114	100 328	67 675
Vote 6 - Protection Services		–	4 809	–	–	–	–	354	350	350
Vote 7 - Economic and Social Development & Tourism		–	–	–	–	–	–	45	45	45
Vote 8 - Community Services		–	66 541	58 300	–	–	–	4 297	8 110	5 660
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		**–**	**134 520**	**73 875**	**108 693**	**82 050**	**82 050**	**189 585**	**114 958**	**77 305**
Single-year expenditure ***to be appropriated***	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	461	461	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		6 346	295	3 966	3 015	3 015	3 015	–	–	–
Vote 4 - Finance		–	–	22	60	60	60	–	–	–
Vote 5 - Infrastructure & Planning		16 315	28 195	93 905	117 721	117 560	117 560	50 206	27 328	18 530
Vote 6 - Protection Services		2 517	–	12 064	13 981	13 018	13 018	7 535	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	375	842	842	842	–	–	–
Vote 8 - Community Services		80 077	12 100	26 849	59 426	63 081	63 081	27 449	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**105 255**	**40 590**	**137 181**	**195 045**	**198 037**	**198 037**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure - Vote	3,7	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional										
Governance and administration		**6 342**	**8 659**	**4 049**	**3 075**	**3 536**	**3 536**	**3 775**	**6 125**	**3 575**
Executive and council			295	2	5	466	466	5	5	5
Finance and administration		6 342	8 364	4 048	3 070	3 070	3 070	3 770	6 120	3 570
Internal audit		–	–		–	–	–	–	–	–
Community and public safety		**44 222**	**68 172**	**112 758**	**93 694**	**82 780**	**82 780**	**79 999**	**38 068**	**9 377**
Community and social services		2 126	5 164	1 330	18 638	18 084	18 084	9 991	760	760
Sport and recreation		5 427	23 923	9 981	12 731	8 588	8 588	7 752	500	5 000
Public safety		2 490	4 809	15 694	14 181	13 168	13 168	7 897	350	350
Housing		34 180	34 276	85 753	48 144	42 940	42 940	54 359	36 458	3 267
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**12 071**	**13 407**	**6 865**	**33 589**	**33 423**	**33 423**	**19 511**	**17 090**	**4 865**
Planning and development		45	1 346	1 220	13 594	10 372	10 372	7 987	415	415
Road transport		12 026	12 061	5 645	19 995	23 051	23 051	11 524	16 675	4 450
Environmental protection		–	–		–	–	–	–	–	–
Trading services		**42 619**	**84 872**	**87 384**	**173 381**	**160 348**	**160 348**	**171 489**	**81 003**	**78 018**
Energy sources		16 268	28 893	21 428	21 119	19 119	19 119	68 211	19 775	24 450
Water management		3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Waste water management		21 523	42 210	26 893	77 217	69 170	69 170	47 481	35 328	31 568
Waste management		1 572	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Other		**–**	**–**		**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Funded by:										
National Government		21 786	30 445	31 528	37 369	35 100	35 100	45 754	40 828	32 568
Provincial Government		42 477	35 615	85 965	2 840	2 127	2 127	600	–	–
District Municipality					–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		4 414	26 942		46 306	47 296	47 296	65 201	36 458	3 267
Transfers recognised - capital	4	**68 677**	**93 002**	**117 493**	**86 516**	**84 523**	**84 523**	**111 555**	**77 286**	**35 835**
Public contributions & donations	5			3 730	–	–	–	–	–	–
Borrowing	6	19 199	36 495	50 476	92 949	75 228	75 228	94 066	50 000	50 000
Internally generated funds		17 379	45 613	39 358	124 274	120 335	120 335	69 154	15 000	10 000
Total Capital Funding	7	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure - Municipal Vote										
Multi-year expenditure appropriation	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–
1,1 - Council General		–	–	–	–	–	–	–	–	–
1,2 - Mayor's Office		–	–	–	–	–	–	–	–	–
1,3 - Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
2,1 - Municipal Manager		–	–	–	–	–	–	–	–	–
2,2 - Internal Audit		–	–	–	–	–	–	–	–	–
2,3 - Risk Management		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		–	–	–	–	–	–	3 715	6 065	3 515
3,1 - Director: Management Services		–	–	–	–	–	–	15	15	15
3,2 - Communication		–	–	–	–	–	–	–	–	–
3,3 - Legal Services		–	–	–	–	–	–	–	–	–
3,4 - Strategic Services		–	–	–	–	–	–	–	–	–
3,5 - Human Resources		–	–	–	–	–	–	–	–	–
3,6 - Info & Communication Technology		–	–	–	–	–	–	3 700	6 050	3 500
3,7 - Council Support Services		–	–	–	–	–	–	–	–	–
3,8 - Social Development		–	–	–	–	–	–	–	–	–
3,9 - Municipal Court		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Vote 4 - Finance		–	–	–	–	–	–	60	60	60
4,1 - Finance: Director		–	–	–	–	–	–	60	60	60
4,2 - Finance: Deputy Director		–	–	–	–	–	–	–	–	–
4,3 - Finance: Accounting Services		–			–	–	–	–	–	–
4,4 - Finance: Expenditure & Assets		–	–	–	–	–	–	–	–	–
4,5 - Finance: Revenue		–	–	–	–	–	–	–	–	–
4,6 - Finance: Supply Chain Management		–	–	–	–	–	–	–	–	–
4,7 - Data Control		–	–	–	–	–	–	–	–	–
4,8 - Assessment Rates		–	–	–	–	–	–	–	–	–
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Vote 5 - Infrastructure & Planning		–	63 169	15 575	108 693	82 050	82 050	181 114	100 328	67 675
5,1 - Director: Infrastructure & Planning				–	1 000	1 000	1 000	1 370	370	370
5,2 - Deputy Director:Engineering Planning				–	32 827	23 843	23 843	58 310	41 900	30 538
5,3 - Engineering Services & Housing Development			34 276	4 082	56 320	49 160	49 160	57 842	41 958	14 767
5,4 - Town Planning				–	–	–	–	–	–	–
5,5 - Geographical Info System (GIS)				–	–	–	–	–	–	–
5,6 - Building Control Services				–	–	–	–	–	–	–
5,7 - Environmental Management Services				–	–	–	–	–	–	–
5,8 - Electricity			28 893	11 493	18 546	8 046	8 046	63 592	16 100	22 000
5,9 - Solid Waste Planning & Solid Waste Disposal					–		–	–	–	–
5.10 - Property Administration					–	–	–	–	–	–
Vote 6 - Protection Services		–	4 809	–	–	–	–	354	350	350
6,1 - Director: Protection Services					–	–	–	350	350	350
6,2 - Traffic					–	–	–	–	–	–
6,3 - Law Enforcement					–	–	–	4	–	–
6,4 - Vehicle testing					–	–	–	–	–	–
6,5 - Fire Brigade			4 809		–	–	–	–	–	–
6,6 - Vehicle Licensing					–	–	–	–	–	–
6,7 - Special Task Team Unit					–	–	–	–	–	–
6,8 - Disaster Management					–	–	–	–	–	–
6,9 - Security Services					–	–	–	–	–	–
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Vote 7 - Economic and Social Development & Tourism		–	–	–	–	–	–	45	45	45
7,1 - Director: Economic Development & Planning		–	–	–	–	–	–	45	45	45
7,2 - Tourism		–	–	–	–	–	–	–	–	–
7,3 - Social Development		–	–	–	–	–	–	–	–	–
7,4 - EPWP		–	–	–	–	–	–	–	–	–
7,5 - Thusong Centre: Hawston		–	–	–	–	–	–	–	–	–
7,6 - Parking Services		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
		–	–	–	–	–	–	–	–	–
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Vote 8 - Community Services		–	**66 541**	**58 300**	–	–	–	**4 297**	**8 110**	**5 660**
8,1 - Director & Administration					–	–	–	**4 297**	**8 110**	**5 660**
8,2 - Offices & Community Buildings					–	–	–	–	–	–
8,3 - Parks & Townlands, Cemetries					–	–	–	–	–	–
8,4 - Libraries					–	–	–	–	–	–
8,5 - Sport & Recreation					–	–	–	–	–	–
8,6 - Housing & Social Upliftment					–	–	–	–	–	–
8,7 - Roads & Stormwater			19 308	24 277	–	–	–	–	–	–
8,8 - Water			12 270	20 965	–	–	–	–	–	–
8,9 - Sewerage			34 963	13 058	–	–	–	–	–	–
8.10 - Refuse				–	–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
9,1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–
9,2 - Internal Billing		–	–	–	–	–	–	–	–	–
9,3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10,1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total		–	134 520	73 875	108 693	82 050	82 050	189 585	114 958	77 305
Capital expenditure - Municipal Vote										
Single-year expenditure appropriation	2									
Vote 1 - Council & Mayor's Office		–	–	–	–	461	461	–	–	–
1,1 - Council General		–	–	–	–	–	–	–	–	–
1,2 - Mayor's Office		–	–	–	–	461	461	–	–	–
1,3 - Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
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Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–
2,1 - Municipal Manager		–	–	–	–	–	–	–	–	–
2,2 - Internal Audit		–	–	–	–	–	–	–	–	–
2,3 - Risk Management		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		6 346	295	3 966	3 015	3 015	3 015	–	–	–
3,1 - Director: Management Services				14	15	15	15	–	–	–
3,2 - Communication				–	–	–	–	–	–	–
3,3 - Legal Services				–	–	–	–	–	–	–
3,4 - Strategic Services				–	–	–	–	–	–	–
3,5 - Human Resources				–	–	–	–	–	–	–
3,6 - Info & Communication Technology		6 346	295	3 952	3 000	3 000	3 000	–	–	–
3,7 - Council Support Services					–	–	–	–	–	–
3,8 - Social Development					–	–	–	–	–	–
3,9 - Municipal Court		–	–		–	–	–	–	–	–
		–	–		–	–	–	–	–	–
Vote 4 - Finance		–	–	22	60	60	60	–	–	–
4,1 - Finance: Director				22	60	60	60	–	–	–
4,2 - Finance: Deputy Director					–	–	–	–	–	–
4,3 - Finance: Accounting Services					–	–	–	–	–	–
4,4 - Finance: Expenditure & Assets					–	–	–	–	–	–
4,5 - Finance: Revenue					–	–	–	–	–	–
4,6 - Finance: Supply Chain Management					–	–	–	–	–	–
4,7 - Data Control					–	–	–	–	–	–
4,8 - Assessment Rates					–	–	–	–	–	–
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Vote 5 - Infrastructure & Planning		16 315	28 195	93 905	117 721	117 560	117 560	50 206	27 328	18 530
5,1 - Director: Infrastructure & Planning		47	2 773	317	9 388	1 991	1 991	5 547	–	–
5,2 - Deputy Director:Engineering Planning				–	45 709	44 397	44 397	17 889	10 200	6 000
5,3 - Engineering Services & Housing Development			23 923	83 972	41 901	41 849	41 849	22 001	17 128	12 530
5,4 - Town Planning				–	–	–	–	1 900	–	–
5,5 - Geographical Info System (GIS)				–	–	–	–	–	–	–
5,6 - Building Control Services				–	–	–	–	–	–	–
5,7 - Environmental Management Services				–	–	–	–	–	–	–
5,8 - Electricity		16 268		8 689	1 322	9 822	9 822	1 274	–	–
5,9 - Solid Waste Planning & Solid Waste Disposal			1 499	927	19 400	19 500	19 500	1 595	–	–
5.10 - Property Administration		–		–	–	–	–	–	–	–
Vote 6 - Protection Services		2 517	–	12 064	13 981	13 018	13 018	7 535	–	–
6,1 - Director: Protection Services				123	485	1 130	1 130	–	–	–
6,2 - Traffic				77	4 129	2 421	2 421	3 473	–	–
6,3 - Law Enforcement				1 799	2 896	2 946	2 946	1 568	–	–
6,4 - Vehicle testing				–	–	–	–	–	–	–

Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
6,5 - Fire Brigade		2 517		10 065	6 371	6 421	6 421	2 394	–	–
6,6 - Vehicle Licensing					–	–	–	–	–	–
6,7 - Special Task Team Unit					–	–	–	–	–	–
6,8 - Disaster Management		–	–		–	–	–	–	–	–
6,9 - Security Services		–	–		100	100	100	100	–	–
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Vote 7 - Economic and Social Development & Tourism		–	–	375	842	842	842	–	–	–
7,1 - Director: Economic Development & Planning				375	442	442	442	–	–	–
7,2 - Tourism					400	400	400	–	–	–
7,3 - Social Development					–		–	–	–	–
7,4 - EPWP					–	–	–	–	–	–
7,5 - Thusong Centre: Hawston					–	–	–	–	–	–
7,6 - Parking Services		–	–	–	–	–	–	–	–	–
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Vote 8 - Community Services		80 077	12 100	26 849	59 426	63 081	63 081	27 449	–	–
8,1 - Director & Administration		1 929	12 100	8 484	50 015	48 633	48 633	27 189	–	–
8,2 - Offices & Community Buildings				–	–	–	–	–	–	–
8,3 - Parks & Townlands, Cemetries				–	–	–	–	–	–	–
8,4 - Libraries				–	–	–	–	–	–	–
8,5 - Sport & Recreation		5 427		–	–	–	–	–	–	–
8,6 - Housing & Social Upliftment		34 180		–	–	–	–	–	–	–
8,7 - Roads & Stormwater		12 023		10 309	9 411	14 448	14 448	260	–	–
8,8 - Water		3 257		5 064	–	–	–	–	–	–
8,9 - Sewerage		21 523		2 992	–	–	–	–	–	–
8.10 - Refuse		1 739			–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
9,1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–
9,2 - Internal Billing		–	–	–	–	–	–	–	–	–
9,3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10,1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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Capital single-year expenditure sub-total		105 255	40 590	137 181	195 045	198 037	198 037	85 189	27 328	18 530
Total Capital Expenditure		105 255	175 110	211 056	303 738	280 086	280 086	274 775	142 286	95 835

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS										
Current assets										
Cash		94 453	123 988	143 570	85 812	118 129	118 129	50 829	60 616	113 942
Call investment deposits	1	380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Consumer debtors	1	64 957	74 000	88 479	83 889	84 491	84 491	84 475	86 111	89 560
Other debtors		52 806	61 176	58 432	34 983	34 987	34 987	38 027	41 067	44 107
Current portion of long-term receivables		10	7	4	3	–	–	–	–	–
Inventory	2	32 352	16 029	10 219	9 540	9 540	9 540	9 940	10 315	10 631
Total current assets		**625 093**	**684 399**	**810 947**	**614 227**	**647 147**	**647 147**	**583 272**	**598 109**	**658 240**
Non current assets										
Long-term receivables		20	4	–	1	–	–	–	–	–
Investments		44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Investment property		113 951	117 433	123 121	121 846	121 846	121 846	127 346	132 846	138 346
Investment in Associate		–	–					–	–	–
Property, plant and equipment	3	3 346 195	3 405 429	3 488 698	3 790 408	3 642 574	3 642 574	3 772 076	3 770 524	3 723 398
Agricultural								–	–	–
Biological								–	–	–
Intangible		6 699	8 597	9 168	4 753	4 753	4 753	4 363	4 154	3 735
Other non-current assets		124 182	130 928	130 928	–	130 928	130 928	130 928	130 928	130 928
Total non current assets		**3 635 642**	**3 712 914**	**3 798 429**	**3 982 468**	**3 954 561**	**3 954 561**	**4 096 878**	**4 108 458**	**4 074 396**
TOTAL ASSETS		**4 260 735**	**4 397 313**	**4 609 376**	**4 596 695**	**4 601 708**	**4 601 708**	**4 680 150**	**4 706 567**	**4 732 636**
LIABILITIES										
Current liabilities										
Bank overdraft	1	–	–	–	–	–	–	–	–	–
Borrowing	4	33 448	39 725	45 458	52 751	53 956	53 956	50 263	56 515	47 277
Consumer deposits		38 462	40 020	40 992	62 074	62 074	62 074	64 074	66 074	68 074
Trade and other payables	4	119 809	107 963	166 030	104 604	98 955	98 955	180 596	206 288	265 171
Provisions		29 790	33 010	42 460	35 286	35 286	35 286	46 378	49 687	51 043
Total current liabilities		**221 509**	**220 717**	**294 941**	**254 715**	**250 272**	**250 272**	**341 312**	**378 564**	**431 565**
Non current liabilities										
Borrowing		408 658	422 933	431 475	430 260	430 401	430 401	430 795	424 794	428 033
Provisions		205 051	222 157	209 257	256 985	256 985	256 985	227 039	228 107	227 820
Total non current liabilities		**613 708**	**645 090**	**640 732**	**687 245**	**687 386**	**687 386**	**657 833**	**652 901**	**655 853**
TOTAL LIABILITIES		**835 218**	**865 807**	**935 673**	**941 960**	**937 658**	**937 658**	**999 146**	**1 031 466**	**1 087 418**
NET ASSETS	5	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		3 422 258	3 528 279	3 670 476	3 651 390	3 660 705	3 660 705	3 677 777	3 671 874	3 641 991
Reserves	4	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	5	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		213 851	230 566	238 449	259 513	255 713	255 713	279 664	290 510	301 791
Service charges		590 742	643 620	689 210	655 534	655 430	655 430	792 663	862 879	940 579
Other revenue		75 406	128 882	175 357	131 331	123 425	123 425	159 489	112 664	65 599
Transfers and Subsidies - Operational	1	131 819	110 341	120 949	131 840	150 774	150 774	139 692	144 977	148 209
Transfers and Subsidies - Capital	1	64 248	32 017	60 675	30 619	37 228	37 228	46 354	40 828	32 568
Interest		34 175	45 960	53 186	36 073	31 050	31 050	27 456	28 554	29 697
Dividends					–	–	–	–	–	–
Payments										
Suppliers and employees		(818 415)	(929 996)	(971 606)	(983 752)	(1 050 822)	(1 050 822)	(1 166 090)	(1 261 132)	(1 295 062)
Finance charges		(46 129)	(44 921)	(46 570)	(51 482)	(51 482)	(51 482)	(51 804)	(51 923)	(52 180)
Transfers and Grants	1	(1 800)	(486)	(560)	(11 610)	(8 680)	(8 680)	(12 324)	(12 557)	(13 060)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**243 897**	**215 983**	**319 091**	**198 066**	**142 635**	**142 635**	**215 101**	**154 801**	**158 142**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		81 451	(566)	3 289	7 000	–	–	–	–	–
Decrease (increase) in non-current receivables		8	8	7	7	10	10	–	–	–
Decrease (increase) in non-current investments		(4 980)	(4 980)	(4 980)	(7 575)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)
Payments										
Capital assets		(105 255)	(172 777)	(211 056)	(303 738)	(280 086)	(280 086)	(274 775)	(142 286)	(95 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(28 775)**	**(178 314)**	**(212 740)**	**(304 307)**	**(285 056)**	**(285 056)**	**(279 755)**	**(147 266)**	**(100 815)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans					–	–	–	–	–	–
Borrowing long term/refinancing		30 000	54 000	54 000	54 000	54 000	54 000	50 000	50 000	50 000
Increase (decrease) in consumer deposits					(1 000)	(1 000)	(1 000)	2 000	2 000	2 000
Payments										
Repayment of borrowing		(29 969)	(33 448)	(39 725)	(46 374)	(46 263)	(46 263)	(54 646)	(49 748)	(56 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**31**	**20 552**	**14 275**	**6 626**	**6 737**	**6 737**	**(2 646)**	**2 252**	**(4 000)**
NET INCREASE/ (DECREASE) IN CASH HELD		**215 153**	**58 220**	**120 626**	**(99 615)**	**(135 684)**	**(135 684)**	**(67 299)**	**9 786**	**53 326**
Cash/cash equivalents at the year begin:	2	**259 815**	**474 967**	**533 188**	585 426	653 813	653 813	**518 129**	**450 829**	**460 616**
Cash/cash equivalents at the year end:	2	**474 967**	**533 188**	**653 813**	**485 812**	**518 129**	**518 129**	**450 829**	**460 616**	**513 942**

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash and investments available										
Cash/cash equivalents at the year end	1	474 967	533 188	653 813	485 812	518 129	518 129	450 829	460 616	513 942
Other current investments > 90 days		(0)	0	–	(0)	–	–	–	–	–
Non current assets - Investments	1	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Cash and investments available:		**519 562**	**583 711**	**700 328**	**551 272**	**572 589**	**572 589**	**512 994**	**530 621**	**591 931**
Application of cash and investments										
Unspent conditional transfers		–	–	–	–	–	–	–	–	–
Unspent borrowing		10 450	38 199	–	25 193	25 193	25 193	–	–	–
Statutory requirements	2	–	–	–	–	–	–	–	–	–
Other working capital requirements	3	(234 701)	(242 434)	(310 844)	(219 251)	(214 941)	(214 941)	(302 146)	(331 089)	(396 241)
Other provisions					4 109	4 109	4 109	10 200	10 200	10 200
Long term investments committed	4	44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments	5	3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Total Application of cash and investments:		**(176 397)**	**(150 485)**	**(261 102)**	**(121 144)**	**(127 835)**	**(127 835)**	**(226 555)**	**(247 657)**	**(304 825)**
Surplus(shortfall)		**695 959**	**734 196**	**961 430**	**672 416**	**700 423**	**700 423**	**739 548**	**778 278**	**896 756**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements										
Debtors		114 892	134 471	144 814	114 647	115 986	115 986	121 550	124 801	131 070
Creditors due		(119 809)	(107 963)	(166 030)	(104 604)	(98 955)	(98 955)	(180 596)	(206 288)	(265 171)
Total		**234 701**	**242 434**	**310 844**	**219 251**	**214 941**	**214 941**	**302 146**	**331 089**	**396 241**
Debtors collection assumptions										
Balance outstanding - debtors		117 783	135 179	146 911	118 873	119 478	119 478	122 502	127 178	133 667
Estimate of debtors collection rate		97.5%	99.5%	98.6%	96.4%	97.1%	97.1%	99.2%	98.1%	98.1%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits: Banks		–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
		44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Reserves to be backed by cash/investments										
Housing Development Fund		3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Capital replacement		–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–
Other reserves										
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–
Employee Benefit Reserve		–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve		–	–	–	–	–	–	–	–	–
Valuation Reserve		–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–
Capitalisation Reserve		–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–
Non-Controlling Interest		–	–	–	–	–	–	–	–	–
Share Premium		–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–
		3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228

Choose name from list - Table A9 Asset Management

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
CAPITAL EXPENDITURE										
Total New Assets	1	75 610	175 110	188 804	215 433	201 924	201 924	191 795	84 958	35 567
Roads Infrastructure		10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Storm water Infrastructure		255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Electrical Infrastructure		15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
Water Supply Infrastructure		627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Sanitation Infrastructure		–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Solid Waste Infrastructure		105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***26 438***	***96 933***	***76 763***	***117 549***	***113 622***	***113 622***	***98 618***	***33 000***	***17 300***
Community Facilities		3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–
Sport and Recreation Facilities		5 427	–	2 447	50	50	50	7 481	500	5 000
Community Assets		***8 656***	***30 804***	***4 531***	***12 793***	***9 837***	***9 837***	***22 833***	***500***	***5 000***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Housing		34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets		***38 552***	***37 368***	***87 502***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment		205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment		166	1 428	533	760	860	860	1 641	760	760
Transport Assets		–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	29 644	–	3 606	25 621	25 050	25 050	33 945	19 200	17 700
Roads Infrastructure		2 020	–	8	–	–	–	–	–	–
Storm water Infrastructure		10 677	–	–	–	–	–	–	–	–
Electrical Infrastructure		819	–	–	1 000	1 000	1 000	1 000	–	–
Water Supply Infrastructure		2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Sanitation Infrastructure		10 591	–	2 711	4 061	4 061	4 061	650	700	700
Solid Waste Infrastructure		1 634	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***28 370***	–	***3 606***	***25 621***	***25 050***	***25 050***	***33 945***	***19 200***	***17 700***
Community Facilities		1 217	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***1 217***	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		57	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	–	–	18 646	62 684	53 112	53 112	49 034	38 128	42 568
Roads Infrastructure		–	–	–	200	200	200	–	–	–
Storm water Infrastructure		–	–	1 285	13 057	13 057	13 057	–	–	–
Electrical Infrastructure		–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Water Supply Infrastructure		–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Sanitation Infrastructure		–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Solid Waste Infrastructure		–	–	–	3 960	3 960	3 960	553	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	***11 051***	***50 206***	***44 727***	***44 727***	***46 913***	***38 128***	***42 568***
Community Facilities		–	–	–	976	906	906	100	–	–
Sport and Recreation Facilities		–	–	7 534	11 503	7 480	7 480	2 021	–	–
Community Assets		–	–	***7 534***	***12 479***	***8 386***	***8 386***	***2 121***	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	61	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	*61*	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
Roads Infrastructure		12 023	12 061	5 645	19 995	22 586	22 586	10 218	13 000	2 000
Storm water Infrastructure		10 932	7 247	9 202	29 441	29 378	29 378	6 590	–	–
Electrical Infrastructure		16 268	28 893	21 428	21 119	19 119	19 119	65 981	16 100	22 000
Water Supply Infrastructure		3 257	12 270	31 752	52 606	50 036	50 036	51 982	25 900	22 000
Sanitation Infrastructure		10 591	34 963	16 081	47 776	40 257	40 257	40 891	35 328	31 568
Solid Waste Infrastructure		1 739	1 499	7 311	22 439	22 024	22 024	3 815	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***54 809***	***96 933***	***91 420***	***193 376***	***183 399***	***183 399***	***179 477***	***90 328***	***77 568***
Community Facilities		4 446	30 804	2 084	13 719	10 693	10 693	15 452	–	–
Sport and Recreation Facilities		5 427	–	9 981	11 553	7 530	7 530	9 502	500	5 000
Community Assets		***9 873***	***30 804***	***12 065***	***25 272***	***18 223***	***18 223***	***24 954***	***500***	***5 000***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		4 372	3 092	1 810	4 825	5 011	5 011	6 636	–	–
Housing		34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Other Assets		***38 552***	***37 368***	***87 563***	***52 970***	***47 951***	***47 951***	***58 895***	***36 458***	***3 267***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		**1 593**	**1 346**	**3 345**	**7 896**	**7 896**	**7 896**	**3 933**	**6 050**	**3 500**
Furniture and Office Equipment		**205**	**295**	**246**	**1 025**	**1 025**	**1 025**	**875**	**840**	**840**
Machinery and Equipment		**223**	**1 428**	**533**	**760**	**860**	**860**	**1 641**	**760**	**760**
Transport Assets		**–**	**6 936**	**15 884**	**22 440**	**20 732**	**20 732**	**5 000**	**7 350**	**4 900**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class		**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 591 027	3 662 386	3 751 914	3 917 008	3 900 101	3 900 101	4 034 713	4 038 452	3 996 407
Roads Infrastructure		1 054 313	1 068 859	1 059 300	1 002 295	1 004 886	1 004 886	977 558	952 835	916 524
Storm water Infrastructure					248 394	248 331	248 331	247 201	239 209	231 201
Electrical Infrastructure		522 972	525 175	520 037	514 928	512 928	512 928	552 006	540 073	534 418
Water Supply Infrastructure		481 367	464 323	474 519	512 347	509 776	509 776	532 361	534 696	533 616
Sanitation Infrastructure		569 303	582 010	612 374	413 216	405 697	405 697	435 850	460 497	481 231
Solid Waste Infrastructure		30 303	26 500	24 634	48 639	48 224	48 224	48 809	45 549	42 286
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***2 658 258***	***2 666 867***	***2 690 864***	***2 739 819***	***2 729 842***	***2 729 842***	***2 793 785***	***2 772 859***	***2 739 276***
Community Assets		183 622	204 522	206 866		–		–	–	–
Heritage Assets		124 182	130 928	130 928	124 182	130 928	130 928	130 928	130 928	130 928
Investment properties		113 951	117 433	123 121	121 846	121 846	121 846	127 346	132 846	138 346
Other Assets		504 315	534 039	590 968	803 760	791 693	791 693	860 822	882 867	876 206
Biological or Cultivated Assets		–	–		–	–	–	–	–	–
Intangible Assets		6 699	8 597	9 168	4 753	4 753	4 753	4 363	4 154	3 735
Computer Equipment					–	–	–	–	–	–
Furniture and Office Equipment					21 360	21 360	21 360	15 935	11 703	5 120
Machinery and Equipment					5 268	5 368	5 368	5 933	5 219	4 638
Transport Assets					96 019	94 311	94 311	95 602	97 876	98 158
Land					–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–		–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**3 591 027**	**3 662 386**	**3 751 914**	**3 917 008**	**3 900 101**	**3 900 101**	**4 034 713**	**4 038 452**	**3 996 407**
EXPENDITURE OTHER ITEMS										
Depreciation	7	134 846	131 114	134 541	141 877	141 877	141 877	145 663	144 047	143 381
Repairs and Maintenance by Asset Class	3	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**
Roads Infrastructure		53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Storm water Infrastructure		6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Electrical Infrastructure		17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Water Supply Infrastructure		15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Sanitation Infrastructure		13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Solid Waste Infrastructure		12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	113	216	186	186	–	–	–
Information and Communication Infrastructure		–	–	–	42	42	42	–	–	–
Infrastructure		***117 901***	***145 959***	***134 766***	***141 901***	***144 944***	***144 944***	***149 272***	***157 980***	***163 731***
Community Facilities		12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933
Sport and Recreation Facilities		–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Community Assets		***12 289***	***39 801***	***33 597***	***44 758***	***49 338***	***49 338***	***61 656***	***61 481***	***62 345***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	8 009	1 582	3 373	2 967	2 967	11 914	12 304	13 187
Housing		–	–	–	37	237	237	–	–	–
Other Assets		–	***8 009***	***1 582***	***3 410***	***3 204***	***3 204***	***11 914***	***12 304***	***13 187***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Intangible Assets		–	–	***6 009***	***5 925***	***5 925***	***5 925***	***6 528***	***6 862***	***7 213***
Computer Equipment		**5 207**	**4 890**	**766**	**2 186**	**2 446**	**2 446**	**2 280**	**2 394**	**2 514**
Furniture and Office Equipment		**17 919**	**16 364**	**242**	**2 811**	**2 847**	**2 847**	**6 095**	**6 312**	**6 527**
Machinery and Equipment		–	–	–	–	–	–	**5 548**	**6 194**	**6 598**
Transport Assets		**6 719**	–	**11 555**	**9 914**	**9 914**	**9 914**	**10 940**	**11 401**	**11 882**
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		**294 882**	**346 138**	**323 058**	**352 782**	**360 496**	**360 496**	**399 896**	**408 974**	**417 380**
Renewal and upgrading of Existing Assets as % of total capex		*28.2%*	*0.0%*	*10.5%*	*29.1%*	*27.9%*	*27.9%*	*30.2%*	*40.3%*	*62.9%*
Renewal and upgrading of Existing Assets as % of deprecn		*22.0%*	*0.0%*	*16.5%*	*62.2%*	*55.1%*	*55.1%*	*57.0%*	*39.8%*	*42.0%*
R&M as a % of PPE		*4.8%*	*6.3%*	*5.4%*	*5.6%*	*6.0%*	*6.0%*	*6.7%*	*7.0%*	*7.4%*
Renewal and upgrading and R&M as a % of PPE		*5.0%*	*6.0%*	*6.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*	*8.0%*

Choose name from list - Table A10 Basic service delivery measuremen

Description	Ref	-2017	-2018	-2019	-2020-O	-2020-A	-2020-F	-2021	-2022	-2023
		2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Household service targets	1									
Water:										
Piped water inside dwelling		29 174	29 800	29 946	29 946	29 946	29 946	30 844	31 769	32 722
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	3 052	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		32 226	33 420	33 621	33 621	33 621	33 621	34 402	37 106	36 991
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**32 226**	**33 420**	**33 621**	**33 621**	**33 621**	**33 621**	**34 402**	**37 106**	**36 991**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		29 165	29 631	30 060	30 060	30 060	30 060	30 962	31 891	32 848
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		3 620	3 620	3 675	3 675	3 675	3 675	3 558	5 337	4 269
Minimum Service Level and Above sub-total		32 785	33 251	33 735	33 735	33 735	33 735	34 520	37 228	37 117
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**32 785**	**33 251**	**33 735**	**33 735**	**33 735**	**33 735**	**34 520**	**37 228**	**37 117**
Energy:										
Electricity (at least min.service level)		6 112	5 831	–	5 665	5 665	5 665	5 384	5 103	4 822
Electricity - prepaid (min.service level)		18 814	19 464	21 546	20 114	20 114	20 114	20 497	20 880	20 880
Minimum Service Level and Above sub-total		24 926	25 295	21 546	25 779	25 779	25 779	25 881	25 983	25 702
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**24 926**	**25 295**	**21 546**	**25 779**	**25 779**	**25 779**	**25 881**	**25 983**	**25 702**
Refuse:										
Removed at least once a week		32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Minimum Service Level and Above sub-total		32 695	33 105	33 366	33 366	33 366	33 366	34 367	35 398	36 460
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**32 695**	**33 105**	**33 366**	**33 366**	**33 366**	**33 366**	**34 367**	**35 398**	**36 460**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Highest level of free service provided per household										
Property rates (R value threshold)		220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000	220 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		4	4	4	4	4	4	4	4	4
Sanitation (Rand per household per month)		73	78	82	86	86	86	89	94	100
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		210	210	210	210	210	210	210	210	210
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		51 711	50 983	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	779	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	318	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**51 711**	**52 080**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Choose name from list - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
REVENUE ITEMS:										
Property rates	6									
Total Property Rates		267 473	284 076	240 914	262 551	259 241	259 241	275 637	286 662	298 129
less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		51 711	50 983		–	–	–	–	–	–
Net Property Rates		**215 763**	**233 093**	**240 914**	**262 551**	**259 241**	**259 241**	**275 637**	**286 662**	**298 129**
Service charges - electricity revenue	6									
Total Service charges - electricity revenue		349 298	378 693	415 947	386 294	386 294	386 294	499 317	559 033	625 910
less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Net Service charges - electricity revenue		**349 298**	**378 693**	**415 947**	**386 294**	**386 294**	**386 294**	**499 317**	**559 033**	**625 910**
Service charges - water revenue	6									
Total Service charges - water revenue		110 932	130 637	133 628	128 520	128 520	128 520	132 168	137 455	142 953
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***			779		–	–	–	–	–	–
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Net Service charges - water revenue		**110 932**	**129 858**	**133 628**	**128 520**	**128 520**	**128 520**	**132 168**	**137 455**	**142 953**
Service charges - sanitation revenue										
Total Service charges - sanitation revenue		72 106	78 037	80 871	78 913	78 913	78 913	87 631	91 137	94 782
less Revenue Foregone ***(in excess of free sanitation service to indigent households)***			318		–	–	–	–	–	–
less Cost of Free Basic Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Net Service charges - sanitation revenue		**72 106**	**77 719**	**80 871**	**78 913**	**78 913**	**78 913**	**87 631**	**91 137**	**94 782**
Service charges - refuse revenue	6									
Total refuse removal revenue		57 775	61 763	69 102	69 482	69 482	69 482	74 741	77 731	80 840
Total landfill revenue		–	–	–	–	–	–	–	–	–
less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent households)		–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue		**57 775**	**61 763**	**69 102**	**69 482**	**69 482**	**69 482**	**74 741**	**77 731**	**80 840**
Other Revenue by source										
Fuel Levy					–	–	–	–	–	–
Other Revenue										
Discontinued Operations					–	–	–	–	–	–
Rent on Land					4 181	4 181	4 181	1 106	1 150	1 195
Operational Revenue					7 357	7 357	7 357	6 039	5 568	5 630
Intercompany/Parent-subsidiary Transactions					–	–	–	–	–	–
Surcharges and Taxes					–	–	–	–	–	–
Sales of Goods and Rendering of Services		48 492	83 673	143 186	102 460	85 066	85 066	119 765	85 042	36 237
Fuel Levy	3				–	–	–	–	–	–
Total 'Other' Revenue	1	**48 492**	**83 673**	**143 186**	**113 998**	**96 604**	**96 604**	**126 909**	**91 759**	**43 063**
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	2	296 682	368 000	382 527	274 762	441 241	441 241	290 769	303 976	321 376
Pension and UIF Contributions					48 588			48 870	51 014	51 385
Medical Aid Contributions					18 241			17 876	18 741	19 437
Overtime					295			317	331	346
Performance Bonus					22 134			22 518	23 343	24 024
Motor Vehicle Allowance					8 032			8 255	8 258	8 266
Cellphone Allowance					2 565			2 465	2 465	2 450
Housing Allowances					2 870			2 674	2 724	2 700
Other benefits and allowances					42 803			55 621	57 652	59 890
Payments in lieu of leave					–			–	–	–
Long service awards					2 166			3 230	3 230	3 230
Post-retirement benefit obligations	4				12 869			11 208	11 208	11 208
sub-total	5	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**296 682**	**368 000**	**382 527**	**435 325**	**441 241**	**441 241**	**463 804**	**482 942**	**504 313**
Contributions recognised - capital										
List contributions by contract					1 688	9 688	9 688	14 243	1 312	1 324
Total Contributions recognised - capital		**–**	**–**	**–**	**1 688**	**9 688**	**9 688**	**14 243**	**1 312**	**1 324**
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment		134 846	131 114	134 541	141 307	141 307	141 307	145 272	143 839	142 961
Lease amortisation					570	570	570	390	209	420
Capital asset impairment					–	–	–	–	–	–
Depreciation resulting from revaluation of PPE	10				–	–	–	–	–	–
Total Depreciation & asset impairment	1	**134 846**	**131 114**	**134 541**	**141 877**	**141 877**	**141 877**	**145 663**	**144 047**	**143 381**
Bulk purchases										
Electricity Bulk Purchases		225 844	242 614	278 485	270 260	270 260	270 260	353 707	385 187	419 468
Water Bulk Purchases					–	–	–	–	–	–
Total bulk purchases	1	**225 844**	**242 614**	**278 485**	**270 260**	**270 260**	**270 260**	**353 707**	**385 187**	**419 468**

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Transfers and grants										
Cash transfers and grants		–	486	560	11 610	8 680	8 680	12 324	12 557	13 060
Non-cash transfers and grants		1 800	–	–	–	–	–	–	–	–
Total transfers and grants	1	**1 800**	**486**	**560**	**11 610**	**8 680**	**8 680**	**12 324**	**12 557**	**13 060**
Contracted services										
Outsourced Services					92 907			107 372	110 048	115 541
Consultants and Professional Services					36 692			38 471	38 687	48 871
Contractors		167 079	186 336	177 914	92 816	224 809	224 809	101 496	103 097	108 305
sub-total	1	**167 079**	**186 336**	**177 914**	**222 414**	**224 809**	**224 809**	**247 340**	**251 832**	**272 718**
Allocations to organs of state:										
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total contracted services		**167 079**	**186 336**	**177 914**	**222 414**	**224 809**	**224 809**	**247 340**	**251 832**	**272 718**
Other Expenditure By Type										
Collection costs					6 666			6 642	7 041	7 463
Contributions to 'other' provisions					4 109			10 200	10 200	10 200
Audit fees					5 322			5 561	5 561	5 561
General expenses	3	55 726	71 333	90 183		115 613	115 613			
Operating Leases					1 578			1 611	1 624	1 637
Operational Cost					105 640			117 606	100 468	86 782
Statutory Payments other than Income Taxes					–	–	–	–	–	–
Discontinued Operations					–	–	–	–	–	–
Total 'Other' Expenditure	1	**55 726**	**71 333**	**90 183**	**123 315**	**115 613**	**115 613**	**141 620**	**124 893**	**111 643**
by Expenditure Item	8									
Employee related costs		53 689	89 415	96 484	100 057	101 445	101 445	126 792	133 060	135 752
Other materials		30 000	17 594	18 615	20 206	22 268	22 268	20 700	22 613	23 360
Contracted Services		67 791	85 762	58 168	79 701	81 454	81 454	95 771	97 826	102 992
Other Expenditure		8 555	22 253	15 250	10 941	13 453	13 453	10 971	11 428	11 895
Total Repairs and Maintenance Expenditure	9	160 036	215 024	188 517	210 905	218 620	218 620	254 233	264 927	273 999
Inventory Consumed										
Inventory Consumed - Water		10	4	4	17	17	17	(399 999)	(399 998)	(399 997)
Inventory Consumed - Other		(5 559 619)	(5 754 408)	(5 980 597)	(6 435 783)	(6 288 551)	(6 288 551)	(6 563 310)	(6 707 232)	(6 806 516)
Total Inventory Consumed & Other Material		**(5 559 609)**	**(5 754 404)**	**(5 980 593)**	**(6 435 766)**	**(6 288 534)**	**(6 288 534)**	**(6 963 309)**	**(7 107 230)**	**(7 206 513)**

Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref 1	Vote 1 - Council & Mayor's Office	Vote 2 - Municipal Manager & Internal Audit	Vote 3 - Management Services	Vote 4 - Finance	Vote 5 - Infrastructure & Planning	Vote 6 - Protection Services	Vote 7 - Economic and Social Development & Tourism	Vote 8 - Community Services	Vote 9 - Costing Services	Vote 10 - Main Ledger Services	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
Revenue By Source																	
Property rates		–	–	–	275 637	–	–	–	–	–	–	–	–	–	–	–	275 637
Service charges - electricity revenue		–	–	–	676	498 641	–	–	–	–	–	–	–	–	–	–	499 317
Service charges - water revenue		–	–	–	52	–	–	–	132 116	–	–	–	–	–	–	–	132 168
Service charges - sanitation revenue		–	–	–	–	–	1	–	87 630	–	–	–	–	–	–	–	87 631
Service charges - refuse revenue		–	–	–	–	–	–	–	74 741	–	–	–	–	–	–	–	74 741
Rental of facilities and equipment		–	–	–	–	0	–	63	3 377	–	–	–	–	–	–	–	3 440
Interest earned - external investments		–	–	–	27 456	–	–	–	–	–	–	–	–	–	–	–	27 456
Interest earned - outstanding debtors		–	–	–	4 680	–	–	–	0	–	–	–	–	–	–	–	4 681
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	0	75	28 137	–	10	–	–	–	–	–	–	–	28 223
Licences and permits		–	–	–	–	–	1 737	–	302	–	–	–	–	–	–	–	2 039
Agency services		–	–	–	–	–	6 670	–	10	–	–	–	–	–	–	–	6 680
Other revenue		94	–	869	8 599	119 980	566	1	5 025	–	–	–	–	–	–	–	135 134
Transfers and subsidies		31 191	–	–	1 550	41 530	2 420	2 774	60 228	–	–	–	–	–	–	–	139 692
Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**31 285**	**–**	**869**	**318 650**	**660 226**	**39 531**	**2 838**	**363 440**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 416 839**
Expenditure By Type																	
Employee related costs		15 453	7 039	30 643	50 962	71 637	74 843	12 125	201 101	–	–	–	–	–	–	–	463 804
Remuneration of councillors		12 401	–	–	–	–	–	–	–	–	–	–	–	–	–	–	12 401
Debt impairment		–	–	–	300	300	20 000	–	900	–	–	–	–	–	–	–	21 500
Depreciation & asset impairment		6	15	1 764	185	27 480	833	144	115 236	–	–	–	–	–	–	–	145 663
Finance charges		–	–	–	56	16 877	–	–	34 871	–	–	–	–	–	–	–	51 804
Bulk purchases		–	–	–	–	353 707	–	–	–	–	–	–	–	–	–	–	353 707
Other materials		25	63	1 882	450	6 570	2 642	395	32 817	–	–	–	–	–	–	–	44 845
Contracted services		273	640	8 026	8 853	118 570	12 508	1 704	96 766	–	–	–	–	–	–	–	247 340
Transfers and subsidies		250	–	–	12 074	–	–	–	–	–	–	–	–	–	–	–	12 324
Other expenditure		8 640	283	18 425	22 803	77 171	4 676	2 944	6 677	–	–	–	–	–	–	–	141 620
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**37 047**	**8 040**	**60 741**	**95 684**	**672 313**	**115 502**	**17 311**	**488 368**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 495 006**
Surplus/(Deficit)		**(5 762)**	**(8 040)**	**(59 871)**	**222 966**	**(12 088)**	**(75 971)**	**(14 474)**	**(124 928)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(78 168)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	–	–	–	19 119	–	–	27 235	–	–	–	–	–	–	–	46 354
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	12 500	–	–	1 743	–	–	–	–	–	–	–	14 243
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(5 762)**	**(8 040)**	**(59 871)**	**222 966**	**19 531**	**(75 971)**	**(14 474)**	**(95 950)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(17 571)**

Choose name from list - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ASSETS										
Call investment deposits										
Call deposits		380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Other current investments		–	–	–	–	–	–	–	–	–
Total Call investment deposits	2	**380 514**	**409 200**	**510 243**	**400 000**	**400 000**	**400 000**	**400 000**	**400 000**	**400 000**
Consumer debtors										
Consumer debtors		86 731	100 108	128 965	111 229	125 132	125 132	126 617	129 753	134 702
Less: Provision for debt impairment		(21 774)	(26 108)	(40 486)	(27 340)	(40 641)	(40 641)	(42 141)	(43 641)	(45 141)
Total Consumer debtors	2	**64 957**	**74 000**	**88 479**	**83 889**	**84 491**	**84 491**	**84 475**	**86 111**	**89 560**
Debt impairment provision										
Balance at the beginning of the year		(20 593)	(21 774)	(26 108)	(22 260)	(40 486)	(40 486)	(40 641)	(42 141)	(43 641)
Contributions to the provision		(1 983)	(5 162)	(15 037)	(5 980)	(896)	(896)	(1 500)	(1 500)	(1 500)
Bad debts written off		803	828	659	900	741	741	–	–	–
Balance at end of year		**(21 774)**	**(26 108)**	**(40 486)**	**(27 340)**	**(40 641)**	**(40 641)**	**(42 141)**	**(43 641)**	**(45 141)**
Inventory										
Water										
Opening Balance		–	**(10)**	**(4)**	**(4)**	**(4)**	**(4)**	400 000	**399 999**	**399 998**
System Input Volume		**(10)**	**6**	**–**	**(13)**	**(13)**	**(13)**	**(1)**	**(1)**	**(1)**
Water Treatment Works		(10)	6		(13)	(13)	(13)	(1)	(1)	(1)
Bulk Purchases		–	–	–	–	–	–	–	–	–
Natural Sources		–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Custome		–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–
Closing Balance Water		**(10)**	**(4)**	**(4)**	**(17)**	**(17)**	**(17)**	**399 999**	**399 998**	**399 997**
Agricultural										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–
Consumables										
Standard Rated										

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Opening Balance		–	**695**	**2 965**	**2 427**	**2 427**	**2 427**	–	**401**	**777**
Acquisitions		11 658	13 593	16 439	19 450	19 450	19 450	15 900	15 900	15 900
Issues	7	(10 963)	(11 320)	(16 704)	(18 900)	(18 900)	(18 900)	(15 499)	(15 524)	(15 583)
Adjustments	8	–	–	–	(706)	(706)	(706)	–	–	–
Write-offs	9	–	(2)	(273)	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**695**	**2 965**	**2 427**	**2 271**	**2 271**	**2 271**	**401**	**777**	**1 094**
Zero Rated										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–
Finished Goods										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–
Materials and Supplies										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		–	–	–	–	–	–	–	–	–
Work-in-progress										
Opening Balance		–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–
Housing Stock										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions					–	–	–	–	–	–
Transfers					–	–	–	–	–	–
Sales					–	–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–
Land										
Opening Balance		1 277	**6 304**	**6 304**	**1 295**	**1 295**	**1 295**	520	**520**	**520**
Acquisitions		–	–	–	–	–	–	–	–	–
Sales		(33)	–	(197)	–	–	–	–	–	–
Adjustments		5 060	–	(4 812)	(775)	(775)	(775)	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing Balance - Land		**6 304**	**6 304**	**1 295**	**520**	**520**	**520**	**520**	**520**	**520**
Closing Balance - Inventory & Consumables		**6 989**	**9 265**	**3 718**	**2 775**	**2 775**	**2 775**	**400 920**	**401 295**	**401 611**
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		5 494 662	5 680 408	5 892 119	6 351 894	6 204 060	6 204 060	6 478 835	6 621 121	6 716 956
Leases recognised as PPE	3				–	–	–	–	–	–
Less: Accumulated depreciation		2 148 466	2 274 979	2 403 421	2 561 486	2 561 486	2 561 486	2 706 758	2 850 597	2 993 558
Total Property, plant and equipment (PPE)	2	**3 346 195**	**3 405 429**	**3 488 698**	**3 790 408**	**3 642 574**	**3 642 574**	**3 772 076**	**3 770 524**	**3 723 398**

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)								–	–	–
Current portion of long-term liabilities		(33 448)	(39 725)	(45 458)	(52 751)	(53 956)	(53 956)	(50 263)	(56 515)	(47 277)
Total Current liabilities - Borrowing		**(33 448)**	**(39 725)**	**(45 458)**	**(52 751)**	**(53 956)**	**(53 956)**	**(50 263)**	**(56 515)**	**(47 277)**
Trade and other payables										
Trade Payables		(98 032)	(97 922)	(134 897)	(104 604)	(98 955)	(98 955)	(180 596)	(206 288)	(265 171)
Other Creditors		(21 776)	(10 041)	(31 133)				–	–	–
Unspent conditional transfers								–	–	–
VAT								–	–	–
Total Trade and other payables	2	**(119 809)**	**(107 963)**	**(166 030)**	**(104 604)**	**(98 955)**	**(98 955)**	**(180 596)**	**(206 288)**	**(265 171)**
Non current liabilities - Borrowing										
Borrowing	4	(408 658)	(422 933)	(431 475)	(430 260)	(430 401)	(430 401)	(430 795)	(424 794)	(428 033)
Finance leases (including PPP asset element)		–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing		**(408 658)**	**(422 933)**	**(431 475)**	**(430 260)**	**(430 401)**	**(430 401)**	**(430 795)**	**(424 794)**	**(428 033)**
Provisions - non-current										
Retirement benefits		(98 747)	(108 914)	(92 981)	(132 766)	(132 766)	(132 766)	(110 759)	(116 081)	(121 669)
List other major provision items										
Refuse landfill site rehabilitation		(92 013)	(98 402)	(98 409)	(106 868)	(106 868)	(106 868)	(96 642)	(91 424)	(84 537)
Other		(14 291)	(14 841)	(17 868)	(17 351)	(17 351)	(17 351)	(19 638)	(20 601)	(21 614)
Total Provisions - non-current		**(205 051)**	**(222 157)**	**(209 257)**	**(256 985)**	**(256 985)**	**(256 985)**	**(227 039)**	**(228 107)**	**(227 820)**
CHANGES IN NET ASSETS										
Accumulated Surplus/(Deficit)										
Accumulated Surplus/(Deficit) - opening balance		3 293 898	3 422 258	3 527 808	3 605 894	3 605 894	3 605 894	3 660 705	3 677 777	3 671 874
GRAP adjustments		(15 766)	(502)	471	–	–	–	–	–	–
Restated balance		3 278 133	3 421 756	3 528 279	3 605 894	3 605 894	3 605 894	3 660 705	3 677 777	3 671 874
Surplus/(Deficit)		144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	(17 571)	(20 860)	(46 426)
Transfers to/from Reserves		(5)	(3)	(0)	(6)	(6)	(6)	750	750	750
Depreciation offsets								–	–	–
Other adjustments					100 020	100 068	100 068	33 892	14 207	15 793
Accumulated Surplus/(Deficit)	1	**3 422 258**	**3 528 279**	**3 670 476**	**3 651 390**	**3 660 705**	**3 660 705**	**3 677 777**	**3 671 874**	**3 641 991**
Reserves										
Housing Development Fund		3 259	3 227	3 227	3 345	3 345	3 345	3 228	3 228	3 228
Capital replacement					–	–	–	–	–	–
Self-insurance					–	–	–	–	–	–
Other reserves										
Compensation for Occupational Injuries and Diseases					–	–	–	–	–	–
Employee Benefit Reserve					–	–	–	–	–	–
Non-current Provisions Reserve					–	–	–	–	–	–
Valuation Reserve					–	–	–	–	–	–
Investment in associate account					–	–	–	–	–	–
Capitalisation Reserve					–	–	–	–	–	–
Equity					–	–	–	–	–	–
Non-Controlling Interest					–	–	–	–	–	–
Share Premium					–	–	–	–	–	–
Revaluation					–	–	–	–	–	–
Total Reserves	2	**3 259**	**3 227**	**3 227**	**3 345**	**3 345**	**3 345**	**3 228**	**3 228**	**3 228**
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 425 517**	**3 531 506**	**3 673 703**	**3 654 735**	**3 664 050**	**3 664 050**	**3 681 004**	**3 675 101**	**3 645 218**

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1		334 461	328 011	347 612	336 136	337 425	337 425	357 072	370 592	382 268
The provision and maintenance of municipal services	Basic Service Delivery	2		674 417	752 662	804 239	792 445	801 091	801 091	939 483	994 663	1 076 385
The encouragement of structured community participation in the matters of the municipality	Good Governance	3										
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		52 972	70 070	59 673	58 278	73 257	73 257	56 809	56 256	62 858
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		79 437	64 318	119 873	100 633	88 536	88 536	124 072	92 689	32 674
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**1 141 287**	**1 215 062**	**1 331 397**	**1 287 492**	**1 300 308**	**1 300 308**	**1 477 435**	**1 514 200**	**1 554 186**

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1		185 276	222 134	215 438	268 814	271 503	271 503	283 779	296 304	315 796
The provision and maintenance of municipal services	Basic Service Delivery	2		490 339	576 651	641 935	640 514	644 261	644 261	761 149	800 303	845 364
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		1 486	1 250	725	1 195	1 195	1 195	1 125		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		125 449	141 579	171 527	251 675	207 102	207 102	194 170	199 653	208 185
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		194 606	166 921	159 574	179 813	221 497	221 497	254 784	238 800	231 267
Allocations to other priorities												
Total Expenditure			1	**997 156**	**1 108 536**	**1 189 200**	**1 342 010**	**1 345 559**	**1 345 559**	**1 495 006**	**1 535 060**	**1 600 612**

Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The provision of democratic, accountable and ethical governance	Good Governance	1		6 346	8 659	4 049	3 075	3 536	3 536	3 775	6 125	3 575
The provision and maintenance of municipal services	Basic Service Delivery	2		42 786	84 872	87 384	173 381	160 813	160 813	179 777	81 003	78 018
The encouragement of structured community participation in the matters of the municipality	Good Governance	3		41 536	5 250	3 531	6 412	5 305	5 305	5 875		
The creation and maintenance of a safe and healthy environment	Safe and Healthy Environment	4		2 517	28 646	27 005	39 137	39 840	39 840	20 048	1 610	6 110
The promotion of tourism, economic and social development	Economic Development and Social upliftmnent	5		12 070	47 683	89 088	81 733	70 593	70 593	65 300	53 548	8 132
Allocations to other priorities			3									
Total Capital Expenditure			1	**105 255**	**175 110**	**211 056**	**303 738**	**280 086**	**280 086**	**274 775**	**142 286**	**95 835**

Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Council and Municipal Manager										
Municipal Manager										
Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Number of progress reports submitted	4	3	4	1	0	4	4	4	4
Percentage of a municipality's capital budget actually spent on capital projects identified for 2021/22 in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects) x 100 (MPPMR Reg 10 (c))	% of the capital budget spent	90.13%	99.39%	76.53%	95%	0%	95%	95.0%	95.0%	95.0%
Sign section 56 performance agreements with all directors by the end of July 2021	Number of agreements signed	6	6	6	6	0	6	6	6	6
Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit quarterly progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	5	6	5	1	0	4	4	4	4
Bi- annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2021 to be completed by Sept 2021 and the current period October to December 2021 to be completed by February 2022.	Number of appraisals	12	12	12	6	0	12	12	12	12
Draft the annual report and submit to the Auditor-General by end of August 2021	Draft Annual report submitted	1	1	1	1	0	1	1	1	1
Submit the final Annual report and oversight report to Council before end March 2022	Final Annual report and oversight report submitted	1	1	1	1	0	1	1	1	1
Prepare the final IDP for submission to Council by the end of May 2022	Final IDP submitted	1	1	1	0	0	1	1	1	1
Submit the Final MTREF Budget by the end of May 2022	Final Budget submitted	1	1	1	0	0	1	1	1	1
Management Services										
Director: Management Services										
Human Resources										
92% of the approved and funded organogram filled {(actual number of posts filled dived by the funded posts budgeted) x100}	% filled	93.4%	92.30%	90.64%	92.0%	0.0%	92%	92.0%	92.0%	92.0%
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	The number of people from EE target groups employed	70	68	71	70	0	70	74	75	75
The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan	% of the training budget spent on implementation of the WSP	99.87%	100.0%	84.5%	100.0%	0.0%	100%	100.0%	100.0%	100.0%
Review the Municipal Organisational Staff Structure by the end of June 2022	Structure reviewed	1	1	1	1	0	1	1	1	1
Corporate Support Services										
Revise the Section 14 Access to Information Manual by the end of June 2022 to ensure compliant and up to date policies	Manual revised	1	1	1	1	0	1	1	1	1
Finance										
Director: Finance										
Director Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	6.56	6.55	7.63%	3	0	3	3	3	3
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	19.96%	22.91%	25.06	15	0	15	15	15	15
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	10.52%	10.02%	12.33%	14.0%	0.0%	14%	16%	16%	16%
Submit a reviewed long term financial plan to the CFO by the end of October 2021	Reviewed long term financial plan submitted	1	1	1	1	0	1	1	1	1
Financial statements submitted to the Auditor General by end August 2021	Financial statements submitted	1	0	1	1	0	1	1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements	Number of indgent households	7385	7630	7595	7750	0	7 750	8 000	8 240	8 487
Achieve a debt recovery rate not less than 95% (Receipts/total billed for 12 months period x 100)	% Recovered	99.35%	98.6%	97.10%	80%	0%	80%	95%	95%	95%
Community Services										
Director: Community Services										
Director: Community Services										

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
98% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	93.0%	100.0%	98.49%	98.0%	0.0%	98%	98.0%	98.0%	98.0%
m² of roads patched and resealed according to approved Pavement Management System within available budget	m² of roads patched and resealed	112932	112982	104952	106 000	0	106 000	110 000	110 000	110 000
Limit unaccounted water to less than 20% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)}	% of water unaccounted for	18.82%	24.25%	23%	19%	0%	19%	18.0%	18.0%	18.0%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum (UOM revised in 2018/19 - Number of ward committees per annum)	8	114	77	78	0	78	110	112	112
Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded state owned land and private land)	253	285	317	300	0	300	320	320	320
Provision of cleaned piped water to all formal households within 200 m from households	No of formal households that meet agreed service standards for piped water	29174	29800	29946	30396	0	29 946	30 694	30 694	30 694
Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	Number of formal households for which refuse is removed at least once a week	32695	33105	33366	34098	0	33 366	34 098	34 098	34 098
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week	Number of weekly removal of refuse in informal households (once per week = 52 weeks per annum)	52	52	53	52	0	52	52	52	52
The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilette to 5 households (MPPMR Reg 10 (a))	The number of toilets provided in relation to the number of informal households (excluding invaded state owned land and private land)	794	881	885	930	0	930	980	980	980
Provision of sanitation services to formal residential households (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	29165	29631	30060	30520	0	30 060	30 520	30 520	30 520
Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	no kpi set	88	104	80	0	80	70	70	70
The provision of sanitation services to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	no kpi set	120	137	105	0	105	95	95	95
Infrastructure & Planning										
Director: Infrastructure and Planning										
Water Treatment										
Quality of effluent comply 75% with license and/or general limit in terms of the Water Act (Act 36 of 1998)	% compliance	93.5%	95.77%	86.34%	90%	90%	90%	75%	75%	75%
Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	98.0%	98.90%	98.45%	95%	95%	95%	95%	95%	95%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	1	1	1	1	1	1	1	1	1
Electricity										
Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	% of electricity unaccounted for	5.12%	6.45%	6.02%	7.50%	7.50%	7.50%	7.5%	7.5%	7.5%
Provision of Electricity: Number of metered electrical connections in formal area (Eskom Areas excluded) (Definition: refers to residential households (RE) and pensioners (PR) as per the Finance department's billed households)	Number of formal household that meet agreed service standards	21048	21332	21546	21 332	21 332	21 332	21500	21500	21500

Description	Unit of measurement	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2022 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	79.70%	100.0%	77.0%	100%	100%	100%	100.0%	100.0%	100.0%
Protection Services										
Director Protection Services										
Protection Services										
Arrange public awareness sessions on Protection Services	Number of sessions held	84	90	103	100	100	100	100	100	100
Collect R10 000 000 Public Safety Income by 30 June 2022 (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	R20 167 767	R15 493 008	R17 347 607.0	16 500 000	16 500 000	16 500 000	10 000 000	10 000 000	10 000 000
Review Community Safety Plan in three year cycle by end of June 2022 in conjuction with the Department of Community Safety	Plan reviewed	no kpi set	no kpi set	0	1	1	1	1	0	0
Disaster and Fire Manangement										
Annually review and submit Disaster Management Plan to Council by the end of October	Reviewed plan submitted	1	1	1	1	1	1	1	1	1
Local Economic Development, Social										
Director: LED										
LED, Social Development and Tourism										
Provide three progress reports on LED, Social Development and Tourism initiatives to Council by end June 2022 (Refers to three progress reports for the 2021/22 financial year)	Number of progress reports on LED, Social Development & Tourism initiatives	3	3	4	4	4	4	3	3	3
Provide a schedule of funded events to the Executive Mayor for sign off by end of July 2021	Number of schedules submitted	1	1	1	1	1	1	0	0	0
Support 130 SMME's in terms of the SMME Development Programme by 30 June 2022	Number of SMME's supported	80	120	160	120	120	120	130	130	130
Support 60 Emerging Contractors in terms of the Emerging Contractor Development Programme by 30 June 2022	Number of emerging contractors supported	43	52	61	50	50	50	60	60	60
Report on projects/ initiatives in collaboration with other stakeholders for local economic development, social development and tourism	Number of projects / initiatives collaborated on	3	14	28	12	12	12	28	28	28
The number of job opportunities created through the EPWP programme and as per set targets (grant agreement - FTE's, translates to 1028 work opportunities)	Number of temporary jobs created	994	1048	1060	1018	1018	1018	1028	1028	1028
Managers LED, Social Development and Tourism report on the hosting of Thusong/Outreach for the financial year to the Director Economic and Social Development and Tourism by 30 June 2022	Report on the Thusong/Outreach programme	no kpi set	no kpi set	no kpi set	no kpi set	no kpi set	no kpi set	1	1	1

Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	7.6%	7.1%	7.3%	7.3%	7.3%	7.3%	7.1%	6.6%	6.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.9%	7.5%	7.4%	8.7%	8.9%	8.9%	8.3%	7.7%	7.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	82.0%	65.8%	60.1%	24.9%	27.6%	27.6%	30.6%	76.9%	83.3%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	12540.1%	13106.3%	13370.1%	12862.8%	12867.0%	12867.0%	13347.6%	13161.7%	13262.0%
Liquidity										
Current Ratio	Current assets/current liabilities	2.8	3.1	2.7	2.4	2.6	2.6	1.7	1.6	1.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.8	3.1	2.7	2.4	2.6	2.6	1.7	1.6	1.5
Liquidity Ratio	Monetary Assets/Current Liabilities	2.1	2.4	2.2	1.9	2.1	2.1	1.3	1.2	1.2
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.8%	99.2%	98.6%	98.8%	98.8%	98.8%	100.3%	100.1%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	11.7%	11.4%	9.5%	9.5%	9.5%	8.6%	8.6%	8.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	99.5%	99.5%	99.6%	99.0%	99.0%	99.0%	99.8%	99.8%	99.8%
Creditors to Cash and Investments		-20.6%	-18.4%	-20.6%	-21.5%	-19.1%	-19.1%	-40.1%	-44.8%	-51.6%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12 858 011	16 537 242	14 613 426	17 426 149	17 426 149	17 426 149	15 054 751	15 205 299	15 357 352
	Total Cost of Losses (Rand '000)	8 882	12 219	13 111	22 522	22 522	22 522	13 507	13 642	13 779
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 112	1 701	1 836	1 518	1 518	1 518	1 892	1 910	1 930
	Total Cost of Losses (Rand '000)	2 132 297	2 308 814	2 428 709	2 248 958	2 248 958	2 248 958	2 502 056	2 527 077	2 552 347
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.5%	31.8%	29.6%	34.7%	35.2%	35.2%	32.7%	32.8%	33.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	28.5%	32.7%	30.5%	35.6%	36.2%	36.2%	33.6%	33.7%	34.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	14.9%	18.6%	14.6%	16.8%	17.4%	17.4%	17.9%	18.0%	18.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	16.8%	15.2%	14.0%	15.4%	15.4%	15.4%	13.9%	13.3%	12.9%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.1	11.3	14.2	14.5	14.5	14.5	16.3	15.5	16.0
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.5%	15.2%	15.5%	12.8%	12.9%	12.9%	11.4%	11.0%	10.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.4	7.3	8.4	5.5	5.9	5.9	4.6	4.5	4.7

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Description of economic indicator	Ref.	Basis of calculation	=Head44	2007 Survey	=Head45	=head1b	=head1A	=Head1	=Head2	=Head3		
						=Head5	=Head5	=Head5	=Head6	=Head9	=Head10	=Head11
Demographics												
Population		0	55012	74546	80432	96177	102024	105901	109925	114102	115620	117290
Females aged 5 - 14		0	2770	5837	5228	7280	7952	8254	8568	8893	7461	7568
Males aged 5 - 14		0	2816	5892	5278	6935	7575	7862	8161	8471	7532	7641
Females aged 15 - 34		0	5561	11567	13139	15366	16806	17444	18107	18795	18751	19022
Males aged 15 - 34		0	6029	11235	13648	15217	16621	17252	17908	18588	19477	19758
Unemployment		0	5165	8099	4237	5030	10961	11378	11810	12259	6047	6134
Monthly household income (no. of households)	1, 12											
No income		0	2226	770	4685	5601	5763	5930	6102	6148	6347	6439
R1 - R1 600		0	6149	6307	6326	6506	6695	6889	7089	7142	7373	7480
R1 601 - R3 200		0	3742	3177	4878	5959	6131	6309	6492	6541	6753	6851
R3 201 - R6 400		0	3344	3789	4362	5328	5483	5642	5805	5849	6038	6125
R6 401 - R12 800		0	2303	2750	3830	4678	4814	4954	5097	5135	5301	5378
R12 801 - R25 600		0	920	1947	2896	3538	3640	3746	3854	3884	4009	4067
R25 601 - R51 200		0	227	1066	1456	1779	1830	1883	1938	1953	2016	2045
R52 201 - R102 400		0	77	184	486	594	611	629	647	652	673	683
R102 401 - R204 800		0	44	176	109	133	137	141	145	146	151	153
R204 801 - R409 600		0	0	0	81	99	102	105	108	109	112	114
R409 601 - R819 200		0	0	0	0	0	0	0	0	0	0	0
> R819 200		0	0	0	0	0	0	0	0	0	0	0
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	7053	9542	10295	12310	13059	13555	14070	14605	14799	15013
=VLOOKUP(CONCATENATE($QB3;" ";T30);'Import Sheet Non-Financial'!$D:$V;8;0)	2	0	0	0	0	0	0	0	0	0	0	0
Household/demographics (600)												
Number of people in municipal area		0	55012	74546	80432	96177	102024	105901	109925	114102	115620	117290
Number of poor people in municipal area		0	8904	3080	18340	22402	23052	23720	24408	24692	25388	25756
Number of households in municipal area		0	0	0	0	33892	31162	31710	31739	33643	36662	37802
Number of poor households in municipal area		0	0	0	0	7385	7630	7595	7461	8030	8240	8480
Definition of poor household (R per month)		0	0	0	0	0	766.44	848.36	891.77	968.3	1026.68	1086.51
Housing statistics	3											
Formal		=VLOOKUP(CONCATENATE($QB3;" ";U40);'F:\DATA\GENERAL\KELLY J\BUDGET 2020\22\FINAL BUDGET 2021-20	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
Informal		=VLOOKUP(CONCATENATE($QB3;" ";U41);'F:\DATA\GENERAL\KELLY J\BUDGET 2020\22\FINAL BUDGET 2021-20	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
Total number of households			=SUM(D40:D41)	=SUM(E40:E41)	=SUM(F40:F41)	=SUM(G40:G41)	=SUM(H40:H41)	=SUM(I40:I41)	=SUM(J40:J41)	=SUM(K40:K41)	=SUM(L40:L41)	=SUM(M40:M41)
Dwellings provided by municipality	4	0	0	0	0	0	171	67	211	150	100	100
Dwellings provided by province/s		0	0	0	0	0	0	0	0	0	0	0
Dwellings provided by private sector	5	0	0	0	0	0	0	0	0	0	0	0
Total new housing dwellings			=SUM(D43:D45)	=SUM(E43:E45)	=SUM(F43:F45)	=SUM(G43:G45)	=SUM(H43:H45)	=SUM(I43:I45)	=SUM(J43:J45)	=SUM(K43:K45)	=SUM(L43:L45)	=SUM(M43:M45)
Economic	6											
Inflation/inflation outlook (CPIX)						0.064	0.047	0.041	0.045	0.045	0.046	0.046
Interest rate - borrowing						0.101	0.101	0.098	0.107	0.098	0.098	0.098
Interest rate - investment						0.076	0.078	0.068	0.071	0.046	0.046	0.046
Remuneration increases						0.074	0.07	0.055	0.064	0.04	0.04	0.04
Consumption growth (electricity)						0	0.01	0.02	0.03	0.01	0.01	0.01
Consumption growth (water)						0.022	0.024	0.03	0.03	0.02	0.02	0.02
Collection rates	7											
Property tax/service charges						0.994	0.982	0.971	0.979	1	1	1
Rental of facilities & equipment						0.997	0.968	0.961	0.971	0.971	0.971	0.971
Interest - external investments						1	1	1	1	1	1	1
Interest - debtors						0.997	0.982	0.985	0.971	0.971	0.971	0.971
Revenue from agency services						1	1	1	0.971	0.971	0.971	0.971

Detail on the provision of municipal services for A10

Total municipal services	Ref.		=head1b	=head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	=E115+E162+E209	=F115+F162+F209	=G115+G162+G209	=H115+H162+H209	=I115+I162+I209	=J115+J162+J209	=K115+K162+K209	=L115+L162+L209	=M115+M162+M209
		Piped water inside yard (but not in dwelling)	=E116+E163+E210	=F116+F163+F210	=G116+G163+G210	=H116+H163+H210	=I116+I163+I210	=J116+J163+J210	=K116+K163+K210	=L116+L163+L210	=M116+M163+M210
	8	Using public tap (at least min.service level)	=E117+E164+E211	=F117+F164+F211	=G117+G164+G211	=H117+H164+H211	=I117+I164+I211	=J117+J164+J211	=K117+K164+K211	=L117+L164+L211	=M117+M164+M211
	10	Other water supply (at least min.service level)	=E118+E165+E212	=F118+F165+F212	=G118+G165+G212	=H118+H165+H212	=I118+I165+I212	=J118+J165+J212	=K118+K165+K212	=L118+L165+L212	=M118+M165+M212
		Minimum Service Level and Above sub-total	=SUM(E69:E72)	=SUM(F69:F72)	=SUM(G69:G72)	=SUM(H69:H72)	=SUM(I69:I72)	=SUM(J69:J72)	=SUM(K69:K72)	=SUM(L69:L72)	=SUM(M69:M72)
	9	Using public tap (< min.service level)	=E120+E167+E214	=F120+F167+F214	=G120+G167+G214	=H120+H167+H214	=I120+I167+I214	=J120+J167+J214	=K120+K167+K214	=L120+L167+L214	=M120+M167+M214
	10	Other water supply (< min.service level)	=E121+E168+E215	=F121+F168+F215	=G121+G168+G215	=H121+H168+H215	=I121+I168+I215	=J121+J168+J215	=K121+K168+K215	=L121+L168+L215	=M121+M168+M215
		No water supply	=E122+E169+E216	=F122+F169+F216	=G122+G169+G216	=H122+H169+H216	=I122+I169+I216	=J122+J169+J216	=K122+K169+K216	=L122+L169+L216	=M122+M169+M216
		Below Minimum Service Level sub-total	=SUM(E74:E76)	=SUM(F74:F76)	=SUM(G74:G76)	=SUM(H74:H76)	=SUM(I74:I76)	=SUM(J74:J76)	=SUM(K74:K76)	=SUM(L74:L76)	=SUM(M74:M76)
		Total number of households	**=E73+E77**	**=F73+F77**	**=G73+G77**	**=H73+H77**	**=I73+I77**	**=J73+J77**	**=K73+K77**	**=L73+L77**	**=M73+M77**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	=E126+E173+E220	=F126+F173+F220	=G126+G173+G220	=H126+H173+H220	=I126+I173+I220	=J126+J173+J220	=K126+K173+K220	=L126+L173+L220	=M126+M173+M220
		Flush toilet (with septic tank)	=E127+E174+E221	=F127+F174+F221	=G127+G174+G221	=H127+H174+H221	=I127+I174+I221	=J127+J174+J221	=K127+K174+K221	=L127+L174+L221	=M127+M174+M221
		Chemical toilet	=E128+E175+E222	=F128+F175+F222	=G128+G175+G222	=H128+H175+H222	=I128+I175+I222	=J128+J175+J222	=K128+K175+K222	=L128+L175+L222	=M128+M175+M222
		Pit toilet (ventilated)	=E129+E176+E223	=F129+F176+F223	=G129+G176+G223	=H129+H176+H223	=I129+I176+I223	=J129+J176+J223	=K129+K176+K223	=L129+L176+L223	=M129+M176+M223
		Other toilet provisions (> min.service level)	=E130+E177+E224	=F130+F177+F224	=G130+G177+G224	=H130+H177+H224	=I130+I177+I224	=J130+J177+J224	=K130+K177+K224	=L130+L177+L224	=M130+M177+M224
		Minimum Service Level and Above sub-total	=SUM(E80:E84)	=SUM(F80:F84)	=SUM(G80:G84)	=SUM(H80:H84)	=SUM(I80:I84)	=SUM(J80:J84)	=SUM(K80:K84)	=SUM(L80:L84)	=SUM(M80:M84)
		Bucket toilet	=E132+E179+E226	=F132+F179+F226	=G132+G179+G226	=H132+H179+H226	=I132+I179+I226	=J132+J179+J226	=K132+K179+K226	=L132+L179+L226	=M132+M179+M226
		Other toilet provisions (< min.service level)	=E133+E180+E227	=F133+F180+F227	=G133+G180+G227	=H133+H180+H227	=I133+I180+I227	=J133+J180+J227	=K133+K180+K227	=L133+L180+L227	=M133+M180+M227
		No toilet provisions	=E134+E181+E228	=F134+F181+F228	=G134+G181+G228	=H134+H181+H228	=I134+I181+I228	=J134+J181+J228	=K134+K181+K228	=L134+L181+L228	=M134+M181+M228
		Below Minimum Service Level sub-total	=SUM(E86:E88)	=SUM(F86:F88)	=SUM(G86:G88)	=SUM(H86:H88)	=SUM(I86:I88)	=SUM(J86:J88)	=SUM(K86:K88)	=SUM(L86:L88)	=SUM(M86:M88)
		Total number of households	**=E85+E89**	**=F85+F89**	**=G85+G89**	**=H85+H89**	**=I85+I89**	**=J85+J89**	**=K85+K89**	**=L85+L89**	**=M85+M89**
		Energy:									
		Electricity (at least min.service level)	=E138+E185+E232	=F138+F185+F232	=G138+G185+G232	=H138+H185+H232	=I138+I185+I232	=J138+J185+J232	=K138+K185+K232	=L138+L185+L232	=M138+M185+M232
		Electricity - prepaid (min.service level)	=E139+E186+E233	=F139+F186+F233	=G139+G186+G233	=H139+H186+H233	=I139+I186+I233	=J139+J186+J233	=K139+K186+K233	=L139+L186+L233	=M139+M186+M233
		Minimum Service Level and Above sub-total	=SUM(E92:E93)	=SUM(F92:F93)	=SUM(G92:G93)	=SUM(H92:H93)	=SUM(I92:I93)	=SUM(J92:J93)	=SUM(K92:K93)	=SUM(L92:L93)	=SUM(M92:M93)
		Electricity (< min.service level)	=E141+E188+E235	=F141+F188+F235	=G141+G188+G235	=H141+H188+H235	=I141+I188+I235	=J141+J188+J235	=K141+K188+K235	=L141+L188+L235	=M141+M188+M235
		Electricity - prepaid (< min. service level)	=E142+E189+E236	=F142+F189+F236	=G142+G189+G236	=H142+H189+H236	=I142+I189+I236	=J142+J189+J236	=K142+K189+K236	=L142+L189+L236	=M142+M189+M236
		Other energy sources	=E143+E190+E237	=F143+F190+F237	=G143+G190+G237	=H143+H190+H237	=I143+I190+I237	=J143+J190+J237	=K143+K190+K237	=L143+L190+L237	=M143+M190+M237
		Below Minimum Service Level sub-total	=SUM(E95:E97)	=SUM(F95:F97)	=SUM(G95:G97)	=SUM(H95:H97)	=SUM(I95:I97)	=SUM(J95:J97)	=SUM(K95:K97)	=SUM(L95:L97)	=SUM(M95:M97)
		Total number of households	**=E94+E98**	**=F94+F98**	**=G94+G98**	**=H94+H98**	**=I94+I98**	**=J94+J98**	**=K94+K98**	**=L94+L98**	**=M94+M98**
		Refuse:									
		Removed at least once a week	=E147-E194+E241	=F147-F194+F241	=G147-G194+G241	=H147-H194+H241	=I147-I194+I241	=J147-J194+J241	=K147-K194+K241	=L147-L194+L241	=M147-M194+M241
		Minimum Service Level and Above sub-total	=SUM(E101)	=SUM(F101)	=SUM(G101)	=SUM(H101)	=SUM(I101)	=SUM(J101)	=SUM(K101)	=SUM(L101)	=SUM(M101)
		Removed less frequently than once a week	=E149-E196+E243	=F149-F196+F243	=G149-G196+G243	=H149-H196+H243	=I149-I196+I243	=J149-J196+J243	=K149-K196+K243	=L149-L196+L243	=M149-M196+M243
		Using communal refuse dump	=E150-E197+E244	=F150-F197+F244	=G150-G197+G244	=H150-H197+H244	=I150-I197+I244	=J150-J197+J244	=K150-K197+K244	=L150-L197+L244	=M150-M197+M244
		Using own refuse dump	=E151-E198+E245	=F151-F198+F245	=G151-G198+G245	=H151-H198+H245	=I151-I198+I245	=J151-J198+J245	=K151-K198+K245	=L151-L198+L245	=M151-M198+M245
		Other rubbish disposal	=E152-E199+E246	=F152-F199+F246	=G152-G199+G246	=H152-H199+H246	=I152-I199+I246	=J152-J199+J246	=K152-K199+K246	=L152-L199+L246	=M152-M199+M246
		No rubbish disposal	=E153-E200+E247	=F153-F200+F247	=G153-G200+G247	=H153-H200+H247	=I153-I200+I247	=J153-J200+J247	=K153-K200+K247	=L153-L200+L247	=M153-M200+M247
		Below Minimum Service Level sub-total	=SUM(E103:E107)	=SUM(F103:F107)	=SUM(G103:G107)	=SUM(H103:H107)	=SUM(I103:I107)	=SUM(J103:J107)	=SUM(K103:K107)	=SUM(L103:L107)	=SUM(M103:M107)
		Total number of households	**=E102+E108**	**=F102+F108**	**=G102+G108**	**=H102+H108**	**=I102+I108**	**=J102+J108**	**=K102+K108**	**=L102+L108**	**=M102+M108**

Municipal in-house services	Ref.		=Head1b	=Head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	29174	29800	29946	29946	29946	29946	30844	31769	32722
		Piped water inside yard (but not in dwelling)	0	0	0	0	0	0	0	0	0
	8	Using public tap (at least min.service level)	3052	3620	3675	3675	3675	3675	3558	5337	4269
	10	Other water supply (at least min.service level)	0	0	0	0	0	0	0	0	0
		Minimum Service Level and Above sub-total	=SUM(E115:E118)	=SUM(F115:F118)	=SUM(G115:G118)	=SUM(H115:H118)	=SUM(I115:I118)	=SUM(J115:J118)	=SUM(K115:K118)	=SUM(L115:L118)	=SUM(M115:M118)
	9	Using public tap (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
	10	Other water supply (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		No water supply	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E120:E122)	=SUM(F120:F122)	=SUM(G120:G122)	=SUM(H120:H122)	=SUM(I120:I122)	=SUM(J120:J122)	=SUM(K120:K122)	=SUM(L120:L122)	=SUM(M120:M122)
		Total number of households	**=E119+E123**	**=F119+F123**	**=G119+G123**	**=H119+H123**	**=I119+I123**	**=J119+J123**	**=K119+K123**	**=L119+L123**	**=M119+M123**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	29165	29631	30060	30060	30060	30060	30962	31891	32848
		Flush toilet (with septic tank)	0	0	0	0	0	0	0	0	0
		Chemical toilet	0	0	0	0	0	0	0	0	0
		Pit toilet (ventilated)	0	0	0	0	0	0	0	0	0
		Other toilet provisions (> min.service level)	3620	3620	3675	3675	3675	3675	3558	5337	4269
		Minimum Service Level and Above sub-total	=SUM(E126:E130)	=SUM(F126:F130)	=SUM(G126:G130)	=SUM(H126:H130)	=SUM(I126:I130)	=SUM(J126:J130)	=SUM(K126:K130)	=SUM(L126:L130)	=SUM(M126:M130)
		Bucket toilet	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Other toilet provisions (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		No toilet provisions	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E132:E134)	=SUM(F132:F134)	=SUM(G132:G134)	=SUM(H132:H134)	=SUM(I132:I134)	=SUM(J132:J134)	=SUM(K132:K134)	=SUM(L132:L134)	=SUM(M132:M134)
		Total number of households	**=E131+E135**	**=F131+F135**	**=G131+G135**	**=H131+H135**	**=I131+I135**	**=J131+J135**	**=K131+K135**	**=L131+L135**	**=M131+M135**
		Energy:									
		Electricity (at least min service level)	6112	5831	0	5665	5665	5665	5364	5103	4822
		Electricity - prepaid (min.service level)	18814	19464	21546	20114	20114	20114	20497	20880	20880
		Minimum Service Level and Above sub-total	=SUM(E138:E139)	=SUM(F138:F139)	=SUM(G138:G139)	=SUM(H138:H139)	=SUM(I138:I139)	=SUM(J138:J139)	=SUM(K138:K139)	=SUM(L138:L139)	=SUM(M138:M139)
		Electricity (< min service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Electricity - prepaid (< min. service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Other energy sources	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E141:E143)	=SUM(F141:F143)	=SUM(G141:G143)	=SUM(H141:H143)	=SUM(I141:I143)	=SUM(J141:J143)	=SUM(K141:K143)	=SUM(L141:L143)	=SUM(M141:M143)
		Total number of households	**=E140+E144**	**=F140+F144**	**=G140+G144**	**=H140+H144**	**=I140+I144**	**=J140+J144**	**=K140+K144**	**=L140+L144**	**=M140+M144**
		Refuse:									
		Removed at least once a week	32895	33105	33366	33366	33366	33366	34367	35398	36460
		Minimum Service Level and Above sub-total	=SUM(E147)	=SUM(F147)	=SUM(G147)	=SUM(H147)	=SUM(I147)	=SUM(J147)	=SUM(K147)	=SUM(L147)	=SUM(M147)
		Removed less frequently than once a week	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Using communal refuse dump	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Using own refuse dump	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Other rubbish disposal	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		No rubbish disposal	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E148:E153)	=SUM(F148:F153)	=SUM(G148:G153)	=SUM(H148:H153)	=SUM(I148:I153)	=SUM(J148:J153)	=SUM(K148:K153)	=SUM(L148:L153)	=SUM(M148:M153)
		Total number of households	**=E148+E154**	**=F148+F154**	**=G148+G154**	**=H148+H154**	**=I148+I154**	**=J148+J154**	**=K148+K154**	**=L148+L154**	**=M148+M154**

Municipal entity services	Ref.		=Head1b	=Head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
Name of municipal entity		**Household service targets (000)**									
=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)		***Water:***									
		Piped water inside dwelling	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T161);'Import Sheet Non-Financial'!$D:$V;8;0)
		Piped water inside yard (but not in dwelling)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T162);'Import Sheet Non-Financial'!$D:$V;8;0)
	8	Using public tap (at least min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T163);'Import Sheet Non-Financial'!$D:$V;8;0)
	10	Other water supply (at least min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T164);'Import Sheet Non-Financial'!$D:$V;8;0)
		Minimum Service Level and Above sub-total	=SUM(E162:E163)	=SUM(F162:F163)	=SUM(G162:G163)	=SUM(H162:H163)	=SUM(I162:I163)	=SUM(J162:J163)	=SUM(K162:K163)	=SUM(L162:L163)	=SUM(M162:M163)
	9	Using public tap (< min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T165);'Import Sheet Non-Financial'!$D:$V;8;0)
	10	Other water supply (< min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T166);'Import Sheet Non-Financial'!$D:$V;8;0)
		No water supply	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T167);'Import Sheet Non-Financial'!$D:$V;8;0)
		Below Minimum Service Level sub-total	=SUM(E167:E169)	=SUM(F167:F169)	=SUM(G167:G169)	=SUM(H167:H169)	=SUM(I167:I169)	=SUM(J167:J169)	=SUM(K167:K169)	=SUM(L167:L169)	=SUM(M167:M169)
		Total number of households	**=E166+E170**	**=F166+F170**	**=G166+G170**	**=H166+H170**	**=I166+I170**	**=J166+J170**	**=K166+K170**	**=L166+L170**	**=M166+M170**
Name of municipal entity		***Sanitation/sewerage:***									
=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)		Flush toilet (connected to sewerage)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T172);'Import Sheet Non-Financial'!$D:$V;8;0)
		Flush toilet (with septic tank)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T173);'Import Sheet Non-Financial'!$D:$V;8;0)
		Chemical toilet	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T174);'Import Sheet Non-Financial'!$D:$V;8;0)
		Pit toilet (ventilated)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T175);'Import Sheet Non-Financial'!$D:$V;8;0)
		Other toilet provisions (> min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T176);'Import Sheet Non-Financial'!$D:$V;8;0)
		Minimum Service Level and Above sub-total	=SUM(E173:E177)	=SUM(F173:F177)	=SUM(G173:G177)	=SUM(H173:H177)	=SUM(I173:I177)	=SUM(J173:J177)	=SUM(K173:K177)	=SUM(L173:L177)	=SUM(M173:M177)
		Bucket toilet	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T178);'Import Sheet Non-Financial'!$D:$V;8;0)
		Other toilet provisions (< min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T179);'Import Sheet Non-Financial'!$D:$V;8;0)
		No toilet provisions	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T180);'Import Sheet Non-Financial'!$D:$V;8;0)
		Below Minimum Service Level sub-total	=SUM(E178:E181)	=SUM(F178:F181)	=SUM(G178:G181)	=SUM(H178:H181)	=SUM(I178:I181)	=SUM(J178:J181)	=SUM(K178:K181)	=SUM(L178:L181)	=SUM(M178:M181)
		Total number of households	**=E178+E182**	**=F178+F182**	**=G178+G182**	**=H178+H182**	**=I178+I182**	**=J178+J182**	**=K178+K182**	**=L178+L182**	**=M178+M182**
Name of municipal entity		***Energy:***									
=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity (at least min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T184);'Import Sheet Non-Financial'!$D:$V;8;0)
		Electricity - prepaid (min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T185);'Import Sheet Non-Financial'!$D:$V;8;0)
		Minimum Service Level and Above sub-total	=SUM(E185:E186)	=SUM(F185:F186)	=SUM(G185:G186)	=SUM(H185:H186)	=SUM(I185:I186)	=SUM(J185:J186)	=SUM(K185:K186)	=SUM(L185:L186)	=SUM(M185:M186)
		Electricity (< min.service level)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T187);'Import Sheet Non-Financial'!$D:$V;8;0)
		Electricity - prepaid (< min. service level)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T188);'Import Sheet Non-Financial'!$D:$V;8;0)
		Other energy sources	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T189);'Import Sheet Non-Financial'!$D:$V;8;0)
		Below Minimum Service Level sub-total	=SUM(E188:E190)	=SUM(F188:F190)	=SUM(G188:G190)	=SUM(H188:H190)	=SUM(I188:I190)	=SUM(J188:J190)	=SUM(K188:K190)	=SUM(L188:L190)	=SUM(M188:M190)
		Total number of households	**=E187+E191**	**=F187+F191**	**=G187+G191**	**=H187+H191**	**=I187+I191**	**=J187+J191**	**=K187+K191**	**=L187+L191**	**=M187+M191**
Name of municipal entity		***Refuse:***									
=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)		Removed at least once a week	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T193);'Import Sheet Non-Financial'!$D:$V;8;0)
		Minimum Service Level and Above sub-total	=SUM(E194)	=SUM(F194)	=SUM(G194)	=SUM(H194)	=SUM(I194)	=SUM(J194)	=SUM(K194)	=SUM(L194)	=SUM(M194)
		Removed less frequently than once a week	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T195);'Import Sheet Non-Financial'!$D:$V;8;0)
		Using communal refuse dump	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T196);'Import Sheet Non-Financial'!$D:$V;8;0)
		Using own refuse dump	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T197);'Import Sheet Non-Financial'!$D:$V;8;0)
		Other rubbish disposal	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T198);'Import Sheet Non-Financial'!$D:$V;8;0)
		No rubbish disposal	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)	=VLOOKUP(CONCATENATE($QB3;"*";T199);'Import Sheet Non-Financial'!$D:$V;8;0)
		Below Minimum Service Level sub-total	=SUM(E196:E200)	=SUM(F196:F200)	=SUM(G196:G200)	=SUM(H196:H200)	=SUM(I196:I200)	=SUM(J196:J200)	=SUM(K196:K200)	=SUM(L196:L200)	=SUM(M196:M200)
		Total number of households	**=E195+E201**	**=F195+F201**	**=G195+G201**	**=H195+H201**	**=I195+I201**	**=J195+J201**	**=K195+K201**	**=L195+L201**	**=M195+M201**

Services provided by 'external mechanisms'	Ref.		=head1b	=head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
Names of service providers		**Household service targets (000)**									
=VLOOKUP(CONCATENATE($Q63;"*";T209);'Import Sheet Non-Financial'!$D:$V;8;0)		***Water:***									
=VLOOKUP(CONCATENATE($Q63;"*";T210);'Import Sheet Non-Financial'!$D:$V;8;0)		Piped water inside dwelling	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T211);'Import Sheet Non-Financial'!$D:$V;8;0)	8	Piped water inside yard (but not in dwelling)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T212);'Import Sheet Non-Financial'!$D:$V;8;0)	10	Using public tap (at least min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T213);'Import Sheet Non-Financial'!$D:$V;8;0)		Other water supply (at least min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T214);'Import Sheet Non-Financial'!$D:$V;8;0)	9	*Minimum Service Level and Above sub-total*	=SUM(E209:E212)	=SUM(F209:F212)	=SUM(G209:G212)	=SUM(H209:H212)	=SUM(I209:I212)	=SUM(J209:J212)	=SUM(K209:K212)	=SUM(L209:L212)	=SUM(M209:M212)
=VLOOKUP(CONCATENATE($Q63;"*";T215);'Import Sheet Non-Financial'!$D:$V;8;0)	10	Using public tap (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Other water supply (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		No water supply	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E214:E216)	=SUM(F214:F216)	=SUM(G214:G216)	=SUM(H214:H216)	=SUM(I214:I216)	=SUM(J214:J216)	=SUM(K214:K216)	=SUM(L214:L216)	=SUM(M214:M216)
		Total number of households	**=E213+E217**	**=F213+F217**	**=G213+G217**	**=H213+H217**	**=I213+I217**	**=J213+J217**	**=K213+K217**	**=L213+L217**	**=M213+M217**
Names of service providers		***Sanitation/sewerage:***									
=VLOOKUP(CONCATENATE($Q63;"*";T220);'Import Sheet Non-Financial'!$D:$V;8;0)		Flush toilet (connected to sewerage)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T221);'Import Sheet Non-Financial'!$D:$V;8;0)		Flush toilet (with septic tank)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T222);'Import Sheet Non-Financial'!$D:$V;8;0)		Chemical toilet	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T223);'Import Sheet Non-Financial'!$D:$V;8;0)		Pit toilet (ventilated)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T224);'Import Sheet Non-Financial'!$D:$V;8;0)		Other toilet provisions (> min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T225);'Import Sheet Non-Financial'!$D:$V;8;0)		*Minimum Service Level and Above sub-total*	=SUM(E220:E224)	=SUM(F220:F224)	=SUM(G220:G224)	=SUM(H220:H224)	=SUM(I220:I224)	=SUM(J220:J224)	=SUM(K220:K224)	=SUM(L220:L224)	=SUM(M220:M224)
=VLOOKUP(CONCATENATE($Q63;"*";T226);'Import Sheet Non-Financial'!$D:$V;8;0)		Bucket toilet	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Other toilet provisions (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		No toilet provisions	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E226:E228)	=SUM(F226:F228)	=SUM(G226:G228)	=SUM(H226:H228)	=SUM(I226:I228)	=SUM(J226:J228)	=SUM(K226:K228)	=SUM(L226:L228)	=SUM(M226:M228)
		Total number of households	**=E225+E229**	**=F225+F229**	**=G225+G229**	**=H225+H229**	**=I225+I229**	**=J225+J229**	**=K225+K229**	**=L225+L229**	**=M225+M229**
Names of service providers		***Energy:***									
=VLOOKUP(CONCATENATE($Q63;"*";T232);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity (at least min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T233);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity - prepaid (min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T234);'Import Sheet Non-Financial'!$D:$V;8;0)		*Minimum Service Level and Above sub-total*	=SUM(E232:E233)	=SUM(F232:F233)	=SUM(G232:G233)	=SUM(H232:H233)	=SUM(I232:I233)	=SUM(J232:J233)	=SUM(K232:K233)	=SUM(L232:L233)	=SUM(M232:M233)
=VLOOKUP(CONCATENATE($Q63;"*";T235);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity (< min.service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T236);'Import Sheet Non-Financial'!$D:$V;8;0)		Electricity - prepaid (< min. service level)	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T237);'Import Sheet Non-Financial'!$D:$V;8;0)		Other energy sources	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T238);'Import Sheet Non-Financial'!$D:$V;8;0)		*Below Minimum Service Level sub-total*	=SUM(E235:E237)	=SUM(F235:F237)	=SUM(G235:G237)	=SUM(H235:H237)	=SUM(I235:I237)	=SUM(J235:J237)	=SUM(K235:K237)	=SUM(L235:L237)	=SUM(M235:M237)
		Total number of households	**=E234+E238**	**=F234+F238**	**=G234+G238**	**=H234+H238**	**=I234+I238**	**=J234+J238**	**=K234+K238**	**=L234+L238**	**=M234+M238**
Names of service providers		***Refuse:***									
=VLOOKUP(CONCATENATE($Q63;"*";T241);'Import Sheet Non-Financial'!$D:$V;8;0)		Removed at least once a week	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T242);'Import Sheet Non-Financial'!$D:$V;8;0)		*Minimum Service Level and Above sub-total*	=SUM(E241)	=SUM(F241)	=SUM(G241)	=SUM(H241)	=SUM(I241)	=SUM(J241)	=SUM(K241)	=SUM(L241)	=SUM(M241)
=VLOOKUP(CONCATENATE($Q63;"*";T243);'Import Sheet Non-Financial'!$D:$V;8;0)		Removed less frequently than once a week	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T244);'Import Sheet Non-Financial'!$D:$V;8;0)		Using communal refuse dump	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T245);'Import Sheet Non-Financial'!$D:$V;8;0)		Using own refuse dump	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T246);'Import Sheet Non-Financial'!$D:$V;8;0)		Other rubbish disposal	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63;"*";T247);'Import Sheet Non-Financial'!$D:$V;8;0)		No rubbish disposal	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C	=VLOOKUP(CONCATENATE($C
		Below Minimum Service Level sub-total	=SUM(E243:E247)	=SUM(F243:F247)	=SUM(G243:G247)	=SUM(H243:H247)	=SUM(I243:I247)	=SUM(J243:J247)	=SUM(K243:K247)	=SUM(L243:L247)	=SUM(M243:M247)
		Total number of households	**=E242+E248**	**=F242+F248**	**=G242+G248**	**=H242+H248**	**=I242+I248**	**=J242+J248**	**=K242+K248**	**=L242+L248**	**=M242+M248**

Detail of Free Basic Services (FBS) provided			=Head1b	=Head1A	=Head1	=Head2			=Head3		
			=Head5A	=Head5A	=Head5A	=Head6	=Head7	=Head8	=Head9	=Head10	=Head11
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	0	0	0	0	0	0	0	0	0
=VLOOKUP(CONCATENATE($Q63,"*",7268),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	7385	7630	7595	7400	7400	7400	8000	8240	8487
=VLOOKUP(CONCATENATE($Q63,"*",7257),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements (Rands)**	0	0	0	0	0	0	0	0	0
=VLOOKUP(CONCATENATE($Q63,"*",7258),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7259),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements targeted for upgrading (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7260),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7261),'Import Sheet Non-Financial'!$D:$V,8,0)		**Living in informal backyard rental agreement (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7262),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7263),'Import Sheet Non-Financial'!$D:$V,8,0)		**Other (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7264),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Total cost of FBS - Electricity for informal settlements	=E257+E259+E261+E263	=F257+F259+F261+F263	=G257+G259+G261+G263	=H257+H259+H261+H263	=I257+I259+I261+I263	=J257+J259+J261+J263	=K257+K259+K261+K263	=L257+L259+L261+L263	=M257+M259+M261+M263
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	0	0	0	0	0	0	0	0	0
=VLOOKUP(CONCATENATE($Q63,"*",7268),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	7385	7630	7595	7400	7400	7400	8000	8240	8487
=VLOOKUP(CONCATENATE($Q63,"*",7269),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements (Rands)**	0	0	0	0	0	0	0	0	0
=VLOOKUP(CONCATENATE($Q63,"*",7270),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7271),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements targeted for upgrading (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7272),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7273),'Import Sheet Non-Financial'!$D:$V,8,0)		**Living in informal backyard rental agreement (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7274),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7275),'Import Sheet Non-Financial'!$D:$V,8,0)		**Other (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7276),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Total cost of FBS - Water for informal settlements	=E269+E271+E273+E275	=F269+F271+F273+F275	=G269+G271+G273+G275	=H269+H271+H273+H275	=I269+I271+I273+I275	=J269+J271+J273+J275	=K269+K271+K273+K275	=L269+L271+L273+L275	=M269+M271+M273+M275
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	0	0	0	0	0	0	0	0	0
=VLOOKUP(CONCATENATE($Q63,"*",7280),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	7385	7630	7595	7400	7400	7400	8000	8240	8487
=VLOOKUP(CONCATENATE($Q63,"*",7281),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7282),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7283),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements targeted for upgrading (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7284),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7285),'Import Sheet Non-Financial'!$D:$V,8,0)		**Living in informal backyard rental agreement (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7286),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7287),'Import Sheet Non-Financial'!$D:$V,8,0)		**Other (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7288),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Total cost of FBS - Sanitation for informal settlements	=E281+E283+E285+E287	=F281+F283+F285+F287	=G281+G283+G285+G287	=H281+H283+H285+H287	=I281+I283+I285+I287	=J281+J283+J285+J287	=K281+K283+K285+K287	=L281+L283+L285+L287	=M281+M283+M285+M287
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	0	0	0	0	0	0	0	0	0
=VLOOKUP(CONCATENATE($Q63,"*",7292),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	7385	7630	7595	7400	7400	7400	8000	8000	8240
=VLOOKUP(CONCATENATE($Q63,"*",7293),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7294),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7295),'Import Sheet Non-Financial'!$D:$V,8,0)		**Informal settlements targeted for upgrading (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7296),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7297),'Import Sheet Non-Financial'!$D:$V,8,0)		**Living in informal backyard rental agreement (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7298),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7299),'Import Sheet Non-Financial'!$D:$V,8,0)		**Other (Rands)**	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
=VLOOKUP(CONCATENATE($Q63,"*",7300),'Import Sheet Non-Financial'!$D:$V,8,0)		*Number of HH receiving this type of FBS*	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($Q	=VLOOKUP(CONCATENATE($C
		Total cost of FBS - Refuse Removal for informal settlements	=E293+E295+E297+E299	=F293+F295+F297+F299	=G293+G295+G297+G299	=H293+H295+H297+H299	=I293+I295+I297+I299	=J293+J295+J297+J299	=K293+K295+K297+K299	=L293+L295+L297+L299	=M293+M295+M297+M299

Choose name from list Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	474 967	533 188	653 813	485 812	518 129	518 129	(1 316 931)	450 829	460 616	513 942
Cash + investments at the yr end less applications - R'000	18(1)b	2	695 959	734 196	961 430	672 416	700 423	700 423	(10 547)	739 548	778 278	896 756
Cash year end/monthly employee/supplier payments	18(1)b	3	7.4	7.3	8.4	5.5	5.9	5.9	(18.6)	4.6	4.5	4.7
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	144 131	106 526	142 197	(54 518)	(45 251)	(45 251)	126 469	(17 571)	(20 860)	(46 426)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	3.3%	0.7%	(7.6%)	(6.4%)	(6.0%)	(14.5%)	9.9%	1.7%	1.9%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	97.5%	99.5%	98.6%	96.4%	97.1%	97.1%	(11.0%)	99.2%	98.1%	98.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	2.2%	2.0%	2.5%	2.8%	2.8%	2.8%	2.6%	2.0%	1.9%	1.7%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	98.7%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	82.0%	65.8%	57.7%	24.9%	27.6%	27.6%	0.0%	30.6%	76.9%	83.3%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	14.8%	8.7%	(19.1%)	0.5%	0.0%	(100.0%)	2.5%	3.8%	5.1%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(80.6%)	(100.0%)	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	4.8%	6.3%	5.4%	5.6%	6.0%	6.0%	0.0%	6.7%	7.0%	7.4%
Asset renewal % of capital budget	20(1)(vi)	14	28.2%	0.0%	1.7%	8.4%	8.9%	8.9%	0.0%	12.4%	13.5%	18.5%

Choose name from list - Supporting Table SA11 Property rates summary

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Valuation:	1									
Date of valuation:		02/07/2016	02/07/2016	02/07/2016	02/07/2016					
Financial year valuation used		**2016/2017**	**2016/2017**	**2016/2017**	**2016/2017**			**2016/2017**		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	**2**	**2**	**2**	2			2		
No. of data collectors (FTE)	3	6	6	6	6			6		
No. of internal valuers (FTE)	3	-	-	-	-			-		
No. of external valuers (FTE)	3	3	3	3	3			3		
No. of additional valuers (FTE)	4	-	-	-	-			-		
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes					
Implementation time of new valuation roll (mths)		60	48	36	24					
No. of properties	5	42 949	42 823	42 895	43 170			43 170		
No. of sectional title values	5	2 560	2 210	2 577	2 577			2 577		
No. of unreasonably difficult properties s7(2)		-	-	-	-			-		
No. of supplementary valuations		1	1	2	2			2		
No. of valuation roll amendments		12	27	10	10			10		
No. of objections by rate payers		12	11	14	14			14		
No. of appeals by rate payers		1	2	12	12			12		
No. of successful objections	8	1	6	14	14			14		
No. of successful objections > 10%	8	1	1	1	1			1		
Supplementary valuation		2 500	2 566	3 099	1 987			1 987		
Public service infrastructure value (Rm)	5	82	84	92	77			81		
Municipality owned property value (Rm)		905	924	894	902			956		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		98	84	92	77	77	77	81	81	81
Valuation reductions-nature reserves/park (Rm)		368	368	339	359	359	359	380	380	380
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		450	476	475	476	476	476	504	504	504
Valuation reductions-public worship (Rm)		158	175	183	192	192	192	204	204	204
Valuation reductions-other (Rm)		1 946	2 860	1 107	1 103	1 103	1 103	1 169	1 169	1 169
Total valuation reductions:		**3 020**	**3 963**	**2 196**	**2 206**	**2 206**	**2 206**	**2 339**	**2 339**	**2 339**
Total value used for rating (Rm)	5	43 689	46 907	48 668	50 432	50 432	50 432	53 458	53 458	53 458
Total land value (Rm)	5	21 274	22 595	23 042	23 241	23 241	23 241	24 636	24 636	24 636
Total value of improvements (Rm)	5	25 585	27 770	28 743	28 930	28 930	28 930	30 665	30 665	30 665
Total market value (Rm)	5	46 859	50 364	51 785	52 171	52 171	52 171	55 301	55 301	55 301
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)		No	No	No	No			No		
Special rating area used? (Y/N)		Yes	Yes	No	Yes			Yes		
Phasing-in properties s21 (number)				No	No	–	–	No	–	–
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Fixed amount minimum value (R'000)		220	220	220	220			220		
Non-residential prescribed ratio s19? (%)		51.6%	51.5%	51.5%	51.5%					

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Rate revenue:										
Rate revenue budget (R '000)	6	214 975	233 034	243 999	250 941	250 941	250 941	261 317	270 463	279 929
Rate revenue expected to collect (R'000)	6	214 975	233 034	243 999	250 941	250 941	250 941	261 317	270 463	279 929
Expected cash collection rate (%)		99.4%	98.2%	97.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	7	7 494	8 047		8 300	8 300	8 300	8 591	8 891	9 202
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	Small Holdings	Special Rating Areas	Agricultural	Multiple Purposes	Other Categories	Sum
Current Year 2020/21																							
Valuation:																							
No. of properties		38 161	–	1 574	166	364	2 082	569	–	–	–	–	–	174	–	151	–	–	–	–	–	–	43
No. of sectional title property values		2 251	–	327	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	–	–	–	–	–	0
Supplementary valuation (Rm)		TOTAL 1987	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	IN PROCESS	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		100 TOTAL	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5						
Frequency of valuation **(select)**		6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10	6-10						
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market						
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						
Phasing-in properties s21 (number)		207 000 000	–	40 232 000	679 000	3 030 000	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	250 941
Combination of rating types used? (Y/N)		YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES	YES						
Flat rate used? (Y/N)		NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO						
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable						
Valuation reductions:																							
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	77	–	–	–	–	–	–	–	–	–	–	–	–	–	–	76 594
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	359	–	–	–	–	–	–	–	–	358 568
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		476	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	475 530
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	192	–	–	–	–	–	–	192 328
Valuation reductions-other (Rm)	2	1 103	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1 103 183
Total valuation reductions:																							
Total value used for rating (Rm)	6	44 536	–	4 930	490	476	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	50 432 190
Total land value (Rm)	6	19 640	–	1 822	374	291	654	68	–	–	–	–	–	255	–	137	–	–	–	–	–	–	23 241 387
Total value of improvements (Rm)	6	24 896	–	3 108	117	240	8	0	–	–	–	–	–	104	–	209	–	–	–	–	–	–	28 681 472
Total market value (Rm)	6	44 536	–	4 930	490	531	902	77	–	–	–	–	–	359	–	346	–	–	–	–	–	–	52 170 887
Rating:																							
Average rate	3	0.005960	–	0.009030	0.001490	0.009030	–	–	–	0.005960	–	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		207 000	–	40 232	679	3 030	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	250 941
Expected cash collection rate (%)	4	100.0%	0.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0
Special rating areas (R'000)																			–				–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	Small Holdings	Special Rating Areas	Agricultural	Multiple Purposes	Other Categories	Sum
Budget Year 2021/22																							
Valuation:																							
No. of properties		28 161	1	1 574	166	364	2 082	569	-	-	-	-	-	174	-	151	-	–	–	–	–	–	33
No. of sectional title property values		2 251	-	327	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	3
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
Estimated no. of properties not valued		100 TOTAL																–	–	–	–	–	–
Years since last valuation **(select)**		>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5	>5						
Frequency of valuation **(select)**		6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6						
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market						
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.						
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes						
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No						
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable						
Valuation reductions:																							
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	81	-	-	-	-	-	-	-	-	-	–	–	–	–	–	81 189
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	380	-	-	-	–	–	–	–	–	380 083
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		504	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	504 062
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	204	-	–	–	–	–	–	203 868
Valuation reductions-other (Rm)	2	1 169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	1 169 374
Total valuation reductions:																							
Total value used for rating (Rm)	6	47 198	-	5 226	520	504	-	-	-	-	-	-	-	-	-	-	-	–	–	–	–	–	53 447 521
Total land value (Rm)	6	20 819	-	1 931	396	308	693	73	-	-	-	-	-	270	-	145	-	–	–	–	–	–	24 635 870
Total value of improvements (Rm)	6	26 390	-	3 295	124	254	263	9	-	-	-	-	-	110	-	222	-	–	–	–	–	–	30 665 270
Total market value (Rm)	6	47 208	-	5 226	520	563	956	81	-	-	-	-	-	380	-	367	-	–	–	–	–	–	55 301 140
Rating:																							
Average rate	3	0.006200	–	0.009390	0.001550	0.009390	–	–	–	0.006200	–	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue budget (R '000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rate revenue expected to collect (R'000)		215 280	–	42 125	776	3 136	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	261 317
Expected cash collection rate (%)	4	100.0%	0.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0
Special rating areas (R'000)																			–				–
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Property rates *(rate in the Rand)*	1								
Residential properties			0.0051	0.0054	0.0057	0.0060	0.0062	0.0066	0.0070
Residential properties - vacant land			0.0070	0.0074	0.0078	0.0082	0.0085	0.0090	0.0095
Formal/informal settlements									
Small holdings									
Farm properties - used			0.0013	0.0013	0.0014	0.0015	0.0016	0.0016	0.0017
Farm properties - not used									
Industrial properties									
Business and commercial properties			0.0077	0.0082	0.0086	0.0090	0.0094	0.0100	0.0106
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties			0.0077	0.0082	0.0086	0.0090	0.0094	0.0100	0.0106
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption			220 000	220 000	220 000	220 000	220 000	220 000	220 000
Pensioners/social grants rebate or exemption			220 000	220 000	220 000	220 000	220 000	220 000	220 000
Temporary relief rebate or exemption			40-100%	40-100%	40-100%	40-100%	40-100%	40-100%	40-100%
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2		75%	75%	75%	75%	75%	75%	75%
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			122	129	137	143	148	157	167
Service point - vacant land *(Rands/month)*			122	129	137	143	148	157	167
Water usage - flat rate tariff *(c/kl)*		0 - 6 kl	450	502	560	585	608	644	683
Water usage - life line tariff		7 - 18 kl	1 024	1 085	1 147	1 199	1 247	1 322	1 401
Water usage - Block 1 (c/kl)		19 - 30 kl	1 661	1 761	1 861	1 945	2 023	2 144	2 273
Water usage - Block 2 (c/kl)		31 - 45 kl	2 557	2 711	2 866	2 995	3 115	3 302	3 500
Water usage - Block 3 (c/kl)		46 - 60 kl	3 322	3 521	3 722	3 889	4 045	4 288	4 545
Water usage - Block 4 (c/kl)		> 60 kl	4 430	4 696	4 964	5 187	5 394	5 718	6 061
Other	2								

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			109	115	122	127	132	140	149
Service point - vacant land *(Rands/month)*			109	115	122	127	132	140	149
Waste water - flat rate tariff *(c/kl)*			1 222	1 296	1 370	1 432	1 489	1 578	1 673
Volumetric charge - Block 1 (c/kl)		Basic charge pumps	73	78	82	86	89	94	100
Volumetric charge - Block 2 (c/kl)		Service per pump	499	529	560	585	608	645	683
Volumetric charge - Block 3 (c/kl)									
Volumetric charge - Block 4 (c/kl)									
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			268	292	335	356	408	433	459
Service point - vacant land *(Rands/month)*			268	292	335	356	408	433	459
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)	101	107	120	128	146	155	164
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		Credit Meter							
Meter - IBT Block 2 (c/kwh)		0 - 350 kWh	109	115	129	137	157	166	176
Meter - IBT Block 3 (c/kwh)		351 - 600 kWh	158	168	189	201	230	244	258
Meter - IBT Block 4 (c/kwh)		> 600 kWh	193	206	232	247	283	300	318
Meter - IBT Block 5 (c/kwh)		Prepaid Meter							
Prepaid - IBT Block 1 (c/kwh)		0 - 350 kWh	100	106	119	126	145	153	163
Prepaid - IBT Block 2 (c/kwh)		351 - 600 kWh	149	158	178	189	217	230	244
Prepaid - IBT Block 3 (c/kwh)		> 600 kWh	185	198	223	237	272	288	305
Prepaid - IBT Block 4 (c/kwh)									
Prepaid - IBT Block 5 (c/kwh)									
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			155	164	185	194	202	214	227
80l bin - once a week									
250l bin - once a week			155	164	185	194	202	214	227

Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Exemptions, reductions and rebates *(Rands)*									
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Water tariffs									
		Basic charge	122	129	137	143	148	157	167
		Basic charge	122	129	137	143	148	157	167
		0 - 6 kl	450	502	560	585	608	644	683
		7 - 18 kl	1 024	1 085	1 147	1 199	1 247	1 322	1 401
		19 - 30 kl	1 661	1 761	1 861	1 945	2 023	2 144	2 273
		31 - 45 kl	2 557	2 711	2 866	2 995	3 115	3 302	3 500
		46 - 60 kl	3 322	3 521	3 722	3 889	4 045	4 288	4 545
		> 60 kl	4 430	4 696	4 964	5 187	5 394	5 718	6 061
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2017/18	2018/19	2019/20	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework		
							Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Waste water tariffs									
		Basic charge	109	115	122	127	132	140	149
		Basic charge	109	115	122	127	132	140	149
		Tariff per kl (c/kl)	1 222	1 296	1 370	1 432	1 489	1 578	1 673
		Basic charge - pumps	73	78	82	86	89	94	100
		Service per pump	499	529	560	585	608	645	683
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Electricity tariffs									
		Basic charge/fixed fee	268	292	335	356	408	433	459
		Basic - Vacant Land	268	292	335	356	408	433	459
		Flat rate prepaid (c/kWh)	101	107	120	128	146	155	164
		Credit Meter							
		0 - 350 kWh	109	115	129	137	157	166	176
		351 - 600 kWh	158	168	189	201	230	244	258
		> 600 kWh	193	206	232	247	283	300	318
		Prepaid Meter							
		0 - 350 kWh	100	106	119	126	145	153	163
		351 - 600 kWh	149	158	178	189	217	230	244
		> 600 kWh	185	198	223	237	272	288	305
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-

Choose name from list - Supporting Table SA14 Household bills

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22 % incr.	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		220.57	233.78	247.14	258.27	258.27	258.27	4.0%	268.67	284.79	301.88
Electricity: Basic levy		267.52	291.60	335.34	356.20	356.20	356.20	14.6%	408.17	432.66	458.62
Electricity: Consumption		1 464.97	1 558.89	1 753.87	1 862.96	1 862.96	1 862.96	14.6%	2 134.79	2 262.88	2 398.65
Water: Basic levy		121.83	129.14	136.50	142.64	142.64	142.64	4.0%	148.35	157.25	166.69
Water: Consumption		354.92	377.69	400.93	419.04	419.04	419.04	4.0%	435.81	461.96	489.68
Sanitation		365.16	387.25	409.35	427.84	427.84	427.84	4.0%	444.89	471.58	499.88
Refuse removal		155.04	164.35	185.49	193.84	193.84	193.84	4.0%	201.59	213.69	226.51
Other		53.54	53.54	56.97	56.97	56.97	56.97	–	56.97	56.97	56.97
sub-total		**3 003.55**	**3 196.24**	**3 525.59**	**3 717.76**	**3 717.76**	**3 717.76**	**10.3%**	**4 099.24**	**4 341.78**	**4 598.86**
VAT on Services		389.62	422.15	491.77	518.92	518.92	518.92		574.59	608.55	644.55
Total large household bill:		**3 393.17**	**3 618.39**	**4 017.36**	**4 236.68**	**4 236.68**	**4 236.68**	**10.3%**	**4 673.83**	**4 950.33**	**5 243.41**
% increase/-decrease			**6.6%**	**11.0%**	**5.5%**	**–**	**–**		**10.3%**	**5.9%**	**5.9%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		152.70	161.85	171.10	178.80	178.80	178.80	4.0%	186.00	197.16	208.99
Electricity: Basic levy		267.52	291.60	335.34	356.20	356.20	356.20	14.6%	408.17	432.66	458.62
Electricity: Consumption		574.61	608.63	683.08	725.57	725.57	725.57	14.6%	831.44	881.33	934.21
Water: Basic levy		121.83	129.14	136.50	142.64	142.64	142.64	4.0%	148.35	157.25	166.69
Water: Consumption		268.19	285.74	303.75	317.47	317.47	317.47	4.0%	330.17	349.98	370.98
Sanitation		322.39	341.89	361.40	377.72	377.72	377.72	4.0%	392.78	416.35	441.33
Refuse removal		155.04	164.35	185.49	193.84	193.84	193.84	4.0%	201.59	213.69	226.51
Other		53.54	53.54	56.97	56.97	56.97	56.97	–	56.97	56.97	56.97
sub-total		**1 915.82**	**2 036.74**	**2 233.63**	**2 349.21**	**2 349.21**	**2 349.21**	**8.8%**	**2 555.47**	**2 705.38**	**2 864.28**
VAT on Services		246.84	267.17	309.38	325.56	325.56	325.56		355.42	376.23	398.29
Total small household bill:		**2 162.66**	**2 303.91**	**2 543.01**	**2 674.77**	**2 674.77**	**2 674.77**	**8.8%**	**2 910.89**	**3 081.61**	**3 262.57**
% increase/-decrease			**6.5%**	**10.4%**	**5.2%**	**–**	**–**		**8.8%**	**5.9%**	**5.9%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		84.83	89.92	95.06	99.33	99.33	99.33	4.0%	103.33	109.53	116.10
Electricity: Basic levy		267.52	291.60	335.34	356.20	356.20	356.20	14.6%	408.17	432.66	458.62
Electricity: Consumption		351.05	371.42	415.98	441.84	441.84	441.84	14.6%	506.31	536.69	568.89
Water: Basic levy		121.83	129.14	136.50	142.64	142.64	142.64	4.0%	148.35	157.25	166.69
Water: Consumption		185.14	197.69	210.70	220.22	220.22	220.22	4.0%	229.02	242.76	257.33
Sanitation		279.62	296.53	313.45	327.60	327.60	327.60	4.0%	340.66	361.10	382.77
Refuse removal		155.04	164.35	185.49	193.84	193.84	193.84	4.0%	201.59	213.69	226.51
Other		(727.86)	(796.06)	(884.44)	(935.13)	(935.13)	(935.13)	–	(1 016.56)	(1 085.38)	(1 159.01)
sub-total		**717.17**	**744.59**	**808.08**	**846.54**	**846.54**	**846.54**	**8.8%**	**920.87**	**968.30**	**1 017.89**
VAT on Services		88.53	93.29	106.95	112.08	112.08	112.08		122.63	128.81	135.27
Total small household bill:		**805.70**	**837.88**	**915.03**	**958.62**	**958.62**	**958.62**	**8.9%**	**1 043.50**	**1 097.11**	**1 153.16**
% increase/-decrease			**4.0%**	**9.2%**	**4.8%**	**–**	**–**		**8.9%**	**5.1%**	**5.1%**

Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		380 514	409 200	510 243	400 000	400 000	400 000	400 000	400 000	400 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		44 595	50 524	46 515	65 460	54 460	54 460	62 165	70 005	77 989
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	**425 109**	**459 723**	**556 758**	**465 460**	**454 460**	**454 460**	**462 165**	**470 005**	**477 989**
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		**425 109**	**459 723**	**556 758**	**465 460**	**454 460**	**454 460**	**462 165**	**470 005**	**477 989**

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
LIBERTY 15934476		15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	20 355 550.43	-2 720 625.91		1 500 000.00	**19 134 924.52**
LIBERTY 21196964		14 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	34 001 525.26	-5 474 245.20		3 120 000.00	**31 647 280.06**
MOMENTUM 3853776		15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/07/2026	3 528 127.14	-210 321.59		360 000.00	**3 677 805.55**
Deposits - Bank		2 to 6 Months	Call accounts	No	Fixed				30/06/2021	510 243 000.00	1 250 356.17	-111 493 000.00		**400 000 356.17**
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														

Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality										
Annuity and Bullet Loans		308 658	322 933	331 475	330 260	330 401	330 401	330 795	324 794	328 033
Long-Term Loans (non-annuity)		100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**408 658**	**422 933**	**431 475**	**430 260**	**430 401**	**430 401**	**430 795**	**424 794**	**428 033**
Entities										
Annuity and Bullet Loans		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Borrowing	1	**408 658**	**422 933**	**431 475**	**430 260**	**430 401**	**430 401**	**430 795**	**424 794**	**428 033**

Borrowing - Categorised by type	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		10 450	38 199	–	25 193	25 193	25 193	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**10 450**	**38 199**	**–**	**25 193**	**25 193**	**25 193**	**–**	**–**	**–**
Entities										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Unspent Borrowing	1	**10 450**	**38 199**	**–**	**25 193**	**25 193**	**25 193**	**–**	**–**	**–**

Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**88 073**	**99 544**	**110 994**	**121 368**	**138 372**	**138 372**	**127 977**	**135 644**	**138 612**
Operational Revenue:General Revenue:Equitable Share		84 223	96 068	106 697	117 318	134 322	134 322	123 897	134 094	137 062
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–		–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Agriculture Research and Technology		–	–	–	–		–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–		–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–		–	–	–	–
Community Library		–	–	–	–		–	–	–	–
Department of Environmental Affairs		–	–	–	–		–	–	–	–
Department of Tourism		–	–	–	–		–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–		–	–	–	–
Emergency Medical Service		–	–	–	–		–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–		–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 300	1 926	2 635	2 500	2 500	2 500	2 530	–	–
HIV and Aids		–	–	–	–		–	–	–	–
Housing Accreditation		–	–	–	–		–	–	–	–
Housing Top structure		–	–	–	–		–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Integrated City Development Grant		–	–	–	–		–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–		–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550
Mitchell's Plain Urban Renewal					–		–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]					–		–	–	–	–
Municipal Disaster Grant [Schedule 5B]				112	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–		–	–	–	–
Natural Resource Management Project		–	–	–	–		–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–		–	–	–	–
Operation Clean Audit		–	–	–	–		–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–		–	–	–	–
Public Service Improvement Facility		–	–	–	–		–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Restructuring - Seed Funding		–	–	–	–		–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–		–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–		–	–	–	–
Sport and Recreation		–	–	–	–		–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–		–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–		–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Water Services Infrastructure Grant		–	–	–	–		–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Smart Connect Grant		–	–	–	–		–	–	–	–
Urban Settlement Development Grant		–	–	–	–		–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–		–	–	–	–
Street Lighting		–	–	–	–		–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–		–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–		–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–		–	–	–	–
Municipal Restructuring Grant		–	–	–	–		–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–		–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–		–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–		–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–		–	–	–	–
Provincial Government:		**38 766**	**23 028**	**10 691**	**10 472**	**10 371**	**10 371**	**10 715**	**9 333**	**9 597**
Capacity Building				148	–	75	75	76	76	76
Capacity Building and Other		38 627	22 891	380	10 327	300	300	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–			–	–	–
Infrastructure		–	–	–	145	145	145			
Libraries, Archives and Museums				7 287	–	7 651	7 651	6 580	6 692	6 806
Other				2 750	–	2 200	2 200	3 914	2 420	2 570
Public Transport		–	–	–	–		–	–	–	–
Road Infrastructure - Maintenance		139	137	126	–	–	–	145	145	145
Sports and Recreation		–	–	–	–	–	–		–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**55 241**	**35 842**	**19 733**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	55 241	35 842	19 733
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**126 839**	**122 572**	**121 685**	**131 840**	**148 743**	**148 743**	**193 933**	**180 819**	**167 942**
Capital Transfers and Grants										

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
National Government:		**26 330**	**25 901**	**39 077**	**29 887**	**27 618**	**27 618**	**46 754**	**40 828**	**32 568**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 000	4 262	7 000	8 000	6 000	6 000	18 519	7 000	7 000
Municipal Infrastructure Grant [Schedule 5B]		22 330	21 639	32 010	21 887	21 618	21 618	23 053	24 628	25 568
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–		–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	5 182	9 200	
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	67	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**42 992**	**25 463**	**1 500**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building			–		–	–	–	–	–	–
Capacity Building and Other		800	–		732	732	732	–	–	–
Disaster and Emergency Services					–	–	–	–	–	–
Health					–	–	–	–	–	–
Housing		36 661	25 463		–	–	–	–	–	–
Infrastructure					–	–	–	–	–	–
Libraries, Archives and Museums					–	–	–	–	–	–
Other		360	–		–	–	–	–	–	–
Public Transport		4 000	–		–	–	–	–	–	–
Road Infrastructure				1 500	–	–	–	–	–	–
Sports and Recreation		1 171			–	–	–	600	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**52 259**	**36 458**	**3 267**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	52 259	36 458	3 267
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**69 322**	**51 364**	**40 577**	**30 619**	**28 350**	**28 350**	**99 613**	**77 286**	**35 835**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**196 161**	**173 936**	**162 262**	**162 459**	**177 093**	**177 093**	**293 546**	**258 105**	**203 777**

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		3 850	3 476	4 297	4 050	4 050	4 050	4 080	1 550	1 550
Operational Revenue:General Revenue:Equitable Share		–	–	–	–	–	–	–	–	–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 300	1 926	2 635	2 500	2 500	2 500	2 530	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550	1 550
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	112	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		28 348	19 580	12 147	10 472	10 371	10 371	10 715	9 333	9 597
Capacity Building		–	148	18	–	–	–	76	76	76
Capacity Building and Other		258	448	4 716	2 676	2 575	2 575	–	–	–
Disaster and Emergency Services					–	–	–	–	–	–
Health					–	–	–	–	–	–
Housing		21 645	12 688		–	–	–	–	–	–
Infrastructure		139	137	126	145	145	145			
Libraries, Archives and Museums		6 306	6 160	7 287	7 651	7 651	7 651	6 580	6 692	6 806
Other		–	–	–	–	–	–	3 914	2 420	2 570
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	145	145	145
Sports and Recreation		–	–	–	–	–	–		–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		–	–	–	44 267	33 534	33 534	55 241	35 842	19 733
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	44 267	33 534	33 534	55 241	35 842	19 733
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		32 198	23 056	16 443	58 789	47 955	47 955	70 036	46 725	30 880
Capital expenditure of Transfers and Grants										
National Government:		21 786	30 445	31 595	29 887	27 618	27 618	46 754	40 828	32 568

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		4 000	4 262	7 000	8 000	6 000	6 000	18 519	7 000	7 000
Municipal Infrastructure Grant [Schedule 5B]		17 786	26 183	24 528	21 887	21 618	21 618	23 053	24 628	25 568
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	5 182	9 200	
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	67	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**42 462**	**35 615**	**5 797**	**732**	**732**	**732**	**600**	**–**	**–**
Capacity Building		2 000	–		–	–	–	–	–	–
Capacity Building and Other		5 141	390	1 843	732	732	732	–	–	–
Disaster and Emergency Services		–	–		–	–	–	–	–	–
Health		–	–		–	–	–	–	–	–
Housing		34 180	34 108		–	–	–	–	–	–
Infrastructure		–	–		–	–	–	–	–	–
Libraries, Archives and Museums		1 141	1 117		–	–	–	–	–	–
Other				3 204	–	–	–	–	–	–
Public Transport					–	–	–	–	–	–
Road Infrastructure		–	–	750	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	600	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**45 956**	**47 296**	**47 296**	**52 259**	**36 458**	**3 267**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	45 956	39 296	39 296	52 259	36 458	3 267
Non-Profit Institutions		–	–	–	–		–	–	–	–
Private Enterprises		–	–	–	–		–	–	–	–
Public Corporations		–	–	–	–	8 000	8 000	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**64 248**	**66 060**	**37 392**	**76 575**	**75 646**	**75 646**	**99 613**	**77 286**	**35 835**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**96 446**	**89 116**	**53 835**	**135 364**	**123 601**	**123 601**	**169 649**	**124 011**	**66 715**

Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year					–	–	–	–	–	–
Current year receipts		88 073	99 544	110 994	–	–	–	(4 080)	(1 550)	(1 550)
Conditions met - transferred to revenue		**88 073**	**99 544**	**110 994**	**–**	**–**	**–**	**(4 080)**	**(1 550)**	**(1 550)**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(10 418)	(3 596)		–	–	–	–	–	–
Current year receipts		38 803	23 028	10 691	–	–	–	(11 315)	(9 333)	(9 597)
Conditions met - transferred to revenue		**28 385**	**19 432**	**10 691**	**11 204**	**8 888**	**8 888**	**(11 315)**	**(9 333)**	**(9 597)**
Conditions still to be met - transferred to liabilities					(11 204)	(8 888)	(8 888)	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts				1 456	–	–	–	(11 900)	–	–
Conditions met - transferred to revenue		**–**	**–**	**1 456**	**–**	**–**	**–**	**(11 900)**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		**116 458**	**118 976**	**123 140**	**11 204**	**8 888**	**8 888**	**(27 295)**	**(10 883)**	**(11 147)**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year					–	–	–	–	–	–
Current year receipts		26 330	25 901	39 077	–	–	–	(46 754)	(40 828)	(32 568)
Conditions met - transferred to revenue		**26 330**	**25 901**	**39 077**	**–**	**–**	**–**	**(46 754)**	**(40 828)**	**(32 568)**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		(682)	14 695		–	–	–	–	–	–
Current year receipts		43 028	25 463	1 500	–	–	–	–	–	–
Conditions met - transferred to revenue		**42 346**	**40 159**	**1 500**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–		–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		0	26 942	76 915	–	–	–	–	–	–
Conditions met - transferred to revenue		**0**	**26 942**	**76 915**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**68 677**	**93 002**	**117 493**	**–**	**–**	**–**	**(46 754)**	**(40 828)**	**(32 568)**
Total capital transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**185 135**	**211 978**	**240 633**	**11 204**	**8 888**	**8 888**	**(74 049)**	**(51 711)**	**(43 715)**
TOTAL TRANSFERS AND GRANTS - CTBM		**–**	**–**	**–**	**(11 204)**	**(8 888)**	**(8 888)**	**–**	**–**	**–**

Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21				2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Transfers to other municipalities											
Operational	1	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Operational			486	560	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		–	486	560	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Operational					11 610	8 680	8 680	7 890	12 324	12 557	13 060
Capital		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		–	–	–	11 610	8 680	8 680	7 890	12 324	12 557	13 060
TOTAL CASH TRANSFERS AND GRANTS	6	–	486	560	11 610	8 680	8 680	7 890	12 324	12 557	13 060
Non-Cash Transfers to other municipalities											
Operational	1	1 800	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		1 800	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Operational	2	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Operational	3	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Operational	4	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Groups of Individuals											
Operational	5	–	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		1 800	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	1 800	486	560	11 610	8 680	8 680	7 890	12 324	12 557	13 060

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 056	9 467	10 174	10 786	10 786	10 786	11 247	11 751	12 277
Pension and UIF Contributions				–	–	–	–	–	–	–
Medical Aid Contributions				–	–	–	–	–	–	–
Motor Vehicle Allowance				–	–	–	–	–	–	–
Cellphone Allowance		1 081	1 106	1 108	1 110	1 110	1 110	1 154	1 154	1 154
Housing Allowances				–	–	–	–	–	–	–
Other benefits and allowances				–	–	–	–	–	–	–
Sub Total - Councillors		**10 138**	**10 573**	**11 282**	**11 896**	**11 896**	**11 896**	**12 401**	**12 905**	**13 432**
% increase	4		**4.3%**	**6.7%**	**5.4%**	**–**	**–**	**4.2%**	**4.1%**	**4.1%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		10 489	11 036	11 569	12 506	12 486	12 486	12 600	13 167	13 760
Pension and UIF Contributions			–	–	–	–	–	–	–	–
Medical Aid Contributions			–	–	–	–	–	–	–	–
Overtime			–	–	–	–	–	–	–	–
Performance Bonus		103	187	136	260	260	260	143	149	156
Motor Vehicle Allowance	3		–	–	–	–	–	–	–	–
Cellphone Allowance	3	187	187	187	187	187	187	187	187	187
Housing Allowances	3		–	–	–	–	–	–	–	–
Other benefits and allowances	3		7		–	–	–	–	–	–
Payments in lieu of leave					–	–	–	–	–	–
Long service awards					–	–	–	–	–	–
Post-retirement benefit obligations	6				–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**10 779**	**11 416**	**11 891**	**12 952**	**12 932**	**12 932**	**12 930**	**13 503**	**14 102**
% increase	4		**5.9%**	**4.2%**	**8.9%**	**(0.2%)**	**–**	**(0.0%)**	**4.4%**	**4.4%**
Other Municipal Staff										
Basic Salaries and Wages		206 677	214 176	235 581	259 838	258 037	258 037	276 642	289 308	306 134
Pension and UIF Contributions		33 240	36 580	39 697	48 588	50 382	50 382	48 870	51 014	51 385
Medical Aid Contributions		11 195	12 035	13 141	18 241	18 337	18 337	17 876	18 741	19 437
Overtime		18 388	34 501	39 287	32 190	36 152	36 152	40 311	42 047	43 736
Performance Bonus			–	1 752	462	462	462	500	500	500
Motor Vehicle Allowance	3	7 850	7 897	7 923	8 032	8 256	8 256	8 255	8 258	8 266
Cellphone Allowance	3	2 013	1 887	1 942	2 378	2 456	2 456	2 279	2 279	2 263
Housing Allowances	3	5 482	2 350	2 507	2 870	2 994	2 994	2 674	2 724	2 700
Other benefits and allowances	3	14 215	27 073	28 529	34 737	36 199	36 199	39 028	40 130	41 350
Payments in lieu of leave		772	2 532	–	–	–	–	–	–	–
Long service awards		6 054	2 598	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	(19 984)	14 955	277	15 035	15 035	15 035	14 438	14 438	14 438
Sub Total - Other Municipal Staff		**285 903**	**356 584**	**370 636**	**422 373**	**428 310**	**428 310**	**450 874**	**469 439**	**490 210**
% increase	4		**24.7%**	**3.9%**	**14.0%**	**1.4%**	**0.0%**	**5.3%**	**4.1%**	**4.4%**
Total Parent Municipality		**306 820**	**378 573**	**393 810**	**447 221**	**453 139**	**453 139**	**476 205**	**495 847**	**517 744**
			23.4%	**4.0%**	**13.6%**	**1.3%**	**0.0%**	**5.1%**	**4.1%**	**4.4%**
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–

Summary of Employee and Councillor remuneration	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		306 820	378 573	393 810	447 221	453 139	453 139	476 205	495 847	517 744
% increase	4		23.4%	4.0%	13.6%	1.3%	0.0%	5.1%	4.1%	4.4%
TOTAL MANAGERS AND STAFF	5,7	296 682	368 000	382 527	435 325	441 242	441 242	463 804	482 942	504 313

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	748 464	–	44 400	–	–	792 864
Chief Whip		–	–	–	–	–	–	–
Executive Mayor		1	935 580	–	44 400	–	–	979 980
Deputy Executive Mayor		1	748 464	–	44 400	–	–	792 864
Executive Committee		5	3 508 440	–	222 000	–	–	3 730 440
Total for all other councillors		19	5 305 642	–	799 200	–	–	6 104 842
Total Councillors	8	**27**	**11 246 590**	**–**	**1 154 400**			**12 400 990**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 770 842	–	27 540	142 878	–	1 941 260
Chief Finance Officer		1	1 890 379	–	24 480	–	–	1 914 859
Director: Management Services		1	1 771 223	–	27 540	–	–	1 798 763
Director: Infrastructure & Planning		1	1 900 012	–	27 540	–	–	1 927 552
Director: Protection Services		1	1 716 692	–	27 540	–	–	1 744 232
Director: Local Economic & Social Development & Tourism		1	1 765 135	–	24 480	–	–	1 789 615
List of each offical with packages >= senior manager								
Director: Community Services		1	1 785 897	–	27 540	–	–	1 813 437
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**7**	**12 600 180**	**–**	**186 660**	**142 878**		**12 929 718**
A Heading for Each Entity	6,7							
List each member of board by designation								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
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		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**34**	**23 846 770**	**–**	**1 341 060**	**142 878**		**25 330 708**

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2019/20			Current Year 2020/21			Budget Year 2021/22		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		25	7		25	7		25	7	
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	7	7		7	7		7	7	
Other Managers	7	54	50		53	48		51	51	
Professionals		*26*	*25*	–	*26*	*24*	–	*29*	*23*	–
Finance		21	20		21	19		24	18	
Spatial/town planning		2	2		2	2		2	2	
Information Technology		1	1		1	1		1	1	
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		2	2		2	2		2	2	
Technicians		*195*	*174*	–	*199*	*172*	–	*200*	*170*	–
Finance										
Spatial/town planning		11	10		12	12		11	10	
Information Technology		5	4		5	4		5	4	
Roads		9	9		9	8		10	7	
Electricity		31	27		31	27		31	27	
Water		21	18		21	18		21	19	
Sanitation		2	2		2	2		2	2	
Refuse		5	5		5	5		6	5	
Other		111	99		114	96		114	96	
Clerks (Clerical and administrative)		277	241		277	246		273	244	
Service and sales workers		115	92		124	108		140	108	
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		61	57		60	57		60	56	
Elementary Occupations		430	410		426	412		426	416	
TOTAL PERSONNEL NUMBERS	9	**1 190**	**1 063**	**–**	**1 197**	**1 081**	**–**	**1 211**	**1 082**	**–**
% increase					0.6%	1.7%	–	1.2%	0.1%	–
Total municipal employees headcount	6, 10	**1 165**	**1 056**		**1 172**	**1 074**		**1 186**	**1 082**	
Finance personnel headcount	8, 10	**113**	**104**		**113**	**106**		**114**	**104**	
Human Resources personnel headcount	8, 10	**18**	**18**		**18**	**17**		**18**	**17**	

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue By Source																
Property rates		22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	22 970	275 637	286 662	298 129
Service charges - electricity revenue		41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	41 610	499 317	559 033	625 910
Service charges - water revenue		11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	11 014	132 168	137 455	142 953
Service charges - sanitation revenue		7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	7 303	87 631	91 137	94 782
Service charges - refuse revenue		6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	6 228	74 741	77 731	80 840
Rental of facilities and equipment		287	287	287	287	287	287	287	287	287	287	287	286	3 440	3 148	3 273
Interest earned - external investments		2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 456	28 554	29 697
Interest earned - outstanding debtors		390	390	390	390	390	390	390	390	390	390	390	390	4 681	4 868	5 062
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	2 352	28 223	29 348	30 519
Licences and permits		170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 097	2 164
Agency services		557	557	557	557	557	557	557	557	557	557	557	557	6 680	6 930	7 189
Transfers and subsidies		13 768	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	139 692	144 977	148 209
Other revenue		11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	11 261	3 036	126 909	91 759	43 063
Gains		–	–	–	–	–	–	–	–	–	–	–	8 225	8 225	8 361	8 504
Total Revenue (excluding capital transfers and contributions)		**120 197**	**117 647**	**118 279**	**117 647**	**117 647**	**118 279**	**117 647**	**117 647**	**118 279**	**117 647**	**117 647**	**118 278**	**1 416 839**	**1 472 060**	**1 520 294**
Expenditure By Type																
Employee related costs		38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	38 650	463 804	482 942	504 313
Remuneration of councillors		1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 401	12 905	13 432
Debt impairment		1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	1 792	21 500	21 500	21 500
Depreciation & asset impairment		12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 139	12 138	145 663	144 047	143 381
Finance charges		–	–	–	–	–	25 329	–	–	–	–	–	26 475	51 804	51 923	52 180
Bulk purchases		29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	353 707	385 187	419 468
Other materials		2 280	2 167	6 764	2 280	2 167	6 764	2 167	2 280	6 764	2 167	2 167	6 877	44 845	47 274	48 918
Contracted services		14 038	12 720	35 077	14 038	12 720	35 077	12 720	14 038	35 077	12 720	12 720	36 396	247 340	251 832	272 718
Transfers and subsidies		1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 324	12 557	13 060
Other expenditure		13 312	7 873	14 219	13 312	7 873	14 219	7 873	13 312	14 219	7 873	7 873	19 659	141 620	124 893	111 643
Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit)		**6 450**	**10 770**	**(21 898)**	**3 900**	**10 770**	**(47 227)**	**10 770**	**3 900**	**(21 898)**	**10 770**	**10 770**	**(55 245)**	**(78 168)**	**(63 000)**	**(80 318)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		22 103	23 751	50	50	50	50	50	50	50	50	50	50	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		195	195	3 170	195	195	3 170	195	195	3 170	195	195	3 170	14 243	1 312	1 324
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue by Vote																
Vote 1 - Council & Mayor's Office		2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	2 607	31 285	32 772	31 375
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		72	72	72	72	72	72	72	72	72	72	72	72	869	348	358
Vote 4 - Finance		27 975	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	26 425	318 650	331 200	344 253
Vote 5 - Infrastructure & Planning		56 035	73 554	58 010	55 035	55 035	58 010	55 035	55 035	58 010	55 035	55 035	58 010	691 845	694 223	715 984
Vote 6 - Protection Services		3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	39 531	40 997	42 522
Vote 7 - Economic and Social Development & Tourism		26	26	658	26	26	658	26	26	658	26	26	658	2 838	66	219
Vote 8 - Community Services		52 485	35 614	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 432	30 431	392 418	414 592	419 474
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**142 495**	**141 593**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 499**	**117 892**	**117 892**	**121 498**	**1 477 435**	**1 514 200**	**1 554 186**
Expenditure by Vote to be appropriated																
Vote 1 - Council & Mayor's Office		2 980	2 980	3 302	2 980	2 980	3 302	2 980	2 980	3 302	2 980	2 980	3 302	37 047	37 693	38 596
Vote 2 - Municipal Manager & Internal Audit		592	592	825	592	592	825	592	592	825	592	592	825	8 040	8 240	8 551
Vote 3 - Management Services		2 719	2 719	9 746	2 719	2 719	9 746	2 719	2 719	9 746	2 719	2 719	9 746	60 741	63 168	65 574
Vote 4 - Finance		12 549	5 679	5 679	12 549	5 679	5 709	5 679	12 549	5 679	5 679	5 679	12 575	95 684	100 481	113 992
Vote 5 - Infrastructure & Planning		54 620	54 620	54 620	54 620	54 620	62 794	54 620	54 620	54 620	54 620	54 620	63 323	672 313	692 761	720 647
Vote 6 - Protection Services		9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 625	9 626	115 502	120 408	125 381
Vote 7 - Economic and Social Development & Tourism		1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	17 311	14 563	15 109
Vote 8 - Community Services		29 219	29 219	54 937	29 219	29 219	72 062	29 219	29 219	54 937	29 219	29 219	72 683	488 368	497 746	512 761
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**113 747**	**106 877**	**140 177**	**113 747**	**106 877**	**165 506**	**106 877**	**113 747**	**140 177**	**106 877**	**106 877**	**173 523**	**1 495 006**	**1 535 060**	**1 600 612**
Surplus/(Deficit) before assoc.		**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**28 748**	**34 716**	**(18 678)**	**4 145**	**11 015**	**(44 006)**	**11 015**	**4 145**	**(18 678)**	**11 015**	**11 015**	**(52 025)**	**(17 571)**	**(20 860)**	**(46 426)**

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Revenue - Functional																
Governance and administration		31 177	29 627	29 627	29 627	29 627	29 627	29 627	29 627	29 627	29 627	29 627	29 627	357 072	370 592	382 268
Executive and council		2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	2 613	31 359	32 826	31 414
Finance and administration		28 564	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 014	27 013	325 712	337 766	350 854
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		15 574	13 553	13 553	13 553	13 553	13 553	13 553	13 553	13 553	13 553	13 553	13 552	164 655	128 556	85 859
Community and social services		595	595	595	595	595	595	595	595	595	595	595	595	7 145	7 017	7 286
Sport and recreation		2 697	676	676	676	676	676	676	676	676	676	676	676	10 133	8 242	13 051
Public safety		3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	3 294	39 531	40 997	42 522
Housing		8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	107 845	72 300	23 000
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		7 176	593	1 225	593	593	1 225	593	593	1 225	593	593	1 225	16 227	20 388	9 674
Planning and development		569	569	1 202	569	569	1 202	569	569	1 202	569	569	1 202	9 362	7 105	7 389
Road transport		6 603	20	20	20	20	20	20	20	20	20	20	20	6 828	13 245	2 245
Environmental protection		3	3	3	3	3	3	3	3	3	3	3	3	37	38	40
Trading services		88 568	97 820	77 094	74 119	74 119	77 094	74 119	74 119	77 094	74 119	74 119	77 094	939 483	994 663	1 076 385
Energy sources		44 987	63 506	47 962	44 987	44 987	47 962	44 987	44 987	47 962	44 987	44 987	47 962	570 263	609 162	679 933
Water management		21 902	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	12 287	157 061	157 973	164 018
Waste water management		13 747	14 095	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	8 913	116 972	128 616	128 491
Waste management		7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	7 932	95 187	98 912	103 943
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		142 495	141 593	121 499	117 892	117 892	121 499	117 892	117 892	121 499	117 892	117 892	121 498	1 477 435	1 514 200	1 554 186
Expenditure - Functional																
Governance and administration		24 357	17 487	29 369	24 357	17 487	29 398	17 487	24 357	29 369	17 487	17 487	36 265	284 904	296 304	315 796
Executive and council		4 566	4 566	7 507	4 566	4 566	7 507	4 566	4 566	7 507	4 566	4 566	7 507	66 557	68 284	70 632
Finance and administration		19 473	12 603	21 475	19 473	12 603	21 504	12 603	19 473	21 475	12 603	12 603	28 371	214 255	223 869	240 848
Internal audit		318	318	387	318	318	387	318	318	387	318	318	387	4 091	4 152	4 315
Community and public safety		19 806	19 806	24 794	19 806	19 806	24 938	19 806	19 806	24 794	19 806	19 806	24 920	257 893	244 282	236 990
Community and social services		1 375	1 375	2 040	1 375	1 375	2 041	1 375	1 375	2 040	1 375	1 375	2 040	19 164	19 957	22 320
Sport and recreation		3 828	3 828	7 176	3 828	3 828	7 320	3 828	3 828	7 176	3 828	3 828	7 301	59 600	59 369	60 351
Public safety		9 592	9 592	9 668	9 592	9 592	9 668	9 592	9 592	9 668	9 592	9 592	9 669	115 407	120 327	125 515
Housing		5 010	5 010	5 910	5 010	5 010	5 910	5 010	5 010	5 910	5 010	5 010	5 910	63 723	44 630	28 804
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		11 944	11 944	22 740	11 944	11 944	23 248	11 944	11 944	22 740	11 944	11 944	23 184	187 466	190 782	198 975
Planning and development		4 249	4 249	4 344	4 249	4 249	4 344	4 249	4 249	4 344	4 249	4 249	4 345	51 373	50 439	52 336
Road transport		6 043	6 043	16 744	6 043	6 043	17 252	6 043	6 043	16 744	6 043	6 043	17 187	116 270	121 827	126 899
Environmental protection		1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	1 652	19 823	18 515	19 740
Trading services		57 340	57 340	62 975	57 340	57 340	87 622	57 340	57 340	62 975	57 340	57 340	88 855	761 149	800 303	845 364
Energy sources		35 447	35 447	35 447	35 447	35 447	43 577	35 447	35 447	35 447	35 447	35 447	44 128	442 180	476 214	511 219
Water management		8 480	8 480	10 413	8 480	8 480	20 696	8 480	8 480	10 413	8 480	8 480	20 450	129 815	127 271	130 484
Waste water management		6 477	6 477	9 417	6 477	6 477	15 526	6 477	6 477	9 417	6 477	6 477	16 486	102 665	106 889	110 075
Waste management		6 935	6 935	7 697	6 935	6 935	7 823	6 935	6 935	7 697	6 935	6 935	7 791	86 489	89 929	93 585
Other		300	300	300	300	300	300	300	300	300	300	300	300	3 595	3 389	3 487
Total Expenditure - Functional		113 747	106 877	140 177	113 747	106 877	165 506	106 877	113 747	140 177	106 877	106 877	173 523	1 495 006	1 535 060	1 600 612
Surplus/(Deficit) before assoc.		28 748	34 716	(18 678)	4 145	11 015	(44 006)	11 015	4 145	(18 678)	11 015	11 015	(52 025)	(17 571)	(20 860)	(46 426)
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	28 748	34 716	(18 678)	4 145	11 015	(44 006)	11 015	4 145	(18 678)	11 015	11 015	(52 025)	(17 571)	(20 860)	(46 426)

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		75	75	714	75	75	719	325	75	714	75	75	719	3 715	6 065	3 515
Vote 4 - Finance		–	–	–	–	–	30	–	–	–	–	–	30	60	60	60
Vote 5 - Infrastructure & Planning		4 163	4 163	13 633	15 432	9 198	10 115	15 148	18 707	19 458	20 477	26 391	24 229	181 114	100 328	67 675
Vote 6 - Protection Services		–	–	89	–	–	89	–	–	89	–	–	89	354	350	350
Vote 7 - Economic and Social Development & Tourism		4	4	4	4	4	4	4	4	4	4	4	4	45	45	45
Vote 8 - Community Services		–	–	–	190	950	440	–	990	837	190	700	–	4 297	8 110	5 660
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	2	**4 242**	**4 242**	**14 439**	**15 701**	**10 226**	**11 396**	**15 476**	**19 776**	**21 101**	**20 746**	**27 170**	**25 070**	**189 585**	**114 958**	**77 305**
Single-year expenditure *to be appropriated*																
Vote 1 - Council & Mayor's Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager & Internal Audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Finance		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure & Planning		290	490	5 330	1 739	1 887	6 370	4 740	2 840	7 711	4 890	5 390	8 530	50 206	27 328	18 530
Vote 6 - Protection Services		–	–	1 311	550	200	1 561	250	300	1 708	345	–	1 311	7 535	–	–
Vote 7 - Economic and Social Development & Tourism		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Community Services		21	121	2 102	1 192	1 449	3 013	2 372	3 558	5 058	2 177	2 718	3 668	27 449	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**311**	**611**	**8 742**	**3 481**	**3 536**	**10 943**	**7 362**	**6 698**	**14 477**	**7 412**	**8 108**	**13 508**	**85 189**	**27 328**	**18 530**
Total Capital Expenditure	2	**4 553**	**4 853**	**23 181**	**19 182**	**13 763**	**22 339**	**22 838**	**26 474**	**35 578**	**28 158**	**35 278**	**38 579**	**274 775**	**142 286**	**95 835**

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital Expenditure - Functional	1															
Governance and administration		75	75	714	75	75	749	325	75	714	75	75	749	3 775	6 125	3 575
Executive and council		–	–	1	–	–	1	–	–	1	–	–	1	5	5	5
Finance and administration		75	75	713	75	75	748	325	75	713	75	75	748	3 770	6 120	3 570
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		182	382	4 294	1 470	5 394	4 274	5 999	9 910	11 254	8 579	13 202	15 059	79 999	38 068	9 377
Community and social services		–	–	693	738	628	1 266	1 008	1 835	1 359	609	1 192	661	9 991	760	760
Sport and recreation		182	382	232	182	382	1 007	557	632	953	482	1 382	1 382	7 752	500	5 000
Public safety		–	–	1 401	550	200	1 651	250	300	1 798	345	–	1 401	7 897	350	350
Housing		–	–	1 968	–	4 184	350	4 184	7 143	7 143	7 143	10 628	11 614	54 359	36 458	3 267
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		561	561	1 401	1 083	1 578	2 183	1 176	1 401	2 384	3 331	1 611	2 243	19 511	17 090	4 865
Planning and development		87	87	431	87	334	931	487	87	881	2 657	887	1 031	7 987	415	415
Road transport		474	474	970	996	1 244	1 252	689	1 314	1 503	674	724	1 212	11 524	16 675	4 450
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		3 736	3 836	16 773	16 554	6 716	15 133	15 338	15 088	21 226	16 173	20 391	20 528	171 489	81 003	78 018
Energy sources		–	–	5 822	11 019	1 200	3 322	6 900	7 400	7 407	8 120	11 700	5 322	68 211	19 775	24 450
Water management		1 802	1 802	5 963	2 667	2 302	6 413	4 552	3 552	6 963	3 752	3 802	8 413	51 982	25 900	22 000
Waste water management		1 934	2 034	4 562	2 868	3 214	4 882	3 886	4 136	5 924	3 796	4 384	5 862	47 481	35 328	31 568
Waste management		–	–	426	–	–	516	–	–	931	505	505	931	3 815	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	4 553	4 853	23 181	19 182	13 763	22 339	22 838	26 474	35 578	28 158	35 278	38 579	274 775	142 286	95 835
Funded by:																
National Government		465	665	2 261	5 433	465	3 261	5 465	6 965	5 582	4 965	6 465	3 761	45 754	40 828	32 568
Provincial Government		–	–	–	–	–	–	–	–	–	200	200	200	600	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	2 229	3 500	3 834	261	8 734	6 793	7 054	6 793	14 128	11 875	65 201	36 458	3 267
Transfers recognised - capital		465	665	4 490	8 933	4 299	3 521	14 199	13 759	12 636	11 959	20 793	15 836	111 555	77 286	35 835
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		3 698	3 698	12 595	7 948	5 198	10 545	3 948	4 448	11 595	8 148	7 698	14 545	94 066	50 000	50 000
Internally generated funds		390	490	6 097	2 300	4 265	8 272	4 690	8 267	11 347	8 051	6 787	8 198	69 154	15 000	10 000
Total Capital Funding		4 553	4 853	23 181	19 182	13 763	22 339	22 838	26 474	35 578	28 158	35 278	38 579	274 775	142 286	95 835

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2021/22												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Receipts By Source													1		
Property rates	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	23 305	279 664	290 510	301 791
Service charges - electricity revenue	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	41 583	498 997	557 665	623 357
Service charges - water revenue	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	11 045	132 541	137 723	143 112
Service charges - sanitation revenue	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	7 240	86 879	90 314	93 887
Service charges - refuse revenue	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	6 187	74 246	77 176	80 223
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	287	287	287	287	287	287	287	287	287	287	287	286	3 440	3 148	3 273
Interest earned - external investments	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	27 456	28 554	29 697
Interest earned - outstanding debtors	0	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	685	685	685	685	685	685	685	685	685	685	685	685	8 223	9 348	10 519
Licences and permits	170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 097	2 164
Agency services	557	557	557	557	557	557	557	557	557	557	557	557	6 680	6 930	7 189
Transfers and Subsidies - Operational	13 768	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	11 218	11 218	11 850	139 692	144 977	148 209
Other revenue	11 286	11 286	14 261	11 286	11 286	14 261	11 286	11 286	14 261	11 286	11 286	6 036	139 108	91 142	42 454
Cash Receipts by Source	**118 401**	**115 851**	**119 458**	**115 851**	**115 851**	**119 458**	**115 851**	**115 851**	**119 458**	**115 851**	**115 851**	**111 233**	**1 398 965**	**1 439 585**	**1 485 875**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	22 103	23 751	50	50	50	50	50	50	50	50	50	50	46 354	40 828	32 568
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	50 000	–	–	–	–	–	–	50 000	50 000	50 000
Increase (decrease) in consumer deposits	167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 000	2 000
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(4 980)	(4 980)	(4 980)
Total Cash Receipts by Source	**140 256**	**139 354**	**119 260**	**115 653**	**115 653**	**169 260**	**115 653**	**115 653**	**119 260**	**115 653**	**115 653**	**111 035**	**1 492 339**	**1 527 433**	**1 565 463**
Cash Payments by Type															
Employee related costs	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	40 425	485 095	477 359	498 450
Remuneration of councillors	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	1 033	12 401	12 905	13 432
Finance charges	–	–	–	–	–	25 329	–	–	–	–	–	26 475	51 804	51 923	52 180
Bulk purchases - Electricity	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	29 476	353 707	385 187	419 468
Bulk purchases - Water & Sewer												–	–		
Other materials	2 280	2 167	6 764	2 280	2 167	6 764	2 167	2 280	6 764	2 167	2 167	6 877	44 845	47 274	48 918
Contracted services	14 038	12 720	35 077	14 038	12 720	35 077	12 720	14 038	35 077	12 720	12 720	36 396	247 340	251 832	272 718
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 324	12 557	13 060
Other expenditure	3 403	(2 036)	4 309	3 403	(2 036)	4 309	(2 036)	3 403	4 309	(2 036)	(2 036)	9 749	22 703	86 576	42 076
Cash Payments by Type	**91 681**	**84 811**	**118 111**	**91 681**	**84 811**	**143 440**	**84 811**	**91 681**	**118 111**	**84 811**	**84 811**	**151 458**	**1 230 218**	**1 325 612**	**1 360 301**
Other Cash Flows/Payments by Type															
Capital assets	4 553	4 853	23 181	19 182	13 763	22 339	22 838	26 474	35 578	28 158	35 278	38 579	274 775	142 286	95 835
Repayment of borrowing	1 972	1 410	1 164	8 993	1 043	11 671	2 064	1 493	1 236	9 470	1 105	13 025	54 646	49 748	56 000
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**98 206**	**91 074**	**142 456**	**119 856**	**99 617**	**177 450**	**109 713**	**119 648**	**154 925**	**122 438**	**121 194**	**203 062**	**1 559 638**	**1 517 647**	**1 512 136**
NET INCREASE/(DECREASE) IN CASH HELD	**42 050**	**48 280**	**(23 196)**	**(4 203)**	**16 036**	**(8 190)**	**5 940**	**(3 995)**	**(35 665)**	**(6 786)**	**(5 542)**	**(92 027)**	**(67 299)**	**9 786**	**53 326**
Cash/cash equivalents at the month/year begin:	518 129	560 179	608 458	585 262	581 059	597 095	588 905	594 844	590 849	555 184	548 398	542 857	518 129	450 829	460 616
Cash/cash equivalents at the month/year end:	560 179	608 458	585 262	581 059	597 095	588 905	594 844	590 849	555 184	548 398	542 857	450 829	450 829	460 616	513 942

Choose name from list - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2017/18 Audited Outcome	2018/19 Audited Outcome	2019/20 Audited Outcome	Current Year 2020/21 Original Budget	 Adjusted Budget	 Full Year Forecast	2021/22 Medium Term Revenue & Expenditure Framework Budget Year 2021/22	 Budget Year +1 2022/23	 Budget Year +2 2023/24
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfers recognised - operational		–	–	–	–	–	–	–	–	–
Other own revenue		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation & asset impairment		–	–	–	–	–	–	–	–	–
Finance charges		–	–	–	–	–	–	–	–	–
Materials and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital		–	–	–	–	–	–	–	–	–
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Outsourcing of sub function water and waste water treatm	Yrs	15	Outsourcing of sub function water and waste water treatm	07 December 2033	1 271 426
Outsourcing of sub function operation of landfil site	Yrs	13	Outsourcing of sub function operation of landfil site	30 November 2032	100 366
Note: Overstrand make use of contractual agreements to support the implementation of core function, but the definition of outsourcing do not apply to the other contracts entered into, due to ownership that is kept within the organisation					

Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2020/21	2021/22 Medium Term Revenue & Expenditure Framework			Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1: SC1890/2018: WATER & WASTE WATER TREATMENT OPERATIONS MANAGEMENT CONTRACT.		43 847	47 112	50 630	54 421	58 507	62 911	67 658	72 778	78 299	84 254	90 678		711 095
Contract 2: SC1892/2018: THE OPERATION OF THE GANSBAAI LANDFILL SITE, THE STANFORD PUBLIC WASTE DROP-OFF FACILITY, AND THE PEARLY BEACH PUBLIC WASTE DROP-OFF FACILITY		4 976	5 278	5 600	5 943	6 324	6 703	7 127	7 588	8 066	8 576	9 035		75 215
Contract 3 SC1933/2018: PROVISION FOR BANKING SERVICES		1 370	1 410	1 494	1 582	1 675	–	–	–	–	–	–		7 530
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Expenditure Implication		50 193	53 801	57 724	61 946	66 505	69 614	74 785	80 366	86 365	92 830	99 713	–	793 840
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		**50 193**	**53 801**	**57 724**	**61 946**	**66 505**	**69 614**	**74 785**	**80 366**	**86 365**	**92 830**	**99 713**	**–**	793 840

Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**26 438**	**96 933**	**76 763**	**117 549**	**113 622**	**113 622**	**98 618**	**33 000**	**17 300**
Roads Infrastructure		10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Roads		10 003	12 061	5 638	19 795	22 386	22 386	10 218	13 000	2 000
Road Structures					–	–	–	–	–	–
Road Furniture					–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		255	7 247	7 918	16 384	16 322	16 322	6 590	–	–
Drainage Collection					600	600	600	1 110	–	–
Storm water Conveyance		255	7 247	7 918	15 784	15 722	15 722	5 480	–	–
Attenuation					–	–	–	–	–	–
Electrical Infrastructure		15 449	28 893	13 557	12 768	10 768	10 768	57 808	9 100	12 000
Power Plants					–			–	–	–
HV Substations					–			–	–	–
HV Switching Station					–			–	–	–
HV Transmission Conductors					–			–	–	–
MV Substations				4 869	696	696	696	50 430	2 100	5 000
MV Switching Stations				–	–	–	–	–	–	–
MV Networks		15 449	28 893	8 688	12 072	10 072	10 072	7 378	7 000	7 000
LV Networks					–		–	–	–	–
Capital Spares					–		–	–	–	–
Water Supply Infrastructure		627	12 270	29 001	29 547	27 547	27 547	11 372	6 900	–
Dams and Weirs				–	–		–	–	–	–
Boreholes				4 356	10 500	8 500	8 500	6 692	–	–
Reservoirs			12 270	14 717	18 017	18 017	18 017	–	–	–
Pump Stations				–	–	–	–	4 000	6 900	–
Water Treatment Works		627			–	–	–	–	–	–
Bulk Mains				–	–	–	–	–	–	–
Distribution				9 928	1 030	1 030	1 030	680	–	–
Distribution Points					–	–	–	–	–	–
PRV Stations					–	–	–	–	–	–
Capital Spares					–	–	–	–	–	–
Sanitation Infrastructure		–	34 963	13 339	20 576	18 536	18 536	9 368	4 000	3 300
Pump Station				169	–		–	–	–	–
Reticulation			34 963	9 864	20 576	18 536	18 536	9 368	4 000	3 300
Waste Water Treatment Works				3 306	–		–	–	–	–
Outfall Sewers					–		–	–	–	–
Toilet Facilities					–		–	–	–	–
Capital Spares					–		–	–	–	–
Solid Waste Infrastructure		105	1 499	7 311	18 479	18 064	18 064	3 262	–	–
Landfill Sites				7 311	–		–	–	–	–
Waste Transfer Stations					–		–	2 020	–	–
Waste Processing Facilities					17 964	18 064	18 064	1 242	–	–
Waste Drop-off Points		105	1 499		515	–	–	–	–	–
Waste Separation Facilities					–		–	–	–	–
Electricity Generation Facilities					–		–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**8 656**	**30 804**	**4 531**	**12 793**	**9 837**	**9 837**	**22 833**	**500**	**5 000**
Community Facilities		3 229	30 804	2 084	12 743	9 787	9 787	15 352	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls		437		–	26	26	26	110	–	–
Centres				–	–	–	–	–	–	–
Crèches		100	559	578	475	–	–	475	–	–
Clinics/Care Centres				–	–	–	–	–	–	–
Fire/Ambulance Stations		2 440		–	–	–	–	–	–	–
Testing Stations			4 809	44	–	–	–	1 052	–	–
Museums				–	–	–	–	–	–	–
Galleries				–	–	–	–	–	–	–
Theatres				–	–	–	–	–	–	–
Libraries			1 132	–	772	772	772	4 374	–	–
Cemeteries/Crematoria		251	381	207	1 292	1 292	1 292	–	–	–
Police				–	–	–	–	–	–	–
Parks				139	202	152	152	100	–	–
Public Open Space			23 923	1 073	5 735	6 649	6 649	3 517	–	–
Nature Reserves				–	2 100	–	–	4 100	–	–
Public Ablution Facilities				44	1 383	140	140	1 244	–	–
Markets					–	–	–	–	–	–
Stalls					397	397	397	–	–	–
Abattoirs		–			–	–	–	–	–	–
Airports		–			–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–			360	360	360	380	–	–
Capital Spares		–			–	–	–	–	–	–
Sport and Recreation Facilities		5 427	–	2 447	50	50	50	7 481	500	5 000
Indoor Facilities					–	–	–	–	–	–
Outdoor Facilities		5 427		2 447	50	50	50	7 481	500	5 000
Capital Spares					–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**38 552**	**37 368**	**87 502**	**52 970**	**47 951**	**47 951**	**58 895**	**36 458**	**3 267**
Operational Buildings		4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Municipal Offices		4 372	3 092	1 749	4 825	5 011	5 011	6 636	–	–
Pay/Enquiry Points					–		–	–	–	–
Building Plan Offices					–		–	–	–	–
Workshops					–		–	–	–	–
Yards					–		–	–	–	–
Stores		–	–	–	–		–	–	–	–
Laboratories		–	–	–	–		–	–	–	–
Training Centres		–	–	–	–		–	–	–	–
Manufacturing Plant		–	–	–	–		–	–	–	–
Depots		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Housing		34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		34 180	34 276	85 753	48 144	42 940	42 940	52 259	36 458	3 267
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Computer Equipment		1 593	1 346	3 345	7 896	7 896	7 896	3 933	6 050	3 500
Furniture and Office Equipment		205	295	246	1 025	1 025	1 025	875	840	840
Furniture and Office Equipment		205	295	246	1 025	1 025	1 025	875	840	840
Machinery and Equipment		166	1 428	533	760	860	860	1 641	760	760
Machinery and Equipment		166	1 428	533	760	860	860	1 641	760	760
Transport Assets		–	6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Transport Assets			6 936	15 884	22 440	20 732	20 732	5 000	7 350	4 900
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**75 610**	**175 110**	**188 804**	**215 433**	**201 924**	**201 924**	**191 795**	**84 958**	**35 567**

Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**28 370**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Roads Infrastructure		2 020	–	8	–	–	–	–	–	–
Roads		2 020		8	–	–	–	–	–	–
Road Structures				–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		10 677	–	–	–	–	–	–	–	–
Drainage Collection		10 677	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		819	–	–	1 000	1 000	1 000	1 000	–	–
Power Plants					–		–	–	–	–
HV Substations					–		–	–	–	–
HV Switching Station					–		–	–	–	–
HV Transmission Conductors					–		–	–	–	–
MV Substations					–		–	–	–	–
MV Switching Stations					1 000	1 000	1 000	1 000	–	–
MV Networks		819			–		–	–	–	–
LV Networks					–		–	–	–	–
Capital Spares					–		–	–	–	–
Water Supply Infrastructure		2 629	–	887	20 560	19 989	19 989	32 295	18 500	17 000
Dams and Weirs					–	–	–	–	–	–
Boreholes					–	–	–	–	–	–
Reservoirs					–	–	–	–	–	–
Pump Stations					1 800	1 800	1 800	400	500	2 500
Water Treatment Works					–	–	–	–	–	–
Bulk Mains					–	–	–	–	–	–
Distribution		2 629		887	18 760	18 189	18 189	31 895	18 000	14 500
Distribution Points					–		–	–	–	–
PRV Stations					–		–	–	–	–
Capital Spares					–		–	–	–	–
Sanitation Infrastructure		10 591	–	2 711	4 061	4 061	4 061	650	700	700
Pump Station				2 711	600	600	600	650	700	700
Reticulation					–	–	–	–	–	–
Waste Water Treatment Works		10 591			–	–	–	–	–	–
Outfall Sewers					3 461	3 461	3 461	–	–	–
Toilet Facilities					–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Solid Waste Infrastructure		1 634	–	–	–	–	–	–	–	–
Landfill Sites				–	–	–	–	–	–	–
Waste Transfer Stations		1 634		–	–	–	–	–	–	–
Waste Processing Facilities				–	–	–	–	–	–	–
Waste Drop-off Points				–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**1 217**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		1 217	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls				–	–	–	–	–	–	–
Centres				–	–	–	–	–	–	–
Crèches				–	–	–	–	–	–	–
Clinics/Care Centres				–	–	–	–	–	–	–
Fire/Ambulance Stations		76		–	–	–	–	–	–	–
Testing Stations				–	–	–	–	–	–	–
Museums				–	–	–	–	–	–	–
Galleries				–	–	–	–	–	–	–
Theatres				–	–	–	–	–	–	–
Libraries		1 141		–	–	–	–	–	–	–
Cemeteries/Crematoria				–	–	–	–	–	–	–
Police				–	–	–	–	–	–	–
Parks				–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		57	–	–	–	–	–	–	–	–
Machinery and Equipment		57		–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**29 644**	**–**	**3 606**	**25 621**	**25 050**	**25 050**	**33 945**	**19 200**	**17 700**
Renewal of Existing Assets as % of total capex		*0.0%*	*0.0%*	*1.7%*	*8.4%*	*8.9%*	*8.9%*	*12.4%*	*13.5%*	*18.5%*
Renewal of Existing Assets as % of deprecn"		*22.0%*	*0.0%*	*2.7%*	*18.1%*	*17.7%*	*17.7%*	*23.3%*	*13.3%*	*12.3%*

Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**117 901**	**145 959**	**134 766**	**141 901**	**144 944**	**144 944**	**149 272**	**157 980**	**163 731**
Roads Infrastructure		53 229	61 860	65 691	67 578	67 234	67 234	67 503	72 621	76 925
Roads		53 229	61 860	61 812	63 837	63 493	63 493	67 503	72 621	76 925
Road Structures				3 879	3 741	3 741	3 741	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		6 017	5 765	4 749	6 159	6 189	6 189	7 712	8 067	8 437
Drainage Collection			5 765	2 558	2 811	2 811	2 811	–	–	–
Storm water Conveyance		6 017		2 192	3 348	3 378	3 378	7 712	8 067	8 437
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		17 645	23 082	36 812	31 243	33 234	33 234	33 421	34 770	35 023
Power Plants				383	–	–	–	–	–	–
HV Substations				–	–	–	–	–	–	–
HV Switching Station				–	–	–	–	–	–	–
HV Transmission Conductors		17 645		–	42	146	146	–	–	–
MV Substations				–	–	–	–	–	–	–
MV Switching Stations				–	–	–	–	–	–	–
MV Networks			23 082	33 018	28 758	30 125	30 125	–	–	–
LV Networks				3 411	2 443	2 963	2 963	33 421	34 770	35 023
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		15 014	17 367	16 161	19 710	20 832	20 832	21 537	22 559	22 927
Dams and Weirs				–	–	–	–	–	–	–
Boreholes				–	–	–	–	–	–	–
Reservoirs				–	–	–	–	–	–	–
Pump Stations				–	–	–	–	–	–	–
Water Treatment Works		15 014		–	–	–	–	577	598	624
Bulk Mains				–	–	–	–	–	–	–
Distribution			17 367	16 161	19 710	20 832	20 832	18 350	19 233	19 463
Distribution Points					–	–	–	2 610	2 728	2 839
PRV Stations		–	–	–	–			–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Sanitation Infrastructure		13 051	14 967	10 072	13 262	13 920	13 920	12 162	12 736	12 992
Pump Station				–	–	–	–	–	–	–
Reticulation				800	–	–	–	6 946	7 254	7 268
Waste Water Treatment Works		13 051	14 967	9 134	13 262	13 920	13 920	5 216	5 482	5 723
Outfall Sewers				138	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Solid Waste Infrastructure		12 946	22 918	1 168	3 691	3 308	3 308	6 936	7 228	7 428
Landfill Sites				36	82	62	62	–	–	–
Waste Transfer Stations		12 946	22 918	11	1 450	1 450	1 450	–	–	–
Waste Processing Facilities				152	836	473	473	2 332	2 397	2 465
Waste Drop-off Points				929	1 065	1 065	1 065	4 604	4 831	4 963
Waste Separation Facilities				39	258	258	258	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	113	216	186	186	–	–	–
Sand Pumps		–	–	–	–		–	–	–	–
Piers		–	–	–	–		–	–	–	–
Revetments		–	–	–	–		–	–	–	–
Promenades				113	216	186	186	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Information and Communication Infrastructure		–	–	–	42	42	42	–	–	–
Data Centres		–	–	–	42	42	42	–	–	–
Core Layers		–	–	–	–		–	–	–	–
Distribution Layers		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Community Assets		**12 289**	**39 801**	**33 597**	**44 758**	**49 338**	**49 338**	**61 656**	**61 481**	**62 345**
Community Facilities		12 289	27 117	29 422	37 242	41 373	41 373	46 573	45 487	45 933

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls			4 287	3 502	4 885	5 104	5 104	5 069	5 337	5 262
Centres				–	46	128	128	–	–	–
Crèches				–	–	–	–	–	–	–
Clinics/Care Centres				–	–	–	–	–	–	–
Fire/Ambulance Stations				344	385	530	530	–	–	–
Testing Stations				–	124	65	65	–	–	–
Museums				–	–	–	–	–	–	–
Galleries				–	–	–	–	–	–	–
Theatres				–	–	–	–	–	–	–
Libraries			28	93	191	201	201	–	–	–
Cemeteries/Crematoria			1 059	693	1 047	947	947	1 074	1 099	1 094
Police				209	518	1 300	1 300	–	–	–
Parks				20 368	27 196	28 218	28 218	31 644	29 806	30 105
Public Open Space		12 289	21 743	4 213	2 647	4 678	4 678	8 193	8 618	8 821
Nature Reserves				–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	202	202	202	594	626	651
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Indoor Facilities		–	–	–	–		–	–	–	–
Outdoor Facilities			12 685	4 176	7 516	7 965	7 965	15 083	15 994	16 413
Capital Spares		–	–	–	–		–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	**8 009**	**1 582**	**3 410**	**3 204**	**3 204**	**11 914**	**12 304**	**13 187**
Operational Buildings		–	8 009	1 582	3 373	2 967	2 967	11 914	12 304	13 187
Municipal Offices			8 009	1 539	3 206	2 784	2 784	11 876	12 266	13 149
Pay/Enquiry Points				–	–	–	–	–	–	–
Building Plan Offices				28	129	145	145	–	–	–
Workshops				–	–	–	–	–	–	–
Yards				–	–	–	–	–	–	–
Stores				15	–	–	–	–	–	–
Laboratories				–	–	–	–	–	–	–
Training Centres				–	–	–	–	–	–	–
Manufacturing Plant				–	–	–	–	–	–	–
Depots					38	38	38	38	38	38
Capital Spares					–	–	–	–	–	–
Housing		–	–	–	37	237	237	–	–	–
Staff Housing		–	–	–	–		–	–	–	–
Social Housing		–	–	–	37	237	237	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	6 009	5 925	5 925	5 925	6 528	6 862	7 213
Water Rights		–	–	–	–		–	–	–	–
Effluent Licenses		–	–	–	–		–	–	–	–
Solid Waste Licenses		–	–	–	–		–	–	–	–
Computer Software and Applications				6 009	5 925	5 925	5 925	6 528	6 862	7 213
Load Settlement Software Applications		–	–	–	–		–	–	–	–
Unspecified		–	–	–	–		–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Computer Equipment		5 207	4 890	766	2 186	2 446	2 446	2 280	2 394	2 514
Furniture and Office Equipment		17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Furniture and Office Equipment		17 919	16 364	242	2 811	2 847	2 847	6 095	6 312	6 527
Machinery and Equipment		–	–	–	–	–	–	5 548	6 194	6 598
Machinery and Equipment		–	–	–	–	–	–	5 548	6 194	6 598
Transport Assets		6 719	–	11 555	9 914	9 914	9 914	10 940	11 401	11 882
Transport Assets		6 719		11 555	9 914	9 914	9 914	10 940	11 401	11 882
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**160 036**	**215 024**	**188 517**	**210 905**	**218 620**	**218 620**	**254 233**	**264 927**	**273 999**
R&M as a % of PPE		*4.8%*	*6.3%*	*5.4%*	*5.6%*	*6.0%*	*6.0%*	*0.0%*	*7.0%*	*7.3%*
R&M as % Operating Expenditure		*16.0%*	*19.4%*	*15.9%*	*15.7%*	*16.2%*	*16.2%*	*24.7%*	*17.7%*	*17.8%*

Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation by Asset Class/Sub-class										
Infrastructure		**111 962**	**112 502**	**106 960**	**117 641**	**117 641**	**117 641**	**115 534**	**111 254**	**111 151**
Roads Infrastructure		32 761	33 523	33 574	33 352	33 352	33 352	37 546	37 723	38 311
Roads		32 761	32 825	33 574	33 352	33 352	33 352	37 546	37 723	38 311
Road Structures			–		–	–	–	–	–	–
Road Furniture			–		–	–	–	–	–	–
Capital Spares			698		–	–	–	–	–	–
Storm water Infrastructure		5 822	5 827	6 342	6 899	6 899	6 899	7 720	7 993	8 008
Drainage Collection			–	6 342	6 899	6 899	6 899	7 720	7 993	8 008
Storm water Conveyance		5 822	5 827		–		–	–	–	–
Attenuation					–	–	–	–	–	–
Electrical Infrastructure		24 862	24 965	26 300	26 537	26 537	26 537	26 902	28 032	27 656
Power Plants					–		–	–	–	–
HV Substations					–		–	–	–	–
HV Switching Station					–		–	–	–	–
HV Transmission Conductors		24 862	24 965		–		–	–	–	–
MV Substations					–		–	–	–	–
MV Switching Stations					–		–	–	–	–
MV Networks					–		–	–	–	–
LV Networks				25 917	26 537	26 537	26 537	26 902	28 032	27 656
Capital Spares				383	–	–	–	–	–	–
Water Supply Infrastructure		27 417	27 676	27 776	28 591	28 591	28 591	29 397	23 565	23 080
Dams and Weirs			–		–		–	–	–	–
Boreholes			–		–		–	–	–	–
Reservoirs			–		–		–	–	–	–
Pump Stations			–		–		–	–	–	–
Water Treatment Works		27 417	–		–		–	–	–	–
Bulk Mains			–		–		–	–	–	–
Distribution			27 444	27 717	28 591	28 591	28 591	29 397	23 565	23 080
Distribution Points			–		–		–	–	–	–
PRV Stations			–		–		–	–	–	–
Capital Spares			232	59	–		–	–	–	–
Sanitation Infrastructure		16 353	16 668	9 784	19 694	19 694	19 694	10 737	10 681	10 835
Pump Station			–		–	–	–	–	–	–
Reticulation			16 390		–	–	–	–	–	–
Waste Water Treatment Works		16 353	–	9 784	19 694	19 694	19 694	10 737	10 681	10 835
Outfall Sewers			–		–	–	–	–	–	–
Toilet Facilities			–		–	–	–	–	–	–
Capital Spares			278		–	–	–	–	–	–
Solid Waste Infrastructure		4 747	3 843	3 184	2 569	2 569	2 569	3 231	3 260	3 262
Landfill Sites			481	3 184	2 569	2 569	2 569	3 231	3 260	3 262
Waste Transfer Stations		4 747	–		–	–	–	–	–	–
Waste Processing Facilities			3 361		–	–	–	–	–	–
Waste Drop-off Points			–		–	–	–	–	–	–
Waste Separation Facilities			–		–	–	–	–	–	–
Electricity Generation Facilities			–		–	–	–	–	–	–
Capital Spares			–		–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**15 899**	**15 899**	**15 899**	**–**	**–**	**–**
Community Facilities		–	–	–	15 899	15 899	15 899	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	15 899	15 899	15 899	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**16 673**	**11 971**	**13 452**	**–**	**–**	**–**	**14 720**	**14 913**	**14 928**
Operational Buildings		16 673	11 971	13 452	–	–	–	14 720	14 913	14 928
Municipal Offices		16 673	11 971	13 452	–	–	–	14 720	14 913	14 928
Pay/Enquiry Points				–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		659	525	447	570	570	570	390	209	420
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		659	525	447	570	570	570	390	209	420
Water Rights					–	–	–	–	–	–
Effluent Licenses					–	–	–	–	–	–
Solid Waste Licenses					–	–	–	–	–	–
Computer Software and Applications		659	525	447	570	570	570	390	209	420
Load Settlement Software Applications					–	–	–	–	–	–
Unspecified					–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		2 006	1 826	8 921	1 771	1 771	1 771	10 233	11 123	10 922
Furniture and Office Equipment		2 006	1 826	8 921	1 771	1 771	1 771	10 233	11 123	10 922
Machinery and Equipment		724	764	843	663	663	663	1 077	1 473	1 341
Machinery and Equipment		724	764	843	663	663	663	1 077	1 473	1 341
Transport Assets		2 823	3 527	3 918	5 333	5 333	5 333	3 709	5 076	4 619
Transport Assets		2 823	3 527	3 918	5 333	5 333	5 333	3 709	5 076	4 619
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	**134 846**	**131 114**	**134 541**	**141 877**	**141 877**	**141 877**	**145 663**	**144 047**	**143 381**

Choose name from list - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	11 051	50 206	44 727	44 727	46 913	38 128	42 568
Roads Infrastructure		–	–	–	200	200	200	–	–	–
Roads		–	–	–	200	200	200	–	–	–
Road Structures		–	–	–	–		–	–	–	–
Road Furniture		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Storm water Infrastructure		–	–	1 285	13 057	13 057	13 057	–	–	–
Drainage Collection		–	–	–	–		–	–	–	–
Storm water Conveyance		–	–	1 285	13 057	13 057	13 057	–	–	–
Attenuation		–	–	–	–		–	–	–	–
Electrical Infrastructure		–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
Power Plants		–	–	–	–		–	–	–	–
HV Substations		–	–	–	–		–	–	–	–
HV Switching Station		–	–	–	–		–	–	–	–
HV Transmission Conductors		–	–	–	–		–	–	–	–
MV Substations		–	–	–	–		–	–	–	–
MV Switching Stations		–	–	–	–		–	–	–	–
MV Networks		–	–	7 871	7 350	7 350	7 350	7 173	7 000	10 000
LV Networks		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Water Supply Infrastructure		–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	1 863	2 500	2 500	2 500	8 315	500	5 000
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	32	23 138	17 659	17 659	30 873	30 628	27 568
Pump Station		–	–	–	8 520	6 951	6 951	16 059	14 200	4 000
Reticulation		–	–	32	9 218	9 218	9 218	7 283	6 428	14 030
Waste Water Treatment Works		–	–	–	5 400	1 490	1 490	7 530	10 000	9 538
Outfall Sewers		–	–	–	–		–	–	–	–
Toilet Facilities		–	–	–	–		–	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Solid Waste Infrastructure		–	–	–	3 960	3 960	3 960	553	–	–
Landfill Sites		–	–	–	2 500	2 500	2 500	463	–	–
Waste Transfer Stations		–	–	–	1 460	1 460	1 460	–	–	–
Waste Processing Facilities		–	–	–	–		–	–	–	–
Waste Drop-off Points		–	–	–	–		–	90	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	–	7 534	12 479	8 386	8 386	2 121	–	–
Community Facilities		–	–	–	976	906	906	100	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	340	340	340	–	–	–
Public Open Space		–	–	–	540	540	540	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	70	–	–	100	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	26	26	26	–	–	–
Capital Spares		–	–	–	–		–	–	–	–
Sport and Recreation Facilities		–	–	7 534	11 503	7 480	7 480	2 021	–	–
Indoor Facilities		–	–	–	–		–	–	–	–
Outdoor Facilities		–	–	7 534	11 503	7 480	7 480	2 021	–	–
Capital Spares		–	–	–	–		–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	61	–	–	–	–	–	–
Operational Buildings		–	–	61	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	61	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2017/18	2018/19	2019/20	Current Year 2020/21			2021/22 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**–**	**–**	**18 646**	**62 684**	**53 112**	**53 112**	**49 034**	**38 128**	**42 568**
Upgrading of Existing Assets as % of total capex		*0.0%*	*0.0%*	*8.8%*	*20.6%*	*19.0%*	*19.0%*	*17.8%*	*26.8%*	*44.4%*
Upgrading of Existing Assets as % of deprecn"		*0.0%*	*0.0%*	*13.9%*	*44.2%*	*37.4%*	*37.4%*	*33.7%*	*26.5%*	*29.7%*

Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2021/22 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Present value
Capital expenditure	1							
Vote 1 - Council & Mayor's Office		–	–	–				
Vote 2 - Municipal Manager & Internal Audit		–	–	–				
Vote 3 - Management Services		3 715	6 065	3 515				
Vote 4 - Finance		60	60	60				
Vote 5 - Infrastructure & Planning		231 320	127 656	86 205	25 000	17 000	30 000	
Vote 6 - Protection Services		7 890	350	350				
Vote 7 - Economic and Social Development & Tourism		45	45	45				
Vote 8 - Community Services		31 745	8 110	5 660	37 500	40 000	35 000	
Vote 9 - Costing Services		–	–	–				
Vote 10 - Main Ledger Services		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**274 775**	**142 286**	**95 835**	**62 500**	**57 000**	**65 000**	**–**
Future operational costs by vote	2							
Vote 1 - Council & Mayor's Office		37 152	37 805	38 715				
Vote 2 - Municipal Manager & Internal Audit		8 017	8 216	8 526				
Vote 3 - Management Services		56 813	56 883	61 831				
Vote 4 - Finance		95 413	100 197	113 693				
Vote 5 - Infrastructure & Planning		433 048	525 235	583 544	18 032	18 870	19 709	245 316
Vote 6 - Protection Services		111 394	119 744	124 701				
Vote 7 - Economic and Social Development & Tourism		17 221	14 467	15 013				
Vote 8 - Community Services		458 036	488 624	506 051	12 065	12 627	13 188	164 147
Vote 9 - Costing Services		–	–	–				
Vote 10 - Main Ledger Services		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total future operational costs		1 217 092	1 351 169	1 452 073	30 097	31 497	32 897	409 463
Future revenue by source	3							
Property rates		275 637	286 662	298 129				
Service charges - electricity revenue		479 057	536 403	600 624				
Service charges - water revenue		132 168	137 455	142 953				
Service charges - sanitation revenue		87 631	91 137	94 782				
Service charges - refuse revenue		74 741	77 731	80 840				
Service charges - other		–	–	–				
Rental of facilities and equipment		3 440	3 148	3 273				
Interest earned - external investments		27 456	28 554	29 697				
Interest earned - outstanding debtors		4 681	4 868	5 062				
Dividends received		–	–	–	–	–	–	–
Fines, penalties and forfeits		28 223	29 348	30 519	92 597	88 497	97 897	409 463
Licences and permits		2 039	2 097	2 164				
Agency services		6 680	6 930	7 189				
Transfers and subsidies		139 692	144 977	148 209				
Other revenue		127 409	92 259	43 563				
Gains		8 225	8 361	8 504				
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 354	40 828	32 568				
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		13 201	1 312	1 324				
Transfers and subsidies - capital (in-kind - all)		–	–	–				
List entity summary if applicable								
Total future revenue		1 456 634	1 492 069	1 529 399	92 597	88 497	97 897	409 463
Net Financial Implications		**35 233**	**1 386**	**18 508**	**–**	**–**	**–**	**–**

Choose name from list - Supporting Table SA36 Detailed capital budget

R thousand													2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality:															
List all capital projects grouped by Function															
											2	466			
EXECUTIVE & COUNCIL	MINOR ASSETS-COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			5	5	5
											4 048	3 070			
FINANCE AND ADMINISTRATION	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600	600	600
FINANCE AND ADMINISTRATION	VIDEO CONFERENCE EQUIPMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			250	250	250
FINANCE AND ADMINISTRATION	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			1 400	3 750	1 200
FINANCE AND ADMINISTRATION	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300	300	300
FINANCE AND ADMINISTRATION	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMENT EOL	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			250	250	250
FINANCE AND ADMINISTRATION	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Data Centres*	Overstrand	Overstrand	*Overstrand*			300	300	300
FINANCE AND ADMINISTRATION	NEW HIGH SITE HAWSTON MOUNTAIN	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			600	600	600
FINANCE AND ADMINISTRATION	MINOR ASSETS FINANCE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			60	60	60
FINANCE AND ADMINISTRATION	MINOR ASSETS MANAGEMENT SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			10	10	10
											15 694	13 168			
PUBLIC SAFETY	RAISING GANSBAAI FIRE STATION ROOF	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 02	34°35'54.3"S Degrees	*19°20'45.7"E Degrees*			300		
PUBLIC SAFETY	GREATER HERMANUS TRAFFIC DEPT REMOVAL OF OBSOLETE OLD ROOFING AND CE	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 03	34°23'52.81"S Degrees	*19°15'56.13"E Degrees*			1 000		
PUBLIC SAFETY	CHANGE EXIT OF KLEINMOND FIRE STATION	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			300		
PUBLIC SAFETY	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			895		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			33		
PUBLIC SAFETY	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19358;-34592	*19358;-34592*			8		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 03	34°23'52.81"S 19°15'56.13"E	*34°23'52.81"S 19°15'56.13"E*			25		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			65		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 05	19°21'80"E 34°42'60"S	*19°21'80"E 34°42'60"S*			84		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 06	19°21'70"E 34°43'20"S	*19°21'70"E 34°43'20"S*			74		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 08	19°12'70"E 34°39'70"S	*19°12'70"E 34°39'70"S*			6		
PUBLIC SAFETY	SAFETY CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			24		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 01	19358;-34592	*19358;-34592*			40		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19349;-34597	*19349;-34597*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19.343 -34.596 Degrees	*19.343 -34.596 Degrees*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 02	19.343 -34.595 Degrees	*19.343 -34.595 Degrees*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 08	19°12'70"E 34°39'70"S	*19°12'70"E 34°39'70"S*			1		
PUBLIC SAFETY	SAFETY CAMERAS AT ENTRANCES OF TOWN	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			18		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34455	*19448;-34455*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34457	*19448;-34457*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 11	19448;-34459	*19448;-34459*			3		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			4		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			0		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 12	34°25'25.77"S 19°12'31.21"E	*34°25'25.77"S 19°12'31.21"E*			91		
PUBLIC SAFETY	CCTV CAMERAS-BETTY'S BAY	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 10	34°20'07.1"S Degrees	*18°59'47.1"E Degrees*			5		
PUBLIC SAFETY	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARM	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			500		
PUBLIC SAFETY	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			300		
PUBLIC SAFETY	ACCESS CONTROL	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Overstrand	Overstrand	*Overstrand*			100		
PUBLIC SAFETY	BUILDING RENOVATIONS FARM 585/3	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			1 421		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Computer Equipment*	*Other*	Ward 07	19.125 -34.356	*19.125 -34.356*			75		
PUBLIC SAFETY	ESTABLISHING OF A K53 TEST STATION GANSBAAI	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Municipal Offices*	Ward 14	34.4204° S Degrees	*19.2259° E Degrees*			1 052		
PUBLIC SAFETY	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			350	350	350
PUBLIC SAFETY	VEHICLES PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			866		
PUBLIC SAFETY	CCTV CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 03	34°23'52.81"S Degrees	*19°15'56.13"E Degrees*			50		
PUBLIC SAFETY	CCTV CAMERAS MOUNT PLEASANT	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 04	19.212 Degrees	*34.400 Degrees*			100		
PUBLIC SAFETY	CCTV FISHERHAVEN	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 08	19°12'70"E Degrees	*34°39'70"S Degrees*			40		
PUBLIC SAFETY	BETTYS BAY CAMERAS	New	*Social cohesion and safe communities*	*Governance*	4	*Machinery and Equipment*	*Other*	Ward 10	34°20'07.1"S Degrees	*18°59'47.1"E Degrees*			50		
											1 220	10 372			
PLANNING & DEVELOPMENT	FERNKLOOF NATURE RESERVE FACILITIES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19,265 Degrees	*34,399 Degrees*			2 000		
PLANNING & DEVELOPMENT	FERNKLOOF NATURE RESERVE FACILITIES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19,265 Degrees	*34,399 Degrees*			2 100		
PLANNING & DEVELOPMENT	BUILDING CONTROL OFFICE EXTENSION	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Operational Buildings*	*Municipal Offices*	Overstrand	19,24 Degrees	*34,418 Degrees*			1 000		
PLANNING & DEVELOPMENT	ECD CENTRE ESTABLISMENT	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Crèches*	Overstrand	Overstrand	*Overstrand*			475		
PLANNING & DEVELOPMENT	PURCHASE OF ERF 4013 BETTYS BAY	New	*Responsive, accountable, effective and efficient local government*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 09	19°02'06"E 34°20'23"S	*19°02'06"E 34°20'23"S*			100		
PLANNING & DEVELOPMENT	HAWSTON INDUSTRIAL BUSINESS HUB	New	*Responsive, accountable, effective and efficient local government*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 08	19.134 -34.396 Degrees	*19.134 -34.396 Degrees*			800		
PLANNING & DEVELOPMENT	HAWSTON LANG ERWE TRANSFERS	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 08	19,129 Degrees	*34,382 Degrees*			147		
PLANNING & DEVELOPMENT	KLEINMOND COMMUNITY PROJECT OLD KCIH	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 09	34°20'37,0"S Degrees	*19°00'46,8"E Degrees*			700		
PLANNING & DEVELOPMENT	MINOR ASSETS LED	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			45	45	45
PLANNING & DEVELOPMENT	MINOR ASSETS INFRASTRUCTURE &PLANNING	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			370	370	370
PLANNING & DEVELOPMENT	VEHICLES PLANNING DEVELOPMENT	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			250		
											1 330	17 312			
COMMUNITY AND SOCIAL SERVICES	UPGRADE OF MUNICIPAL YARD ABLUTIONS	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 09	34°20'29"S Degrees	*19°00'54,0"E Degrees*			500		
COMMUNITY AND SOCIAL SERVICES	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Operational Buildings*	*Municipal Offices*	Ward 09	34°20'42,0"S Degrees	*19°00'50,4"E Degrees*			145		
COMMUNITY AND SOCIAL SERVICES	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Overstrand	Overstrand	*Overstrand*			760	760	760
COMMUNITY AND SOCIAL SERVICES	VEHICLES COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			348		
COMMUNITY AND SOCIAL SERVICES	HERMANUS-WELCOME BOARD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 03	34°23'52.81"S 19°15'56.13"E	*34°23'52.81"S 19°15'56.13"E*			756		
COMMUNITY AND SOCIAL SERVICES	ABLUTION FACILITIES ONRUS SWIMMING BEACH PHASE 2	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 13	19.178 Degrees	*34.418 Degrees*			610		
COMMUNITY AND SOCIAL SERVICES	ABLUTION FACILITIES ONRUS SWIMMING BEACH	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Ablution Facilities*	Ward 13	19.178 Degrees	*34.418 Degrees*			633		
COMMUNITY AND SOCIAL SERVICES	BUS SHELTERS MAIN ROAD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Public Open Space*	Ward 09	34°20'24,7"S Degrees	*34°19'01'55,2"E Degrees*			60		

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
COMMUNITY AND SOCIAL SERVICES	UPGRADING OF TOWN HALL	Upgrading	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Halls*	Ward 09	19°01'55,2"E Degrees	*19°01'55,2"E Degrees*			110		
COMMUNITY AND SOCIAL SERVICES	MINOR ASSETS EQUIPMENT FOR TOWN HALL	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Ward 09	34°20'24,7"S Degrees	*19°01'55,2"E Degrees*			35		
COMMUNITY AND SOCIAL SERVICES	SHELTER FOR COMMUNITIES AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 03	19.210 -34.418	*19.210 -34.418*			266		
COMMUNITY AND SOCIAL SERVICES	SHELTER FOR COMMUNITIES AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 03	19.210 -34.418	*19.210 -34.418*			138		
COMMUNITY AND SOCIAL SERVICES	NEW ROOF TRADING SWARTDAM ROAD	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Operational Buildings*	*Municipal Offices*	Ward 12	19.219 Degrees	*34.426 Degrees*			875		
COMMUNITY AND SOCIAL SERVICES	NEW ROOF MASAKHANE TRADING AT TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 02	19.357 Degrees	*34.592 Degrees*			80		
COMMUNITY AND SOCIAL SERVICES	FENCING ZWEHILE TAXI RANK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Taxi Ranks/Bus Terminals*	Ward 06	19.212 Degrees	*34.427 Degrees*			300		
LIBRARIES	ZWELIHLE LIBRARY	New	*A capable, ethical and developmental state*	*Inclusion and access*	4	*Community Facilities*	*Libraries*	Ward 12	19.215 Degrees	*34.423 Degrees*		772	4 374		
											9 981	8 588			
SPORT & RECREATION	DEVELOPMENT OF BMX TRACK SKATE PARK	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 03	19.241 Degrees	*34.408 Degrees*			100		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			600		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			1 431		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*			2 021		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX STADIUM	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.126 Degrees	*34.384 Degrees*				500	5 000
SPORT & RECREATION	OVERSTRAND WIDE SPORT FACILITIES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Overstrand	Overstrand	*Overstrand*			600		
SPORT & RECREATION	HERMANUS SPORT FACILITY IMPROVEMENT	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 03	34°24' Degrees	*31.973 Degrees*			1 900		
SPORT & RECREATION	STANFORD FENCE SOCCER RUGBY CLUBHOUSES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 01	19.455 Degrees	*34.447 Degrees*			400		
SPORT & RECREATION	CONSTRUCTION OF CONCRETE SITTING PAVILION MASAKHANE SPORTSFIELD	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 02	34°35'54.3"S 19°20'45.7"E	*34°35'54.3"S 19°20'45.7"E*			100		
SPORT & RECREATION	FENCING DOG PARK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Community Facilities*	*Other*	Ward 13	19.176 -34.420	*19.176 -34.420*			100		
SPORT & RECREATION	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS DU TOIT STREET	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Other*	Ward 01	19.454 Degrees	*34.437 Degrees*			100		
SPORT & RECREATION	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Other*	Ward 07	19.190 Degrees	*34.424 Degrees*			150		
SPORT & RECREATION	MOUNT PLEASANT UPGRADING OF SPORTSGROUNDS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.219 Degrees	*34.419 Degrees*			50		
SPORT & RECREATION	UPGRADING SCHULPHOEK OUTDOOR GYM FENCING	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 12	19.207 Degrees	*34.423 Degrees*			200		
											85 753	42 940			
HOUSING	LCH SERVICES CONSTRUCTION CONTRACTS	New	*Spatial integration, human settlements and local government*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			52 259	36 458	3 267
HOUSING	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	New	*Spatial integration, human settlements and local government*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	Overstrand	*Overstrand*			2 100		
											5 645	22 586			
ROADS	VEHICLES ROADS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Overstrand	Overstrand	*Overstrand*			1 306	3 675	2 450
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.360 Degrees	*34.594 Degrees*			100		
ROADS	GANSBAAI SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.352 Degrees	*34.589 Degrees*			100		
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.394 Degrees	*34.607 Degrees*			100		
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.350 Degrees	*34.595 Degrees*			100		
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.351 Degrees	*34.572 Degrees*			100		
ROADS	SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.351 Degrees	*34.588 Degrees*			50		
ROADS	CONSTRUCTION OF NEW CLIFF PATHS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.270 Degrees	*34.409 Degrees*			100		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.246 Degrees	*34.412 Degrees*			50		
ROADS	MOUNT PLEASANT SPEEDCALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.212 Degrees	*34.418 Degrees*			25		
ROADS	MOUNT PLEASANT SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.212 Degrees	*34.419 Degrees*			50		
ROADS	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.231 Degrees	*34.422 Degrees*			50		
ROADS	WESTCLIFF SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.230 Degrees	*34.427 Degrees*			75		
ROADS	VIEWING POINT UPGRADE STILL STREET	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.226 Degrees	*34.432 Degrees*			100		
ROADS	WESTCLIFF SPEEDCALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.225 Degrees	*34.430 Degrees*			50		
ROADS	CONSTRUCTION OF SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	19.212 Degrees	*34.427 Degrees*			200		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 07	19.190 Degrees	*34.424 Degrees*			75		
ROADS	CURBING AND TARRING PAVING OF SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.124 Degrees	*34.357 Degrees*			180		
ROADS	CURBING AND TARRING OF SIDEWALKS HAWSTON	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.137 Degrees	*34.391 Degrees*			100		
ROADS	TRAFFIC CALMING HAWSTON	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.137 Degrees	*34.390 Degrees*			50		
ROADS	ANEMONE ROAD PAVING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°18'03,1"S Degrees	*18°48'57,6"E Degrees*			150		
ROADS	MOOIUITSIG KERBING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°21'16,2"S Degrees	*18°52'51,6"E Degrees*			25		
ROADS	PROTEADORP HEIDELAND CRECHE PARKING AREA	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 09	34°20'24,0"S Degrees	*19°00'55,8"E Degrees*			65		
ROADS	SPEED CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	34°21'57,6"S Degrees	*18°53'06,0"E Degrees*			50		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.451 Degrees	*34.450 Degrees*			50		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.509 Degrees	*34.667 Degrees*			50		
ROADS	TRAFFIC CALMING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	34°39'41.7"S Degrees	*19°29'40.2"E Degrees*			50		
ROADS	SIDEWALKS AND SPEED CALMING MEASURES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 12	19.209 Degrees	*34.422 Degrees*			150		
ROADS	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.173 Degrees	*34.417 Degrees*			200		
ROADS	CONSTRUCTION AND EXTENSION OF COASTAL PATH	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.147 Degrees	*34.421 Degrees*			200		
ROADS	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL STONE WALL ON E	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.163 Degrees	*34.418 Degrees*			70		
ROADS	REVITALISATION OF CBD	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.456 Degrees	*34.440 Degrees*			200		
ROADS	REVITALISATION OF CBD	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.456 Degrees	*34.440 Degrees*			400		
ROADS	EXTENSION OF PLEIN STREET	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.126 -34.384 Degrees	*19.126 -34.384 Degrees*			400		
ROADS	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			920		
ROADS	BLOMPARK HOUSING PROJECT BUS ROUTE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	34°35'54.86"S Degrees	*19°20'49.51"E Degrees*			5 583	5 000	
ROADS	STANFORD HOUSING PROJECT BUS ROUTE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	34.446248 Degrees	*19.448291 Degrees*				4 000	
ROADS	MASAKHANE HOUSING PROJECT BUS ROUTE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*				4 000	2 000
											21 428	19 119			
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*			17 000	2 100	5 000
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*			11 900		
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*			6 500		
ELECTRICITY	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*			15 000		
ELECTRICITY	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			3 519	7 000	7 000
ELECTRICITY	ELECTRIFICATION OF LOW COST HOUSING AREAS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			2 500		
ELECTRICITY	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*LV Networks*	Ward 09	34°20'42,0"S Degrees	*19°00'50,4"E Degrees*			115		
ELECTRICITY	HERMANUS:MV & LV UPGRADE/REPLACEMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	34°25'16.83"S Degrees	*19°13'00.62"E Degrees*			4 940	3 000	6 000
ELECTRICITY	KLEINMOND MV LV NETWORK UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 09	34°20'18.35"S Degrees	*19°01'35.31"E Degrees*			1 861	2 000	2 000
ELECTRICITY	HAWSTON MV LV UPGRADE REPLACEMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 08	34°23'09.91"S Degrees	*19°07'56.01"E Degrees*			372	2 000	2 000
ELECTRICITY	VEHICLES ELECTRICITY DISTRIBUTION HM	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Transport Assets*	*Other*	Overstrand	Overstrand	*Overstrand*			2 230	3 675	2 450

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2019/20	Current Year 2020/21 Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
ELECTRICITY	HIGHMAST LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 05	34º 25' 00,63" S 19º 10' 23,28" E	*34º 25' 00,63" S 19º 10' 23,28" E*			744		
ELECTRICITY	ZITHANDE STREET LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 12	34°25'25.77"S 19°12'31.21"E	*34°25'25.77"S 19°12'31.21"E*			370		
ELECTRICITY	STREET LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 07	34º25'00"S Degrees	*19º12'08"E Degrees*			100		
ELECTRICITY	STREET LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 08	34º21'36"S Degrees	*19º07'19"E Degrees*			30		
ELECTRICITY	STREET LIGHTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*Other*	Ward 13	34º24'55"S Degrees	*19º09'09"E Degrees*			30		
ELECTRICITY	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENCY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	Overstrand	*Overstrand*			1 000		
											31 752	50 036			
WATER	REFURBISHMENT OF BULK WATER PIPELINES	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Overstrand	Overstrand	*Overstrand*			3 000	2 000	1 500
WATER	FENCING AT WATER INSTALLATIONS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			700	500	
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/3)	Replacement	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			10 000	10 000	7 000
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/3)	Replacement	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			8 000		
WATER	REPLACEMENT OF OVERSTRAND WATER PIPES(F3/3)	Replacement	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			3 623		
WATER	WATER FACILITIES CONTINGENCY	Replacement	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Overstrand	Overstrand	*Overstrand*			400	500	500
WATER	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Multi-ward Kleinmond Area	18.848° E Degrees	*34.349° S Degrees*				6 000	6 000
WATER	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Multi-ward Kleinmond Area	19.019° E Degrees	*34.329° S Degrees*			2 000		
WATER	NEW VOORBERG BOOSTER PUMP STATION	ReNewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Ward 10	34°21'28.5"S Degrees	*18°54'15.7"E Degrees*				3 000	
WATER	UPGRADE HERMANUS WELL FIELDS PHASE 2	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Multi-ward Hermanus Area	19.237° E Degrees	*34.376° S Degrees*			6 692		
WATER	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Ward 02	19°21'39"E Degrees	*34°35'30"S Degrees*			4 000	3 900	
WATER	UPGRADE BULK WATER	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Ward 01	34.446248 Degrees	*19.448291 Degrees*			5 615		
WATER	WATER TREATMENT PLANT FOR BUFFELJAGSBAAI	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 11	34°27'09.0"S Degrees	*19°26'54.0"E Degrees*					3 000
WATER	WATER MASTER PLAN IMPLEMENTATION	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Overstrand	Overstrand	*Overstrand*			7 273		
WATER	BASIC SERVICES FOR EMERGENCY HOUSING	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reservoirs*	Ward 04	19.212 -34.400 Degrees	*19.212 -34.400 Degrees*			250		
WATER	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Ward 06	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			280		
WATER	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Overstrand	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			150		
WATER	NEW BOOSTER PUMP STATION GANSBAAI TO DE KELDERS AND PIPELINE REFURBISH	ReNewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*					2 000
WATER	REFURBISH KRAAIBOSCH PUMP STATION AND PIPELINE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Multi-ward Gb Area	34°37'5.14"S Degrees	*19°20'3.08"E Degrees*					2 000
											17 691	40 257			
SEWERAGE	SEWERAGE FACILITIES CONTINGENCY	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Pump Station*	Overstrand	Overstrand	*Overstrand*			650	700	700
SEWERAGE	KLEINMOND SEWER NETWORK EXTENSION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 09	19.026° E Degrees	*34.338° S Degrees*				4 000	3 300
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Kleinmond Area	18.986° E Degrees	*34.342° S Degrees*			3 450	8 000	3 000
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Kleinmond Area	18.986° E Degrees	*34.342° S Degrees*			1 080	2 000	1 538
SEWERAGE	GANSBAAI CBD SEWER NETWORK EXTENSION	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 02	19.352° E Degrees	*34.586° S Degrees*			4 000		
SEWERAGE	GANSBAAI CBD SEWER NETWORK EXTENSION	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 02	19.352° E Degrees	*134.586° S Degrees*			3 348		
SEWERAGE	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Overstrand	Overstrand	*Overstrand*			800		
SEWERAGE	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Overstrand	19.209° E Degrees	*34.429° S Degrees*			1 200		
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Pump Station*	Overstrand	19.210° E Degrees	*34.425° S Degrees*			4 000	5 000	4 000
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Pump Station*	Overstrand	19.210° E Degrees	*34.425° S Degrees*			6 877		
SEWERAGE	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Pump Station*	Overstrand	19.210° E Degrees	*34.425° S Degrees*			5 182	9 200	
SEWERAGE	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Hermanus Area	19.209° E Degrees	*34.427° S Degrees*			3 000		
SEWERAGE	HAWSTON WWTW REFURBISH AND UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 08	34º23'09.91"S Degrees	*19º07'56.01"E Degrees*					5 000
SEWERAGE	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 06	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			1 400		
SEWERAGE	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Overstrand	34°26'23.8"S 19°27'13.6"E	*34°26'23.8"S 19°27'13.6"E*			620		
SEWERAGE	UPGRADE BULK SEWER SUPPLY AREA A&B	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Ward 02	34,59319,362 Degrees	*34,59319,362 Degrees*			4 834	5 228	10 530
SEWERAGE	ZWELIHLE SEWER	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Reticulation*	Multi-ward HM Area	19.218° E Degrees	*34.433° S Degrees*			449		3 500
SEWERAGE	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGATION PIPELINE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Multi-ward Hermanus Area	19.266 Degrees	*34.398 Degrees*				1 200	
											9 202	29 378			
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.403 Degrees	*34.430 Degrees*			1 500		
STORMWATER	STORMWATER NETWORK	Upgrade	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 10	34°22'13,8"S Degrees	*18°53'29,0"E Degrees*			1 000		
STORMWATER	STORMWATER NETWORK	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 05	19.212 Degrees	*34.429 Degrees*			1 000		
STORMWATER	SANDBAAI STORMWATER PROJECT-LONG STREET	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 07	19.197 Degrees	*34.421 Degrees*			1 250		
STORMWATER	EXTENTION OF PLEIN STREET	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 08	19.126 -34.384 Degrees	*19.126 -34.384 Degrees*			260		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 01	19.451 Degrees	*34.450 Degrees*			50		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 01	19.458 Degrees	*34.441 Degrees*			50		
STORMWATER	STORMWATER	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 02	19.349 Degrees	*34.579 Degrees*			100		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 02	19.398 Degrees	*34.607 Degrees*			100		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.398 Degrees	*34.607 Degrees*			100		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.571 Degrees	*34.588 Degrees*			50		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.509 Degrees	*34.667 Degrees*			50		
STORMWATER	STORMWATER AD HOC	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.488 Degrees	*34.652 Degrees*			100		
STORMWATER	STORM WATER DRAINS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 05	19.212 Degrees	*34.429 Degrees*			300		
STORMWATER	SUBSOIL DRAINAGE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 05	19.212 Degrees	*34.430 Degrees*			200		
STORMWATER	INSTALLATION OF SUBSOIL DRAINAGE	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 06	19.212 Degrees	*34.427 Degrees*			200		
STORMWATER	STORMWATER AND TARRING OF CIRCLES HAWSTON	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 08	19.133 Degrees	*34.383 Degrees*			100		
STORMWATER	STORMWATER	Upgrade	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 10	34°18'25,2"S Degrees	*18°49'03,7"E Degrees*			30		
STORMWATER	STORMWATER DRAINS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 12	19.219 Degrees	*34.426 Degrees*			150		
											7 311	22 024			
WASTE MANAGEMENT	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCING	Upgrade	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Drop-off Points*	Ward 03	34,41242966 Degrees	*19,27846574 Degrees*			90		
WASTE MANAGEMENT	GANSBAAI LANDFILL SITE FENCE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Landfill Sites*	Ward 02	19°12'24.28"E -34°25'27.27"S	*19°12'24.28"E -34°25'27.27"S*			463		
WASTE MANAGEMENT	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Processing Facilities*	Overstrand	19.207° E / -34.425° S	*19.207° E / -34.425° S*			1 042		
WASTE MANAGEMENT	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Processing Facilities*	Overstrand	19.207° E / -34.425° S	*19.207° E / -34.425° S*			200		
WASTE MANAGEMENT	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F1/2)	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Transfer Stations*	Ward 12	19.218 Degrees	*34.425 Degrees*			1 250		
WASTE MANAGEMENT	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRUCTURE(F2/2)	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Solid Waste Infrastructure*	*Waste Transfer Stations*	Ward 12	19.218 Degrees	*34.425 Degrees*			770		
Parent Capital expenditure											**211 056**	**280 086**	**274 775**	**142 286**	**95 835**

Choose name from list - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand											Previous target year to complete	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude		Original Budget	Full Year Forecast	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Parent municipality:																
List all capital projects grouped by Function																
PUBLIC SAFETY																
	CHANGE EXIT OF KLEINMOND FIRE STATION	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		300	300	300		
	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	Upgrading	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		1 000	1 000	895		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		1 500	1 500	33		
	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19358:-34592	19358:-34592			50	8		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 03	34°23'52.81"S 19°15'56.13"E	34°23'52.81"S 19°15'56.13"E		200	200	25		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		150	150	65		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 05	19°21'80"E 34°42'60"S	19°21'80"E 34°42'60"S		120	120	84		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 06	19°21'70"E 34°43'20"S	19°21'70"E 34°43'20"S		150	150	74		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 08	19°12'70"E 34°39'70"S	19°12'70"E 34°39'70"S		120	120	6		
	SAFETY CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S		100	100	24		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 01	19358:-34592	19358:-34592		100	100	40		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19349:-34597	19349:-34597		50	50	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19.343 -34.596 Degrees	19.343 -34.596 Degrees		50	50	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 02	19.343 -34.595 Degrees	19.343 -34.595 Degrees		50	50	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 08	19°12'70"E 34°39'70"S	19°12'70"E 34°39'70"S		100	100	1		
	SAFETY CAMERAS AT ENTRANCES OF TOWN	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 09	19°02'06"E 34°20'23"S	19°02'06"E 34°20'23"S		100	100	18		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448:-34455	19448:-34455		100	100	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448:-34457	19448:-34457		30	30	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 11	19448:-34459	19448:-34459		50	50	3		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		250	250	4		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		226	226	0		
	CCTV CAMERAS	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 12	34°25'25.77"S 19°12'31.21"E	34°25'25.77"S 19°12'31.21"E		150	150	91		
	CCTV CAMERAS-BETTY'S BAY	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Ward 10	34°20'07.1"S Degrees	18°59'47.1"E Degrees		50	50	5		
	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUTSKLOOF FARI	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		500	500	500		
	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	New	Social cohesion and safe communities	Governance	4	Computer Equipment	Other	Overstrand	Overstrand	Overstrand		300	300	300		
	ACCESS CONTROL	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Overstrand	Overstrand	Overstrand		100	100	100		
	BUILDING RENOVATIONS FARM 585/3	New	Social cohesion and safe communities	Governance	4	Operational Buildings	Municipal Offices	Ward 04	19.212 -34.400 Degrees	19.212 -34.400 Degrees		1 421	1 421	1 421		
PLANNING & DEVELOPMENT	BUILDING CONTROL OFFICE EXTENSION	New	A capable, ethical and developmental state	Inclusion and access	5	Operational Buildings	Municipal Offices	Overstrand	19,24 Degrees	34,418 Degrees		1 000	500	500		
	PURCHASE OF ERF 4013 BETTYS BAY	New	sponsive, accountable, effective and efficient local governme	Inclusion and access	5	Community Facilities	Public Open Space	Ward 09	19°02'06"E 34°20'23"S	19°02'06" 34°20'23"S			108	100		
	HAWSTON INDUSTRIAL BUSINESS HUB	New	sponsive, accountable, effective and efficient local governme	Inclusion and access	5	Community Facilities	Public Open Space	Ward 08	19.134 -34.396 Degrees	19.134 -34.396 Degrees		4 871	4 871	800		
COMMUNITY AND SOCIAL SERVICES	HERMANUS-WELCOME BOARD	New	A capable, ethical and developmental state	Inclusion and access	3	Community Facilities	Other	Ward 03	34°23'52.81"S 19°15'56.13"E	34°23'52.81"S 19°15'56.13"E			800	756		
	SHELTER FOR COMMUNITIES AT TAXI RANK	New	A capable, ethical and developmental state	Inclusion and access	3	Community Facilities	Taxi Ranks/Bus Terminals	Ward 03	19.210 -34.418	19.210 -34.418			438	404		
SPORT & RECREATION	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	4	Sport and Recreation Facilities	Outdoor Facilities	Ward 08	19.126 Degrees	34.384 Degrees			1 637	292		
	FENCING DOG PARK	New	idating the social wage through reliable and quality basic se	Inclusion and access	4	Community Facilities	Other	Ward 13	19.176 -34.420	19.176 -34.420			100	100		
ROADS	EXTENSION OF PLEIN STREET	New	idating the social wage through reliable and quality basic se	Inclusion and access	5	Roads Infrastructure	Roads	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees			400	400		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	idating the social wage through reliable and quality basic se	Inclusion and access	5	Roads Infrastructure	Roads	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			920	920		
ELECTRICITY	HERMANUS:MV & LV UPGRADE/REPLACEMENT	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 03	34°25'16.83"S Degrees	19°13'00.62"E Degrees			5 000	4 940		
	KLEINMOND MV LV NETWORK UPGRADE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 09	34°20'18.35"S Degrees	19°01'35.31"E Degrees			1 902	1 861		
	HAWSTON MV LV UPGRADE REPLACEMENT	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 08	34°23'09.91"S Degrees	19°07'56.01"E Degrees			396	372		
	HIGHMAST LIGHTS	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 05	34°25'00,63"S19°10' 23,28"E	34°25' 00,63"S 19º 10'23,28"E			800	744		
	ZITHANDE STREET LIGHTS	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Electrical Infrastructure	Other	Ward 12	34°25'25.77"S19°12'31.21"E	34°25'25.77"S 19°12'31.21"E			377	370		
WATER	UPGRADE HERMANUS WELL FIELDS PHASE 2	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Multi-ward Hermanus Area	19.237° E Degrees	34.376° S Degrees			6 692	4 692		
	WATER MASTER PLAN IMPLEMENTATION	Renewal	idating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	Overstrand	Overstrand			11 462	7 273		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			280	280		
	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			150	150		
SEWERAGE	KLEINMOND WWTW REFURBISH UPGRADE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Kleinmond Area	18.986° E Degrees	34.342° S Degrees			1 490	1 080		
	GANSBAAI CBD SEWER NETWORK EXTENSION	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 02	19.352° E Degrees	134.586° S Degrees			4 000	1 098		
	UPGRADING OF PUMPSTATIONS RISING MAINS	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Pump Station	Overstrand	19.210° E Degrees	34.425° S Degrees			5 182	1 877		
	EMERGENCY HOUSING PROJECT SCHULPHOEK	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Ward 06	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			1 400	1 400		
	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Overstrand	34°26'23.8"S 19°27'13.6"E	34°26'23.8"S 19°27'13.6"E			620	620		
	ZWELIHLE SEWER	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Reticulation	Multi-ward HM Area	19.218° E Degrees	34.433° S Degrees			7 757	449		
STORMWATER	EXTENTION OF PLEIN STREET	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.126 -34.384 Degrees	19.126 -34.384 Degrees			260	260		
WASTE MANAGEMENT	GANSBAAI LANDFILL SITE FENCE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Landfill Sites	Ward 02	19°12'24.28"E -34°25'27.27"S	19°12'24.28"E -34°25'27.27"S			463	463		
	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S			1 042	1 042		
	HERMANUS NEW WASTE MANAGEMENT FACILITY	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.207° E / -34.425° S	19.207° E / -34.425° S			200	200		

Choose name from list - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	2021/22 Medium Term Revenue & Expenditure Framework			Project information
R thousand	4		Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	Ward location
Parent municipality:						
List all operational projects grouped by Municipal Vote						
Vote 1 - Council						
		Municipal Running Cost	37 047	37 680	38 583	
Vote 2 - Municipal Manager						
		Municipal Running Cost	8 040	8 240	8 551	
Vote 3 - Management Services						
		Municipal Running Cost	49 291	51 297	53 231	
		Repairs and Maintenance	8 951	9 398	9 870	
		Typical Workstreams	2 499	2 472	2 472	
Vote 4 - Finance						
		Municipal Running Cost	74 989	79 023	91 739	
		Repairs and Maintenance	1 693	1 693	1 693	
		Typical Workstreams	19 002	19 765	20 560	
Vote 5 - Infrastructure & Planning		**Municipal Running Cost**	573 529	611 454	654 229	
		Repairs and Maintenance	42 680	44 573	45 761	
		Typical Workstreams	55 241	35 842	19 733	
Vote 6 - Protection Services		**Municipal Running Cost**	109 391	114 396	119 319	
		Repairs and Maintenance	1 492	1 442	1 493	
		Typical Workstreams	4 620	4 570	4 570	
Vote 7 - Local Economic Development		**Municipal Running Cost**	14 999	12 551	13 097	
		Repairs and Maintenance	253	253	253	
		Typical Workstreams	2 059	1 759	1 759	
Vote 8 - Community Services						
		Municipal Running Cost	271 827	273 123	279 937	
		Repairs and Maintenance	196 634	204 950	212 260	
		Typical Workstreams	20 770	20 579	21 501	
Parent operational expenditure	1		**1 495 006**	**1 535 060**	**1 600 612**	
Entities:						
List all operational projects grouped by Entity						
Entity A						
Water project A						
Entity B						
Electricity project B						
Entity Operational expenditure			–	–	–	
Total Operational expenditure			**1 495 006**	**1 535 060**	**1 600 612**	

References

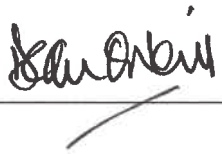
1. Must reconcile with Budgeted Operating Expenditure

Municipal manager's quality certificate

I, DGI O'NEILL, the municipal manager of **Overstrand Municipality**, hereby certify that the annual budget and supporting documentation for the **2021/2022 MTREF** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: DGI O'NEILL

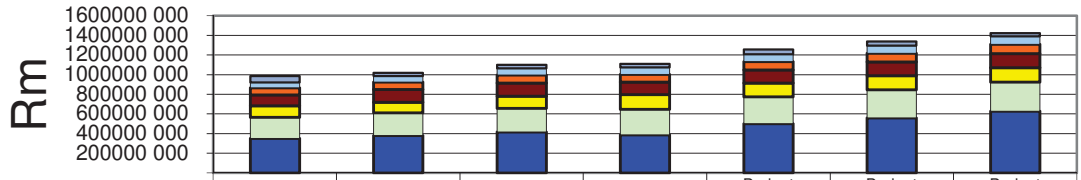
Municipal Manager of **Overstrand Municipality (WC032)**

Signature: 

Date: 20 May 2021

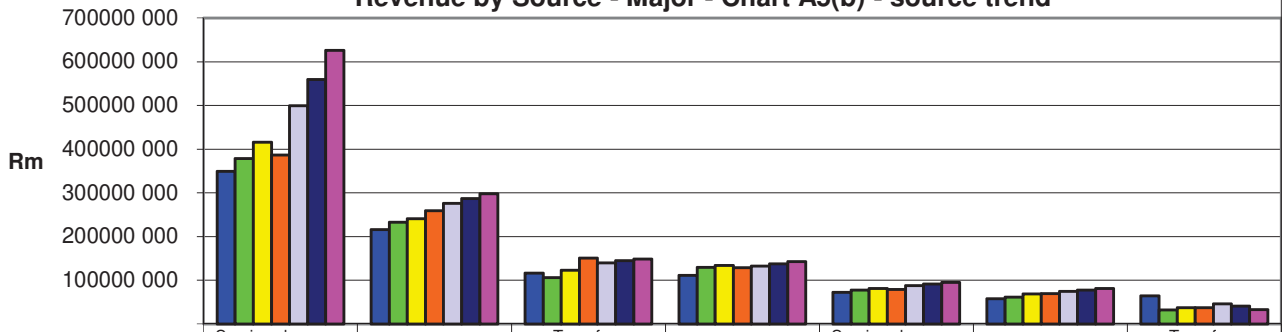
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

Revenue by Source - Major - Chart A5(a)



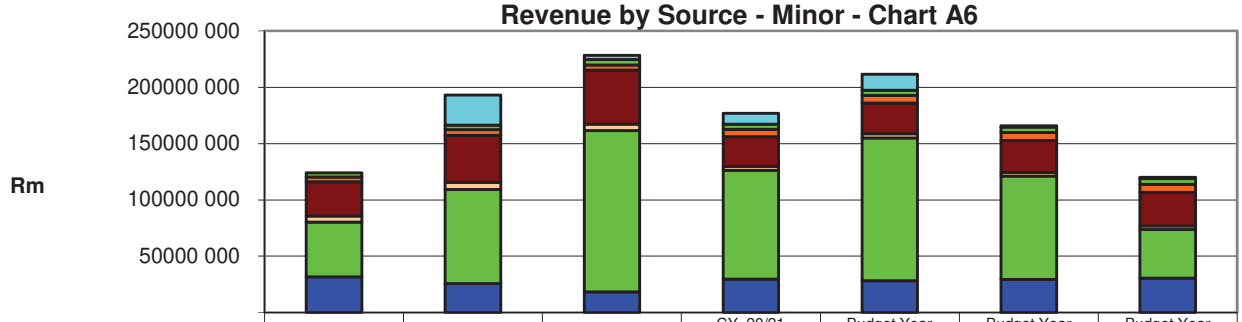
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Transfers recognised - capital	64263 092	31951 631	37391 853	37227 712	46354 000	40828 000	32568 000
Service charges - refuse	57775 450	61763 313	69102 023	69481 600	74741 200	77730 784	80839 951
Service charges - sanitation revenue	72106 442	77718 851	80871 157	78913 100	87631 400	91136 616	94782 041
Service charges - water revenue	110931 849	129857 575	133628 116	128520 000	132168 400	137455 136	142953 339
Transfers recognised - operating	116457 743	106306 078	123140 482	150774 203	139692 100	144977 100	148209 100
Property rates	215762 844	233092 551	240914 416	259241 000	275636 575	286662 038	298128 520

Revenue by Source - Major - Chart A5(b) - source trend



	Service charges - electricity revenue	Property rates	Transfers recognised - operating	Service charges - water revenue	Service charges - sanitation revenue	Service charges - refuse	Transfers recognised - capital
2017/18 AUD	349297 794	215762 844	116457 743	110931 849	72106 442	57775 450	64263 092
2018/19 AUD	378693 094	233092 551	106306 078	129857 575	77718 851	61763 313	31951 631
2019/20 AUD	415947 321	240914 416	123140 482	133628 116	80871 157	69102 023	37391 853
CY 20/21 ADJ	386294 069	259241 000	150774 203	128520 000	78913 100	69481 600	37227 712
Budget Year 2021/22	499316 881	275636 575	139692 100	132168 400	87631 400	74741 200	46354 000
Budget Year +1 2022/23	559033 442	286662 038	144977 100	137455 136	91136 616	77730 784	40828 000
Budget Year +2 2023/24	625910 334	298128 520	148209 100	142953 339	94782 041	80839 951	32568 000

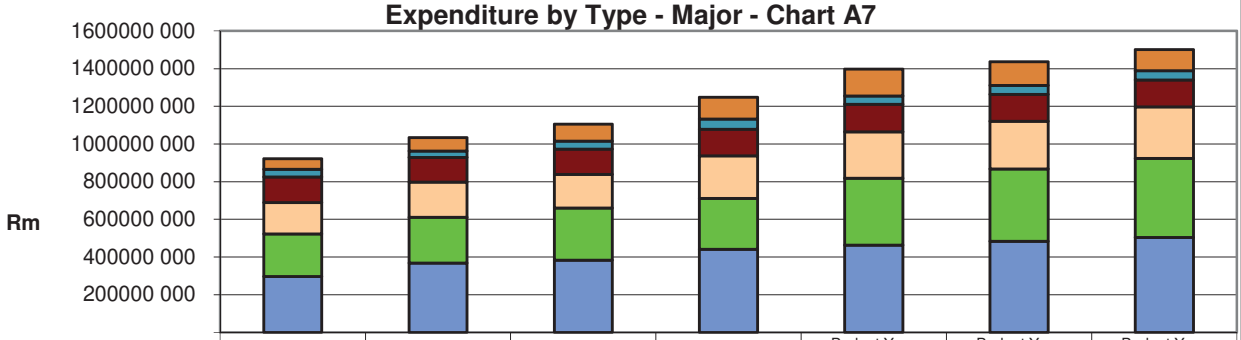
Revenue by Source - Minor - Chart A6



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Service charges - other							
Contributed assets		26685 272	3729 771	9688 000	14242 800	1312 032	1323 713
Dividends received							
Contributions							
Interest earned - outstanding debtors	3854 211	4193 198	5039 652	4649 500	4680 500	4867 700	5062 388
Agency services	4148 923	4884 522	4376 030	6438 100	6680 100	6929 700	7189 284
Interest earned - external investments	30320 491	41766 908	48146 378	26400 100	27456 100	28554 340	29696 510
Rental of facilities and equipment	5615 720	6277 934	5738 360	3627 180	3440 292	3147 816	3273 057
Other revenue	48491 637	83672 946	143186 093	96604 281	126909 360	91759 342	43062 524
Fines	31637 624	25672 161	18210 765	29564 100	28222 600	29348 088	30518 596

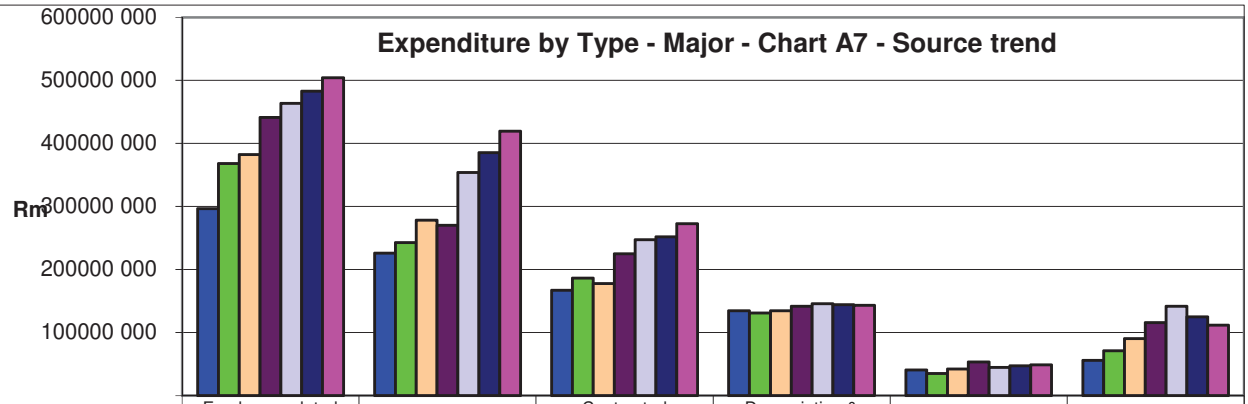
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

Expenditure by Type - Major - Chart A7



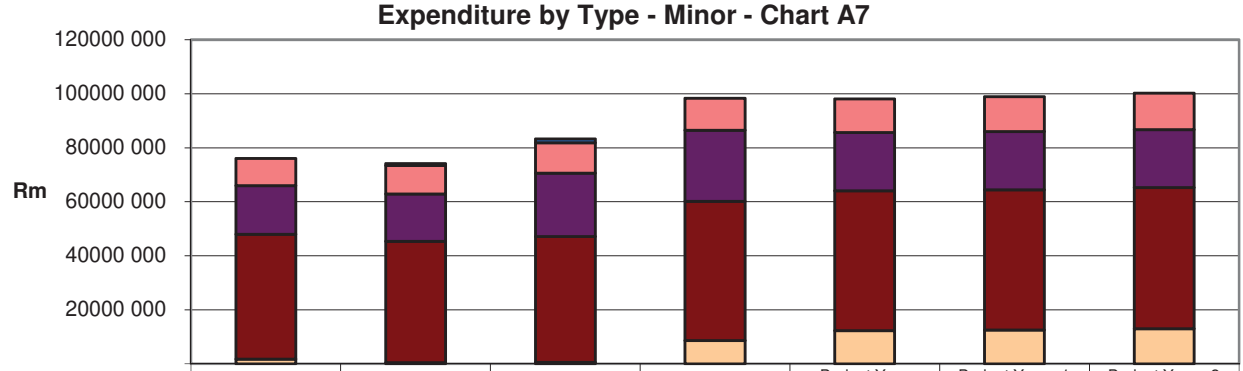
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Other expenditure	55726 302	71333 300	90183 122	115612 577	141619 920	124892 862	111643 449
Other materials	40900 029	35049 460	42301 751	53437 247	44844 850	47273 847	48917 527
Depreciation & asset impairment	134846 277	131113 857	134540 980	141876 708	145662 652	144047 161	143380 672
Contracted services	167078 554	186336 164	177913 891	224808 539	247339 639	251831 869	272717 896
Bulk purchases	225843 568	242613 624	278484 673	270260 407	353706 800	385186 704	419468 321
Employee related costs	296682 089	368000 044	382527 443	441241 189	463803 559	482942 386	504312 580

Expenditure by Type - Major - Chart A7 - Source trend



	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Other materials	Other expenditure
2017/18 AUD	296682 089	225843 568	167078 554	134846 277	40900 029	55726 302
2018/19 AUD	368000 044	242613 624	186336 164	131113 857	35049 460	71333 300
2019/20 AUD	382527 443	278484 673	177913 891	134540 980	42301 751	90183 122
CY 20/21 ADJ	441241 189	270260 407	224808 539	141876 708	53437 247	115612 577
Budget Year 2021/22	463803 559	353706 800	247339 639	145662 652	44844 850	141619 920
Budget Year +1 2022/23	482942 386	385186 704	251831 869	144047 161	47273 847	124892 862
Budget Year +2 2023/24	504312 580	419468 321	272717 896	143380 672	48917 527	111643 449

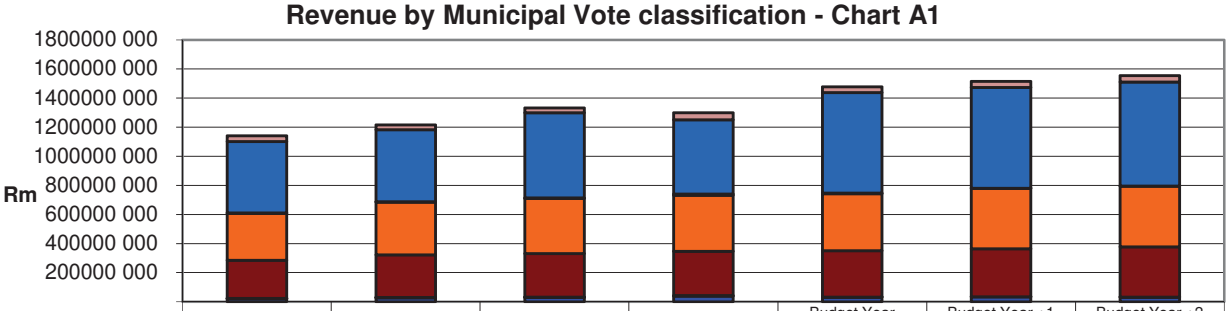
Expenditure by Type - Minor - Chart A7



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Loss on disposal of PPE		609 917	1383 595				
Remuneration of councillors	10137 692	10573 228	11282 325	11896 435	12400 990	12905 071	13431 879
Debt impairment	18012 607	17499 880	23452 590	26263 461	21500 000	21500 000	21500 000
Finance charges	46128 610	44920 621	46570 200	51482 056	51803 648	51922 504	52179 699
Grants and subsidies	1800 000	485 850	559 623	8680 000	12324 374	12557 349	13059 643

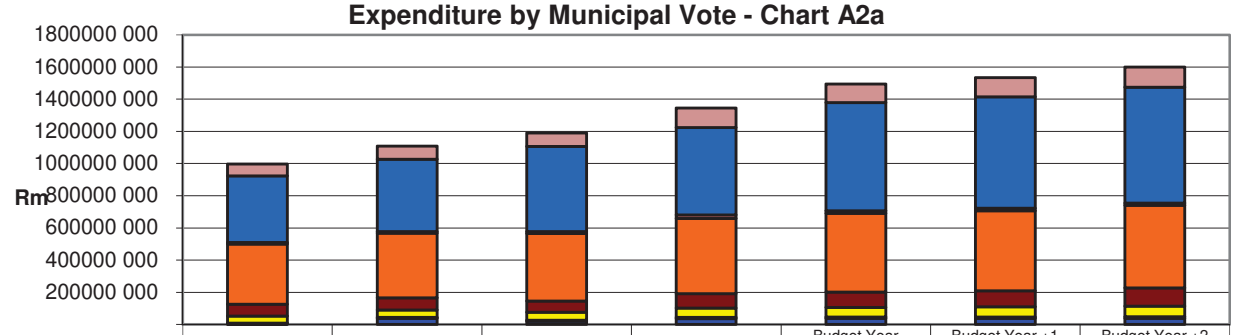
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2020/2021 BUDGET

Revenue by Municipal Vote classification - Chart A1



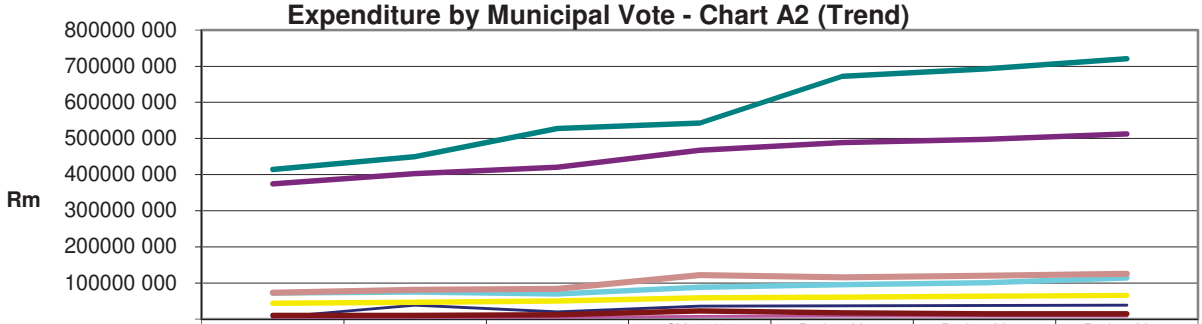
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Protection Services	40605 212	32267 467	32797 464	48374 754	39531 200	40997 200	42521 840
Infrastructure and Planning	489798 851	496225 065	585514 608	511883 471	691844 852	694223 359	715984 435
Local Economic Development	2787 802	2030 375	2914 273	7929 791	2837 500	66 308	219 228
Community Services	323102 356	363260 255	378349 952	385269 952	392417 874	414592 336	419474 446
Finance	262709 149	292876 473	300505 525	305003 500	318649 922	331199 694	344252 819
Management Services	820 708	1070 202	1188 788	3157 102	869 300	348 452	357 970
Municipal Manager	63 544	86 460	35 742				
Council	21398 957	27246 103	30091 047	38689 475	31284 707	32772 300	31374 815

Expenditure by Municipal Vote - Chart A2a

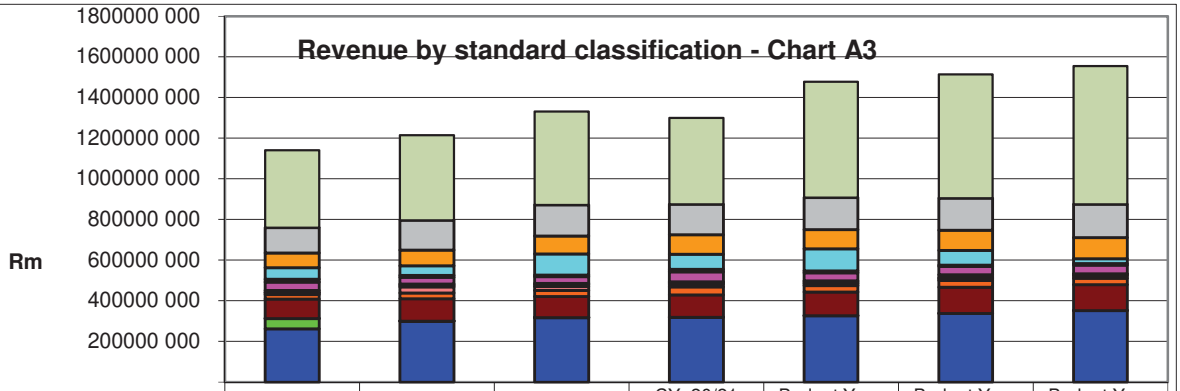


	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Protection Services	73272 398	81088 550	83724 913	121940 902	115502 269	120408 058	125381 338
Infrastructure and Planning	414431 831	449522 113	527809 932	542785 599	672313 366	692761 465	720646 932
Local Economic Development	10557 694	10302 724	12042 047	22331 549	17311 295	14562 756	15109 441
Community Services	374349 705	402982 972	420781 573	467469 196	488367 665	497745 637	512760 753
Finance	71889 661	74679 944	69424 667	88609 358	95684 370	100481 325	113991 613
Management Services	43809 495	46735 602	50129 460	58749 327	60740 591	63167 629	65573 917
Municipal Manager	4541 569	5049 866	5360 939	7586 592	8040 059	8240 057	8551 402
Council	4303 375	38174 175	19926 662	36086 096	37046 817	37692 826	38596 270

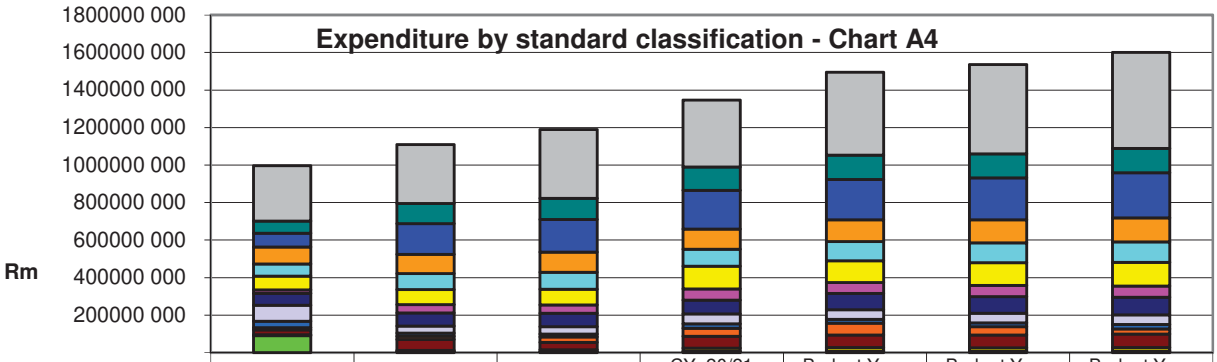
Expenditure by Municipal Vote - Chart A2 (Trend)



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Council	4303 375	38174 175	19926 662	36086 096	37046 817	37692 826	38596 270
Municipal Manager	4541 569	5049 866	5360 939	7586 592	8040 059	8240 057	8551 402
Management Services	43809 495	46735 602	50129 460	58749 327	60740 591	63167 629	65573 917
Finance	71889 661	74679 944	69424 667	88609 358	95684 370	100481 325	113991 613
Community Services	374349 705	402982 972	420781 573	467469 196	488367 665	497745 637	512760 753
Local Economic Development	10557 694	10302 724	12042 047	22331 549	17311 295	14562 756	15109 441
Infrastructure and Planning	414431 831	449522 113	527809 932	542785 599	672313 366	692761 465	720646 932
Protection Services	73272 398	81088 550	83724 913	121940 902	115502 269	120408 058	125381 338

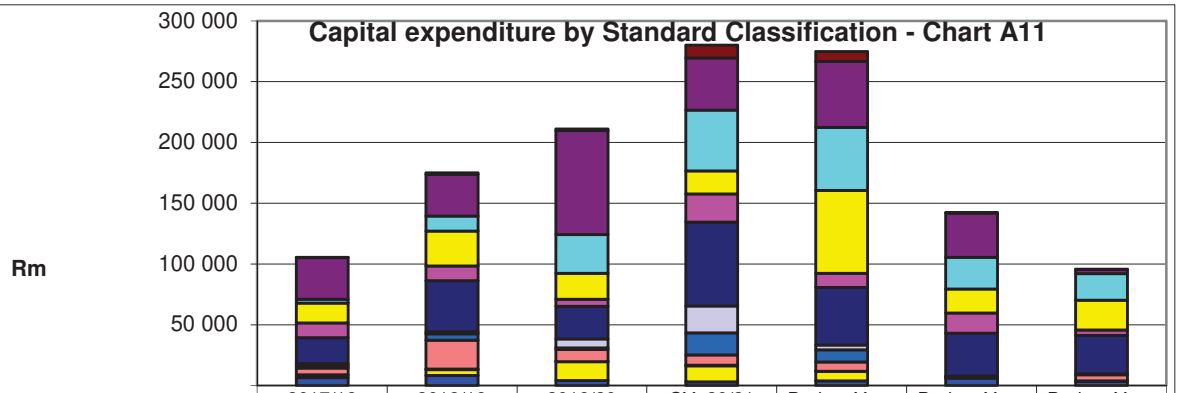


	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity	381333 081	419560 383	459980 208	425812 839	570262 532	609161 875	679932 619
Water	125374 773	145980 226	153663 169	149955 022	157060 938	157973 386	164018 280
Waste Management	72638 810	76776 550	86662 024	95236 660	95186 886	98912 276	103942 817
Housing	56186 314	47457 067	104370 277	74082 972	107845 400	72300 400	23000 400
Planning & Development	14259 224	10337 467	8315 119	13182 131	9361 620	7104 753	7388 811
Public Safety	40605 211	32371 843	32801 110	48261 656	39531 200	40997 200	42521 840
Road Transport	8969 603	6229 009	7166 286	3516 400	6828 200	13245 200	2245 200
Community & Social Services	4148 780	8471 058	8070 907	8217 410	7144 760	7017 086	7285 586
Health							
Sport and Recreation	8217 635	30198 874	18800 829	13549 069	10133 260	8241 654	13050 842
Executive & Council	21598 635	27346 771	30254 349	39281 001	31359 407	32826 200	31414 155
Waste Water Management	95069 965	110345 150	103933 774	110292 745	116972 218	128615 645	128491 226
Environmental Protection	22 169	294 953	21 236	31 600	36 700	38 156	39 670
Internal audit	50817 359	86 460	35 742				
Finance & Administration	262045 019	299606 591	317322 368	318888 541	325712 234	337765 818	350854 108



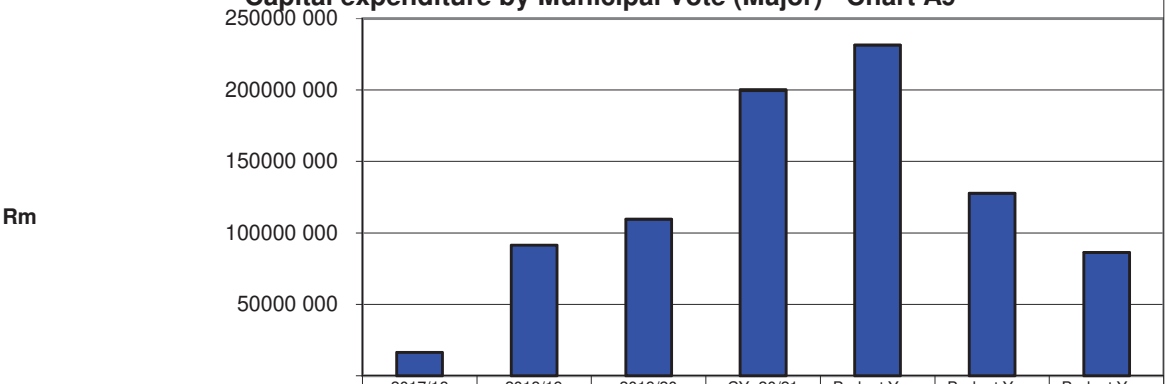
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity	295385 993	313606 216	366823 259	355355 285	442179 631	476214 354	511219 042
Water	66052 168	107916 412	112898 825	125028 820	129814 780	127271 047	130484 446
Finance & Administration	71864 028	162899 260	174217 457	205763 767	214255 328	223868 617	240848 408
Road Transport	91196 805	103331 107	107277 203	108250 055	116269 899	121827 175	126899 337
Waste Water Management	64937 052	84119 953	90405 562	90518 425	102665 222	106888 914	110074 824
Public Safety	73286 398	80702 403	82675 412	121458 894	115406 535	120326 579	125515 016
Sport and Recreation	18306 801	43904 713	44288 568	58937 968	59599 855	59368 828	60350 740
Waste Management	63963 886	71008 858	71807 771	73358 238	86489 256	89928 603	93585 390
Planning & Development	85115 122	36688 486	39396 933	54065 917	51372 986	50439 075	52335 563
Community & Social Services	33855 506	16971 724	15215 959	23881 752	19164 077	19957 331	22319 702
Health							
Housing	12588 702	18299 479	29347 378	42782 884	63722 816	44629 508	28804 448
Executive & Council	24779 536	56567 340	39624 200	62170 419	66556 945	68284 034	70632 221
Environmental Protection	5705 407	6820 973	9901 742	16398 334	19822 971	18515 451	19740 482
Internal audit	90118 324	2667 844	2322 018	3569 242	4091 269	4151 552	4315 200
Other		3031 175	2997 908	4018 620	3594 862	3388 685	3486 847

Capital expenditure by Standard Classification - Chart A11



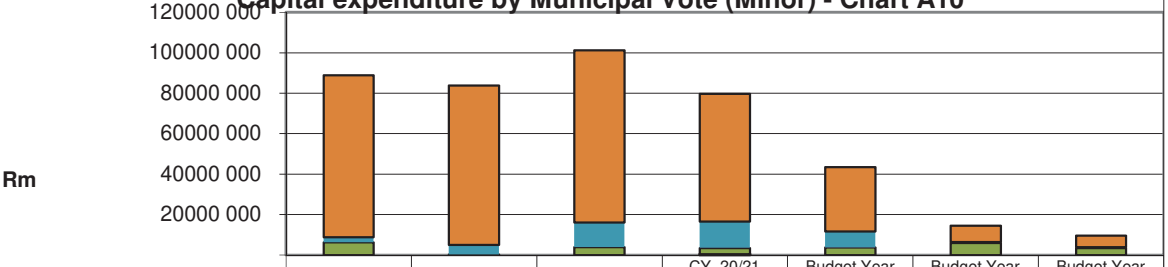
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Planning & Development	44 990	1345 505	1219 931	10371 614	7987 070	415 000	415 000
Housing	34180 063	34275 986	85753 090	42939 891	54359 085	36458 195	3267 000
Water	3256 548	12270 442	31751 721	50035 705	51982 119	25900 000	22000 000
Electricity	16267 578	28893 042	21428 126	19118 639	68210 944	19775 000	24450 000
Road Transport	12026 166	12061 188	5645 336	23051 295	11524 087	16675 000	4450 000
Waste Water Management	21522 713	42209 616	26893 030	69170 050	47480 717	35328 000	31568 000
Waste Management	1571 923	1498 982	7310 874	22023 569	3815 260		
Community & Social Services	2125 630	5163 604	1330 053	18083 945	9990 641	760 000	760 000
Sport and Recreation	5427 010	23922 928	9980 664	8587 612	7752 226	500 000	5000 000
Health							
Executive & Council		295 165	1 714	465 870	5 000	5 000	5 000
Public Safety	2489 735	4809 422	15694 332	13168 190	7897 398	350 000	350 000
Environmental Protection							
Finance & Administration	6342 341	8363 837	4047 592	3070 000	3770 000	6120 000	3570 000

Capital expenditure by Municipal Vote (Major) - Chart A9



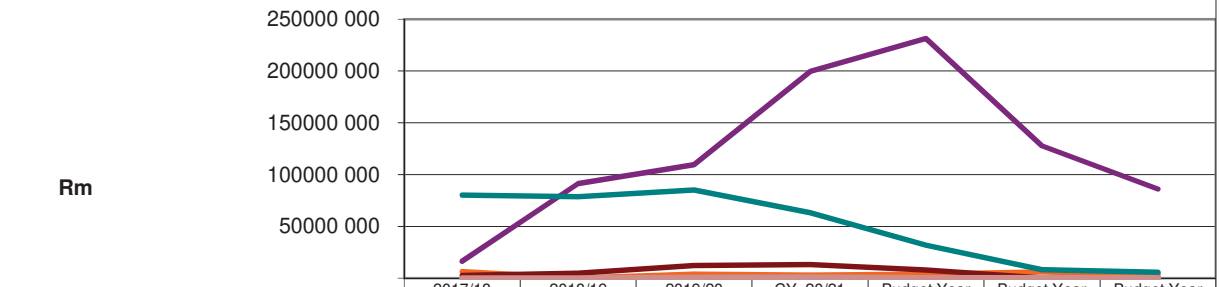
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 7 - Economic and Social Development & Tourism			374 653	842 000	45 000	45 000	45 000
Vote 5 - Infrastructure & Planning	16314 874	91364 080	109480 066	199609 462	231319 726	127656 195	86205 000

Capital expenditure by Municipal Vote (Minor) - Chart A10



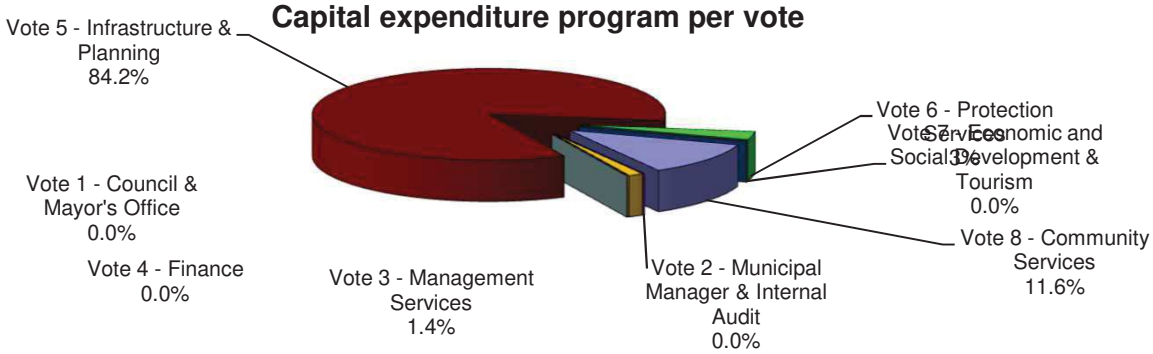
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 8 - Community Services	80077 038	78641 050	85149 209	63080 858	31745 195	8110 000	5660 000
Vote 6 - Protection Services	2516 718	4809 422	12064 090	13018 190	7889 626	350 000	350 000
Vote 4 - Finance			22 006	60 000	60 000	60 000	60 000
Vote 3 - Management Services	6346 067	295 165	3966 439	3015 000	3715 000	6065 000	3515 000
Vote 2 - Municipal Manager & Internal Audit							
Vote 1 - Council & Mayor's Office				460 870			

Capital expenditure by Municipal Vote (Trend) - Chart A12

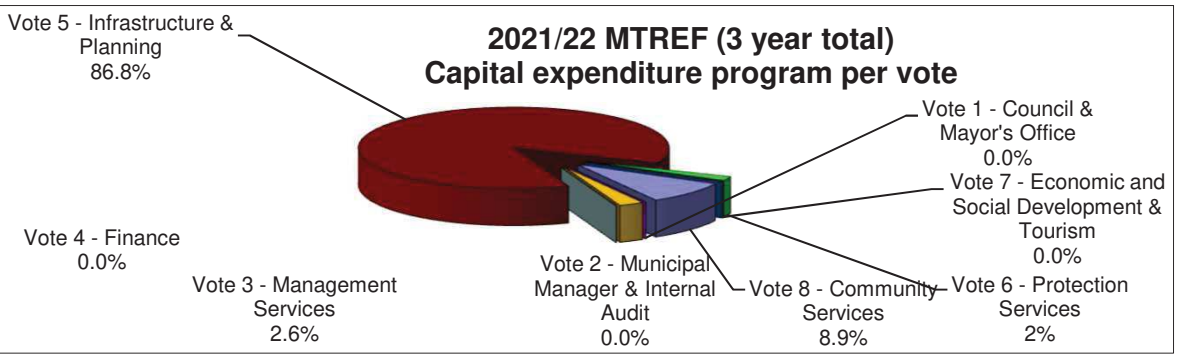


	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Vote 1 - Council & Mayor's Office				460 870			
Vote 2 - Municipal Manager & Internal Audit							
Vote 3 - Management Services	6346 067	295 165	3966 439	3015 000	3715 000	6065 000	3515 000
Vote 4 - Finance			22 006	60 000	60 000	60 000	60 000
Vote 5 - Infrastructure & Planning	16314 874	91364 080	109480 066	199609 462	231319 726	127656 195	86205 000
Vote 6 - Protection Services	2516 718	4809 422	12064 090	13018 190	7889 626	350 000	350 000
Vote 8 - Community Services	80077 038	78641 050	85149 209	63080 858	31745 195	8110 000	5660 000
Vote 7 - Economic and Social Development & Tourism			374 653	842 000	45 000	45 000	45 000

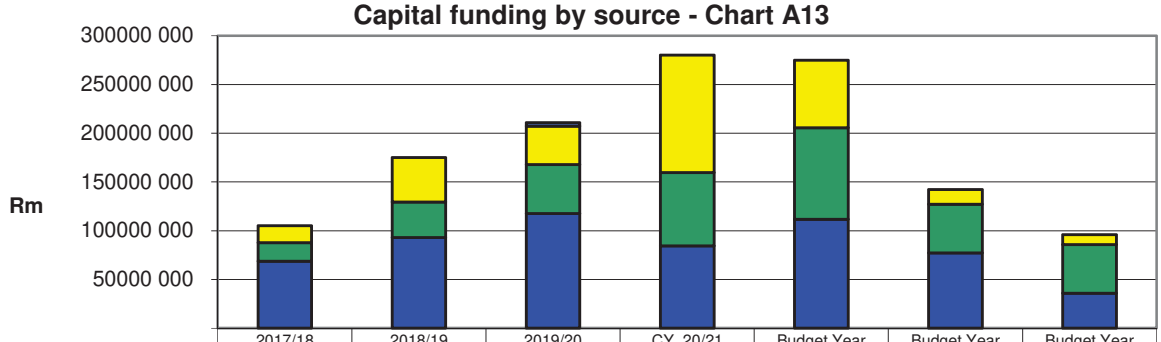
2021/22 Budget Year
Capital expenditure program per vote



2021/22 MTREF (3 year total)
Capital expenditure program per vote

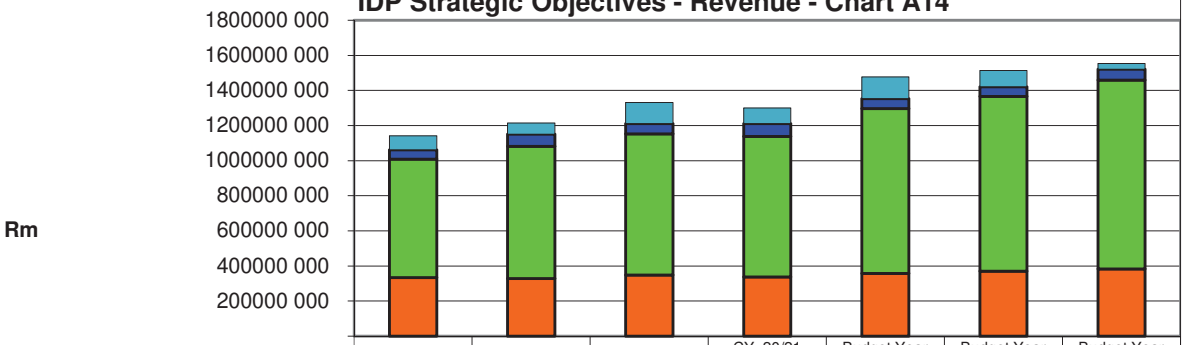


Capital funding by source - Chart A13



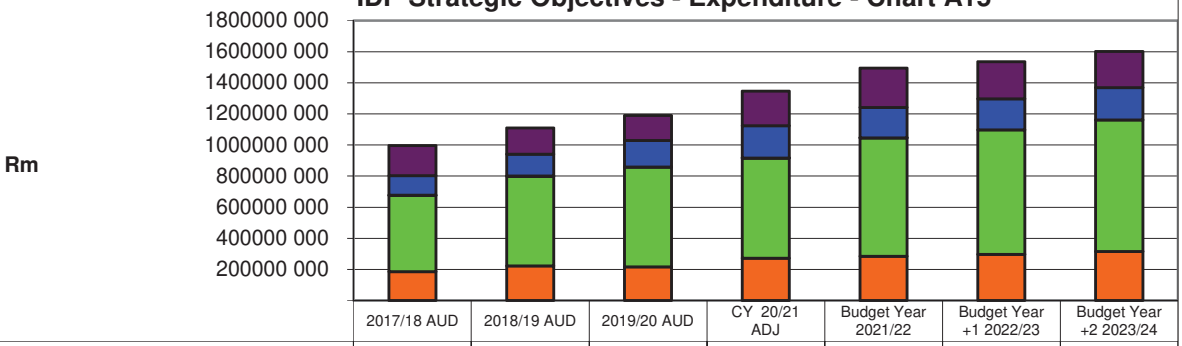
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Public contributions & donations			3729 771				
Internally generated funds	17378 684	45612 629	39357 705	120334 753	69153 867	15000 000	10000 000
Borrowing	19199 224	36495 201	50476 397	75228 311	94065 595	50000 000	50000 000
Capital transfers recognised	68676 789	93001 887	117492 590	84523 316	111555 085	77286 195	35835 000

IDP Strategic Objectives - Revenue - Chart A14



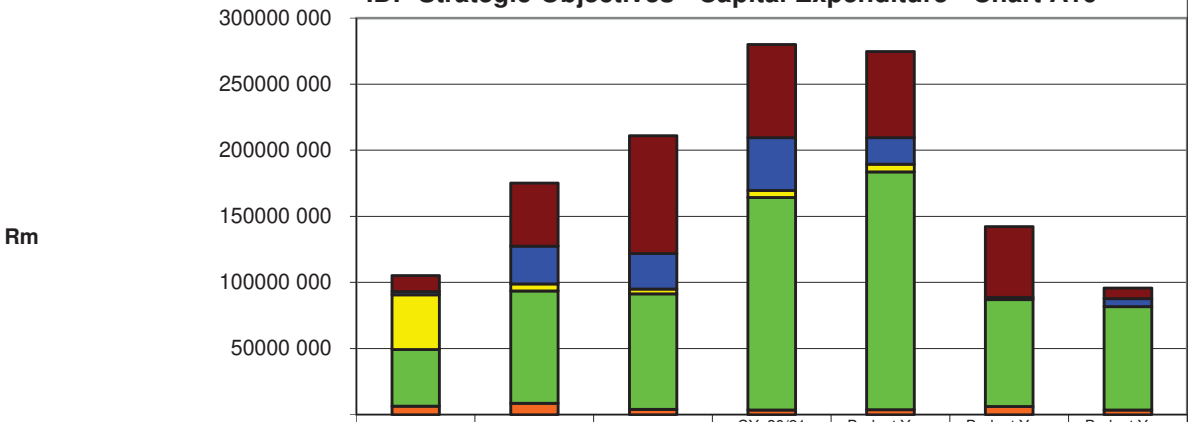
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The promotion of tourism, economic and social development	79437 309	64318 429	119872 641	88535 866	124071 920	92688 509	32674 081
The creation and maintenance of a safe and healthy environment	52971 627	70070 345	59673 123	73256 653	56809 220	56255 941	62858 267
The encouragement of structured community participation in the matters of the municipality							
Provision and maintenance of municipal services	674416 629	752662 308	804239 174	801090 999	939482 574	994663 182	1076384 942
Provision of democratic accountable and ethical governance	334461 013	328011 317	347612 459	337424 529	357071 641	370592 018	382268 263

IDP Strategic Objectives - Expenditure - Chart A15



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The promotion of tourism, economic and social development	194605 741	166920 741	159573 785	221497 190	254783 534	238799 894	231266 677
The creation and maintenance of a safe and healthy environment	125449 000	141579 319	171527 316	207102 233	194170 467	199652 738	208185 458
The encouragement of structured community participation in the matters of the municipality	1486 000	1250 000	725 325	1195 000	1125 000		
Provision and maintenance of municipal services	490339 100	576651 439	641935 415	644260 768	761148 889	800302 918	845363 702
Provision of democratic accountable and ethical governance	185275 888	222134 446	215438 352	271503 428	283778 542	296304 203	315795 829

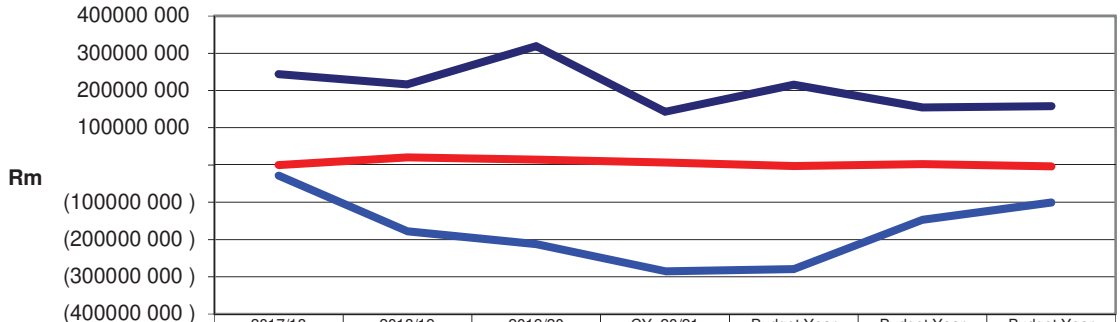
IDP Strategic Objectives - Capital Expenditure - Chart A16



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
The promotion of tourism, economic and social development	12070 083	47682 679	89087 752	70592 505	65300 242	53548 195	8132 000
The creation and maintenance of a safe and healthy environment	2516 718	28645 954	27005 049	39839 747	20047 728	1610 000	6110 000
The encouragement of structured community participation in the matters of the municipality	41535 900	5250 000	3530 605	5305 000	5875 000		
Provision and maintenance of municipal services	42785 929	84872 082	87383 751	160813 258	179776 577	81003 000	78018 000
Provision of democratic accountable and ethical governance	6346 067	8659 002	4049 306	3535 870	3775 000	6125 000	3575 000

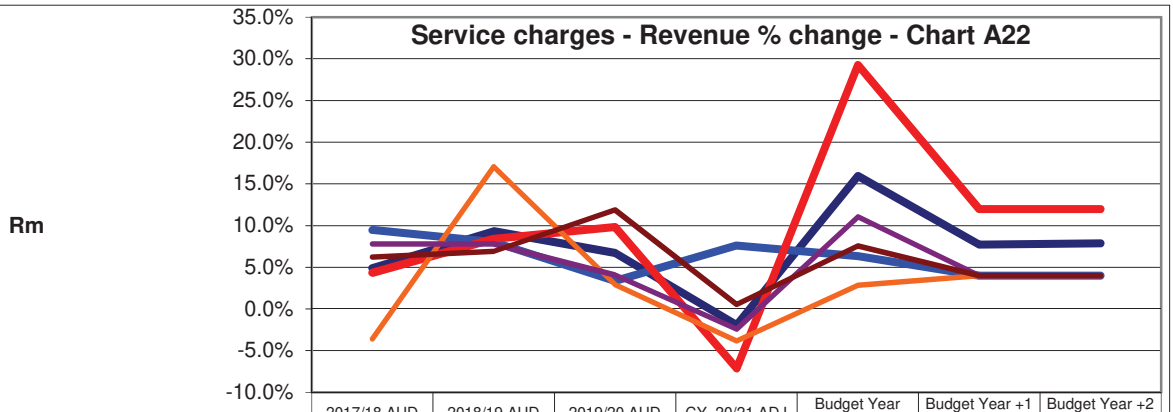
OVERSTRAND MUNICIPALITY - BUDGET REGULATION CHARTS 2017/2018 BUDGET

Cash flow trend - Chart A23



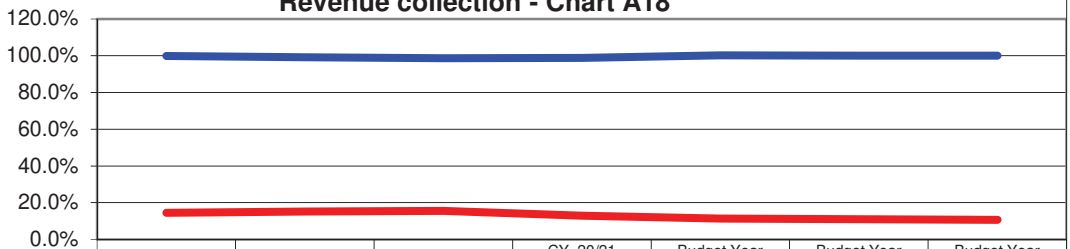
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash Flow - Op. Activities	243896 535	215983 066	319090 598	142635 170	215101 030	154801 010	158141 565
Cash Flow - Investing (used)	(28775 247)	(178314 442)	(212740 373)	(285056 149)	(279754 547)	(147266 196)	(100815 003)
Cash Flow - Financing	31 409	20551 553	14275 392	6736 629	(2645 960)	2251 589	(4000 101)

Service charges - Revenue % change - Chart A22



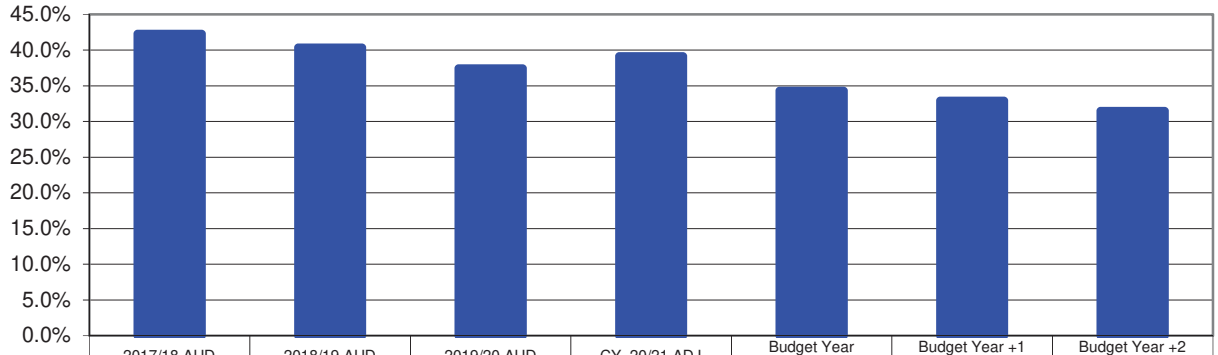
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
% incr total service charges (incl prop rates)	4.9%	9.3%	6.7%	-1.9%	15.9%	7.7%	7.9%
% incr Property Tax	9.5%	8.0%	3.4%	7.6%	6.3%	4.0%	4.0%
% incr Service charges - electricity revenue	4.3%	8.4%	9.8%	-7.1%	29.3%	12.0%	12.0%
% incr Service charges - water revenue	-3.6%	17.1%	2.9%	-3.8%	2.8%	4.0%	4.0%
% incr Service charges - sanitation revenue	7.8%	7.8%	4.1%	-2.4%	11.0%	4.0%	4.0%
% incr Service charges - refuse	6.2%	6.9%	11.9%	0.5%	7.6%	4.0%	4.0%

Revenue collection - Chart A18



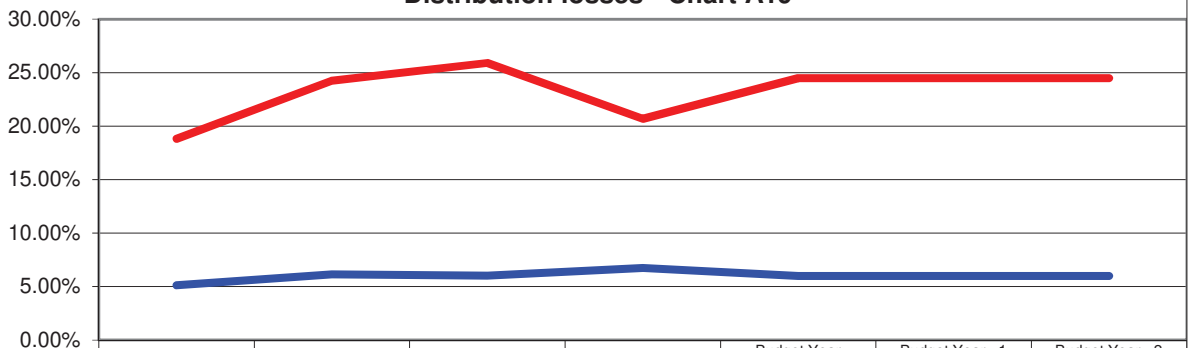
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Annual Debtors Collection	99.8%	99.2%	98.6%	98.8%	100.3%	100.1%	100.0%
O/S Debtors to Revenue	14.5%	15.2%	15.5%	12.9%	11.4%	11.0%	10.7%

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



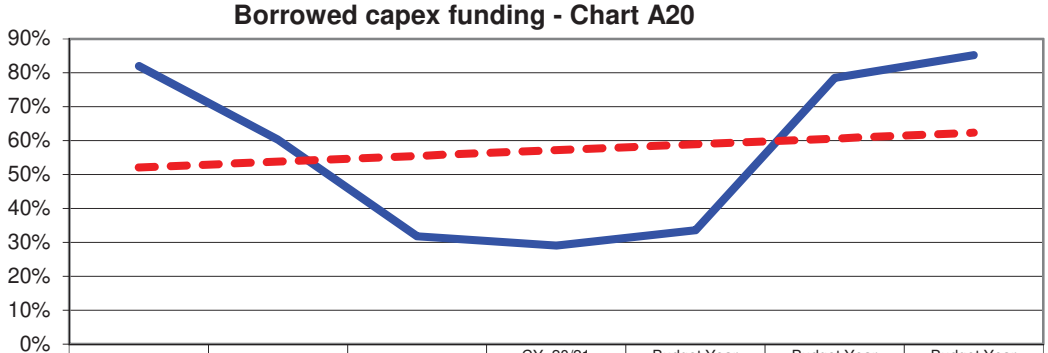
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowing	42.3%	40.4%	37.4%	39.2%	34.3%	32.9%	31.5%

Distribution losses - Chart A19



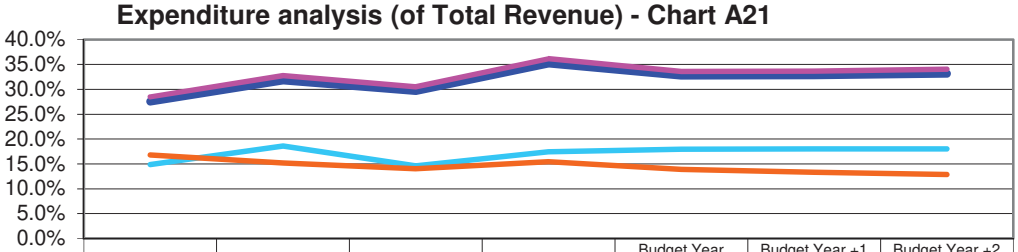
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Electricity	5.12%	6.14%	6.02%	6.74%	6.00%	6.00%	6.00%
Water	18.82%	24.25%	25.91%	20.69%	24.50%	24.50%	24.50%

Borrowed capex funding - Chart A20



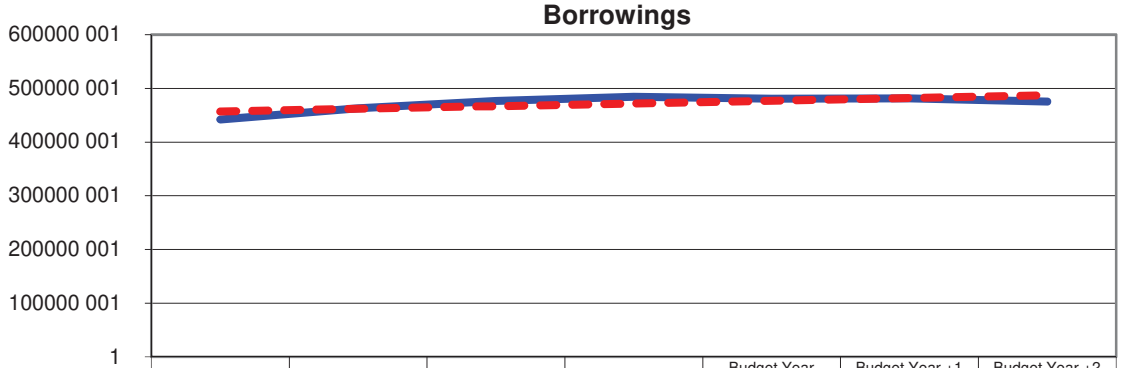
	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowed capex funding	82%	60%	32%	29%	34%	79%	85%

Expenditure analysis (of Total Revenue) - Chart A21

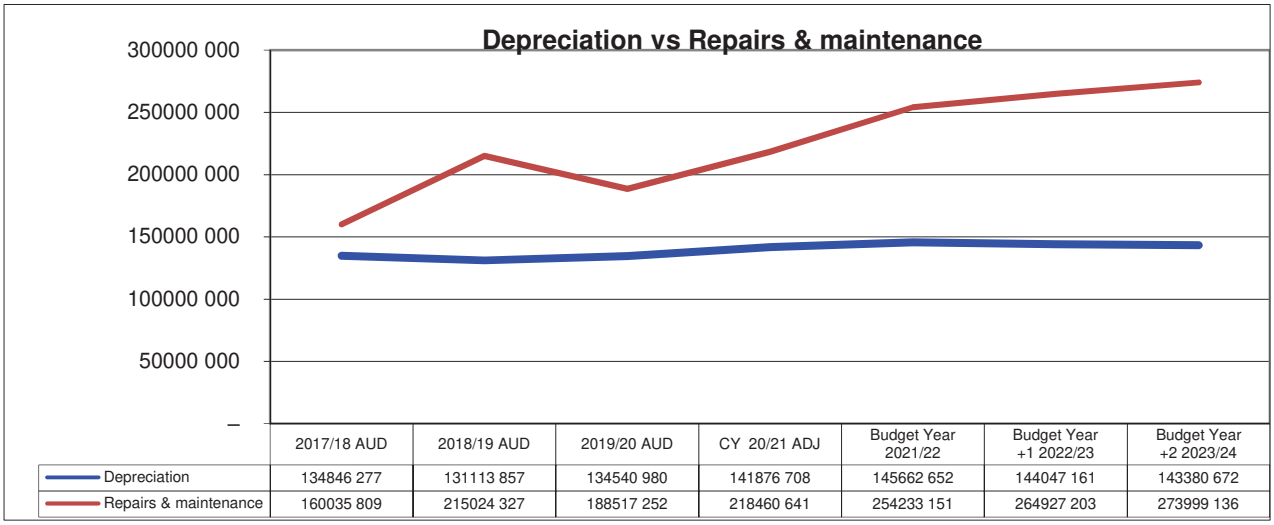


	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Employee costs	27.5%	31.8%	29.6%	35.2%	32.7%	32.8%	33.2%
Remuneration	28.5%	32.7%	30.5%	36.2%	33.6%	33.7%	34.1%
Repairs & Maintenance	14.9%	18.6%	14.6%	17.4%	17.9%	18.0%	18.0%
Finance charges & Depreciation	16.8%	15.2%	14.0%	15.4%	13.9%	13.3%	12.9%

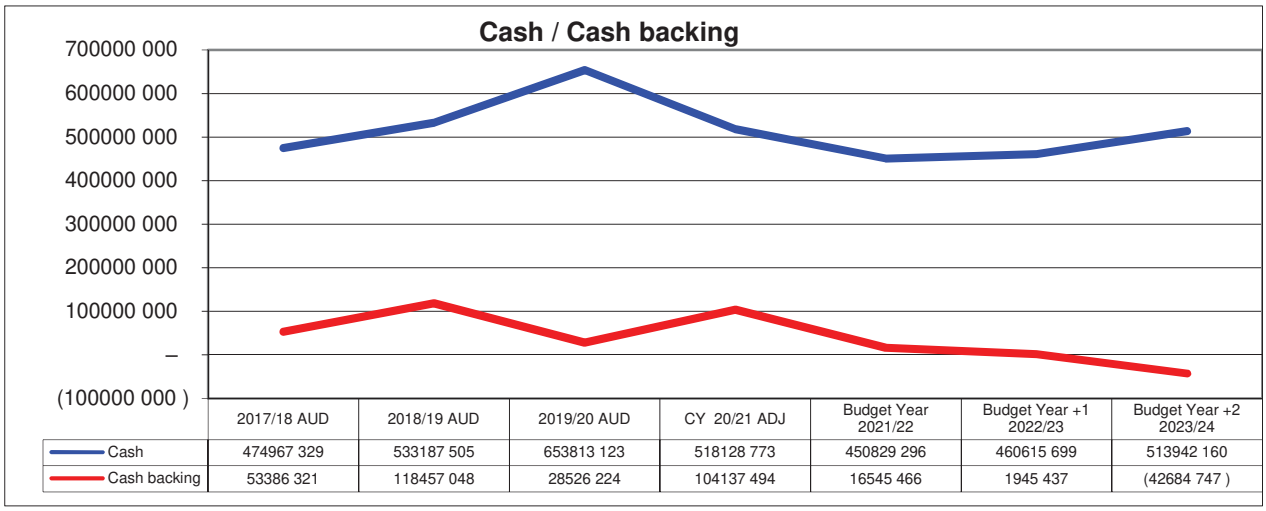
Borrowings



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Borrowings	442106 055	462657 608	476933 000	484357 145	481057 758	481309 255	475309 154



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Depreciation	134846 277	131113 857	134540 980	141876 708	145662 652	144047 161	143380 672
Repairs & maintenance	160035 809	215024 327	188517 252	218460 641	254233 151	264927 203	273999 136



	2017/18 AUD	2018/19 AUD	2019/20 AUD	CY 20/21 ADJ	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
Cash	474967 329	533187 505	653813 123	518128 773	450829 296	460615 699	513942 160
Cash backing	53386 321	118457 048	28526 224	104137 494	16545 466	1945 437	(42684 747)

ANNEXURE C

RATES AND TARIFFS

RATES TARIFFS

Tariff Code	Detail	2021/2022		2020/2021		1.0400
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	
		R	R	R	R	
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2015**					
RATE1*	Commercial Land with Improvements	0.00939	0.00939	0.00903	0.00903	4.0000%
RATE2*	Residential Land with Improvements	0.00620	0.00620	0.00596	0.00596	4.0000%
	**** See attached schedule of Exemptions and Rebates applicable***					
RATE3	Municipal Properties: Investment Properties	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	
RATE4	Municipal Properties: Property, Plant and Equipment	0.00000	0.00000	0.00000	0.00000	
RATE6	Building Clause	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	
RATE7	Farm/Agriculture (Bona-fide)	0.00155	0.00155	0.00149	0.00149	4.0000%
RATE8	Undeveloped erven	0.00849	0.00849	0.00816	0.00816	4.0000%
RATE9	Government Properties: Commercial	0.00939	0.00939	0.00903	0.00903	4.0000%
RAT10	Government Properties: Residential	0.00620	0.00620	0.00596	0.00596	4.0000%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0.00063	0.00063	0.00061	0.00061	3.5000%
RAT12	KSRA (Kleinmond)	0.00050	0.00050	0.00050	0.00050	0.0000%
RAT13	OVSRA (Onrus-Vermont)	0.00035	0.00035	0.00035	0.00035	0.0000%

PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES

ATTACHMENTS TO THE RATES TARIFF SCHEDULE

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
BUS	General Tax: Commercial	All business, industries, Bed and Breakfast and Guest Houses	NO exemptions Bed and Breakfast as well as Guesthouses can apply before 30 June for the following rebate on the difference between Bus and Res rate: 1 - 2 X lettable room : 100% 3 X lettable room : 75% 4 X lettable room : 50% 5 X lettable room : 25%
BUSO	General Tax: Tourism and Recreational Resorts outside the municipal service areas	Hotels, Guest Houses, Cottages, Caravan Parks and Holiday Resorts, Chalets	50% rebate on the tax applicable on commercial property in urban areas
RES	General Tax: Residential properties within the municipal service areas	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes, Small holdings not used for bona fide farming purposes	The first R15 000.00 of the rateable value of all residential properties is exempted from property tax as per the Municipal Propery Rates Act, Section 17 (1) h A further R35 000.00 of the rateable value is exempted in respect of all residential properties where a residential completion certificate has been issued An Additional rebate of 20% of the levy calculated on such properties is granted Rebate to qualifying property owners as indicated under "Other Retabe"
RESO	General Tax: Residential properties outside the municipal service area	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	50% of the tax applicable on residential property in urban areas Rebate to qualifying property owners as indicated under "Other Retabe"
FARMS	General Tax: Farming properties	Small holdings used for bona fide farming purposes outside municipal service area	Agricultural purpose in relation to the use of a property, excludes the use of the property for the purpose of ecotourism or for the trading In or hunting game
FARMS	Conservation land	Privately owned properties whether designated or used for conservation purposes	Not rateable in terms of section 17(1)(e) of the Municipal Property Rates Act
	Other Rebates	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	- Property zoned single residential must be occupied permantly by the applicant; - The applicant must be the registered owner; - Applicant may not be the registered owner of more than one property
PR100			* A rebate of 100% to approved applicant in terms of the Property Rates Policy, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month
PR050			* A rebate of 50% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month
PR040			* A rebate of 40% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income more than four times (4X) but less than eight times (8X) of state funded social pensions per month

EXEMPTIONS FROM PROPERTY RATES (Rates Policy)

Religious organisations	A property registered in the name of and used primarily as a place of public worship by a religious organization/community, including an official residence registered in the name of that organization/community which is occupied by an office bearer who officiates at services at that place of worship in terms of section 17(1)(i) of the MPRA
Health and welfare institutions	Properties used exclusively as a hospital, clinic, mental hospital, orphanage, non-profit retirement village, old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the boundaries of Overstrand Municipality
Private schools and Educational Institutions	Property used by registered private schools for educational purposes only
Charitable institutions	Properties belonging to not-for-gain institutions or organizations that perform charitable work
Sporting bodies	Property used by an organization whose sole purpose is to use the property for sporting purposes, for gain or not. Assistance to professional sporting organizations may differ from that afforded to amateur bodies. The rebate will be award **at the sole discretion of council on an annual basis**.
Agricultural societies	Property belonging to agricultural societies affiliated to the SA Agricultural Union used for the purposes of the society
Cutural institutions	Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.
Museums, libraries, art galleries and botanical gardens	Registered in the name of private persons, open to the public and not operated for gain.
Youth development organisations	Property owned and/or used by organizations such as the Boy Scouts, Girls Guides, Voortrekkers or organizations the Council deems to be similar.
Animal protection	Property owned or used by institutions/organizations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.

SUNDRY TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040 / 1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S1	**BOAT LICENSE/PERMITS, LAUNCHING & ENTRANCE FEE**					
S1J	**Kleinbaai Boat Launching:**					
S1J1	On site Parking pm	1 019.13	1 172.00	980.00	1 127.00	3.99%
S1J2A	Category B1: Shark-view operators/whale-watching (Incl on-site parking) pa	42 756.52	49 170.00	41 112.17	47 279.00	4.00%
S1J2B	Category B2: Shark-view operators/whale-watching (excl on-site parking) pm	3 273.04	3 764.00	3 146.96	3 619.00	4.01%
S1J2C	Category B2: Shark-view operators/whale-watching (excl on-site parking) pa	32 633.91	37 529.00	31 379.13	36 086.00	4.00%
S1J4A	Kelp Collectors pm	4 088.70	4 702.00	3 931.30	4 521.00	4.00%
S1J4B	Kelp Collectors pa	40 793.91	46 913.00	39 225.22	45 109.00	4.00%
S1J4C	Kelp Collectors, Whale Watching and Shark Diving per launch	265.22	305.00	254.78	293.00	4.10%
S1J5	Oversize vessel	tariff + 50%	applicable vat	tariff + 50%	applicable vat	
S1J6A	Nature Conservation	no charge	no vat	no charge	no vat	
S1J6B	Support Service per month	774.78	891.00	745.22	857.00	3.97%
S1J6C	Support Service per launch	103.48	119.00	99.13	114.00	4.39%
S1J7A1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	660.00	759.00	634.78	730.00	3.97%
S1J7A2	Recreational Fishing Vessels < 7m per Launch	77.39	89.00	74.78	86.00	3.49%
S1J7A3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	793.04	912.00	762.61	877.00	3.99%
S1J7A4	Recreational Fishing Vessels > 7m per Launch	103.48	119.00	99.13	114.00	4.39%
S1J7B1	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	720.00	828.00	692.17	796.00	4.02%
S1J7B2	Commercial Fishing Vessels > 7m pa	953.91	1 097.00	917.39	1 055.00	3.98%
S1J7B3	Commercial Fishing Vessels < 7m per launch	90.44	104.00	86.96	100.00	4.00%
S1J7B4	Commercial Fishing Vessels > 7m per launch	115.65	133.00	111.30	128.00	3.91%
S1J8A	Passenger Boats pm	1 633.04	1 878.00	1 570.44	1 806.00	3.99%
S1J8B	Passenger Boats per launch	158.26	182.00	152.17	175.00	4.00%
S1J9	Use of Tractor for Boat Launching per month	276.52	318.00	266.09	306.00	3.92%
S1J11	Formal Shop Rental / month	949.57	1 092.00	913.04	1 050.00	4.00%
S1J12	Informal Trader under cover rental / month	625.22	719.00	600.87	691.00	4.05%
S1M	**Kleinmond Slipway:**					
S1M1	Recreational Fishing (Overstrand Consumers) Vessels < 7m pa	660.00	759.00	634.78	730.00	3.97%
S1M2	Recreational Fishing Vessels < 7m per Launch	77.39	89.00	74.78	86.00	3.49%
S1M3	Recreational Fishing (Overstrand Consumers) Vessels > 7m pa	793.04	912.00	762.61	877.00	3.99%
S1M4	Recreational Fishing Vessels > 7m per Launch	103.48	119.00	99.13	114.00	4.39%
S1M5	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	720.00	828.00	692.17	796.00	4.02%
S1M6	Commercial Fishing Vessels > 7m pa	953.91	1 097.00	917.39	1 055.00	3.98%
S1M7	Commercial Fishing Vessels < 7m per launch	90.44	104.00	86.96	100.00	4.00%
S1M8	Commercial Fishing Vessels > 7m per launch	107.83	124.00	103.48	119.00	4.20%
S1M9	Passenger Boats pm	1 633.04	1 878.00	1 570.44	1 806.00	3.99%
S1M10	Passenger Boats per launch	158.26	182.00	152.17	175.00	4.00%
S1T	**Registered Launching Sites managed by the Overstrand Municipality (08:00-16:00) (Western Cape December School Holiday and when declared by Council) EXCLUDING Buffeljahctsbaai, Blue Water Bay, Du Toit Street Site to the Kleinriver at Stanford.**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S1T1	**Affiliated Members**					
S1T1A	Annually	240.87	277.00	231.30	266.00	4.14%
S1T1B	Monthly	144.35	166.00	139.13	160.00	3.75%
S1T1C	Weekly	72.17	83.00	69.57	80.00	3.74%
S1T1D	Daily	25.22	29.00	24.35	28.00	3.57%
S1T2	**Non- Affiliated Members**					
S1T2A	Annually	480.87	553.00	462.61	532.00	3.95%
S1T2B	Monthly	216.52	249.00	207.83	239.00	4.18%
S1T2C	Weekly	120.87	139.00	116.52	134.00	3.73%
S1T2D	Daily	37.39	43.00	35.65	41.00	4.88%
S2	**BUILDING CONTROL**					
S2A1	Building Plan Fees : Minor Building Works	263.48	303.00	254.78	293.00	3.41%
S2A2	Building Plan Fees : 0 up to 30 m² (Fixed fee)(S2A3 x 30)	991.20	1 139.88	950.44	1 093.00	4.29%
S2A3	Building Plan Fees : Greater than 30 m² up to 100 m² (R/m²)	33.04	38.00	31.74	36.50	4.10%
S2A4	Building Plan Fees : Greater than 100 m² up to 200 ²m (R/m²)	39.13	45.00	37.39	43.00	4.65%
S2A5	Building Plan Fees : Greater than 200 m² up to 300 m² (R/m²)	46.09	53.00	44.35	51.00	3.92%
S2A6	Building Plan Fees : Greater than 300 m² (R/m²)	50.44	58.00	48.70	56.00	3.57%
S2A7	Building Plan Fees : Government Subsidized Housing Schemes smaller than 80 m² (privatly constructed)	235.65	271.00	226.96	261.00	3.83%
S2A8	Building Plan Fees : New Government Subsidised Housing Schemes (Government constructed)	no charge	no vat	no charge	no vat	
S2A9	Building Plan Fees : Government Subsidized Housing Schemes (verandas < 15 m²)	no charge	no vat	no charge	no vat	
S2A10	Building Plan Fees : Agricultural buildings (excluding residential buildings) (R/m²)	21.74	25.00	21.04	24.20	3.33%
S2A11	Building Plan Fees : Industrial buildings (excluding offices)(R/m²)	21.74	25.00	21.04	24.20	3.33%
S2A12	Building Plan Fees : Government Buildings (School, etc) (R/m²)	no charge	no vat	no charge	no vat	
S2A13	Building plan Fees : Application for temporary structures (Wendy House,Stores,Containers,etc.)	586.09	674.00	563.48	648.00	4.01%
S2A14	Buildng Plan Fees : Application for temporary structures (Tents for events)	586.09	674.00	563.48	648.00	4.01%
S2B1	Plan Scrutiny Fees : 0 up to 200 m² (Fixed Fee)	586.09	674.00	563.48	648.00	4.01%
S2B2	Plan Scrutiny Fees : Greater than 200 m² (R/m²)	5.04	5.80	4.78	5.50	5.44%
S2C1	Demolition application	596.52	686.00	573.91	660.00	3.94%
S2D1	Re-inspection fees and Inspections on complaints, rates clearance etc.	336.52	387.00	323.48	372.00	4.03%
S2E1	Administration / Viewing Request, Filing retrieval and Copying of Plans	66.09	76.00	63.48	73.00	4.11%
S2F1	Plan validity extension	265.22	305.00	254.78	293.00	4.10%
S2G1	Heritage Investigation Minor Alterations (no additions)	527.83	607.00	507.83	584.00	3.94%
S2G2	Heritage Investigation add and alt smaller than 30 m² (2 X S2G1)	1 055.66	1 214.01	1 015.65	1 168.00	3.94%
S2G3	Heritage Investigation add and alt greater than 30 m² (2 X S2G2)	2 111.32	2 428.02	2 031.30	2 336.00	3.94%
S2H1	Signage : Application to erect a sign	586.09	674.00	563.48	648.00	4.01%
S2H2	Signage : Application fee for consent (S4.2.1)	515.65	593.00	495.65	570.00	4.04%
S2H3	Signage : Application fee for departure (S4.3.1)	515.65	593.00	495.65	570.00	4.04%
S2H4	Signage : Advertising Costs Local newspapers	4 066.09	4 676.00	3 909.57	4 496.00	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040 / 1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S3	**BUILDING CONTROL: PLAN PRINTING FEES**					
S3A1	Per sheet - Size A0 (Private copy)	68.70	79.00	66.09	76.00	3.94%
S3A2	Size A1 (Private copy)	53.91	62.00	52.17	60.00	3.34%
S3A3	Size A2 (Private copy)	40.00	46.00	38.26	44.00	4.55%
S3A4	Per sheet - Size A0 (Official copy)	53.91	62.00	52.17	60.00	3.34%
S3A5	- Size A1 (Official copy)	40.00	46.00	38.26	44.00	4.55%
S3A6	- Size A2 (Official copy)	27.83	32.00	26.96	31.00	3.23%
S3B1	Per sheet - Size A0 (Private copy) Colour	342.61	394.00	329.57	379.00	3.96%
S3B2	Size A1 (Private copy) Colour	261.74	301.00	251.30	289.00	4.15%
S3B3	Size A2 (Private copy) Colour	174.78	201.00	167.83	193.00	4.14%
S3B4	Per sheet - Size A0 (Official copy) Colour	174.78	201.00	167.83	193.00	4.14%
S3B5	- Size A1 (Official copy) Colour	130.44	150.00	125.22	144.00	4.16%
S3B6	- Size A2 (Official copy) Colour	87.83	101.00	84.35	97.00	4.13%
S5	**BUSINESS LICENSE**					
S5B1	Business Licence - Formal	838.26	964.00	806.09	927.00	3.99%
S5B2	Business Licence - Informal	300.00	345.00	288.70	332.00	3.92%
S5B3	Re-inspection Fee	164.35	189.00	158.26	182.00	3.85%
S5B4	Duplicate Licence Fee	164.35	189.00	158.26	182.00	3.85%
S5B5	Liquor Licence per Calender year (January to December) or part there of					
S5B5A	Application for extended Liquor (Trading Hours up to 2am), per annum	1 808.70	2 080.01	1 739.13	2 000.00	4.00%
S5B5B	Application for extended Liquor (Trading on Sunday) per annum ** (to be applicable according By-law)	1 808.70	2 080.01	1 739.13	2 000.00	4.00%
S15	**CEMETERY**					
	Residents (RES):					
S15A	**Plot Cost (Fixed)**					
Note	**Grave Depths** - Infill grave (between two existing graves) must have a soil coverage of not less than 1 meter; - Other single graves (not infill) must have a soil coverage of not less than 1.5 meters; - Double depht graves (in depth) must have a soil coverage of not less than 1 meters with a 300mm soil between the coffins; - Child grave must have a soil coverage of not less than 1 meter.					
S15A1	All cemeteries - single grave	650.44	748.00	625.22	719.00	4.03%
S15A2	All cemeteries - Doubble graves - depth for two coffins	1 008.70	1 160.00	969.57	1 115.00	4.04%
S15A4	Children under 12years	488.70	562.00	469.57	540.00	4.07%
S15A5	Wall of Remembrance Fees	238.26	274.00	228.70	263.00	4.18%
S15A6	Overstrand Reginal Cemetary: COVID-19 related funerals	0.00	0.00	0.00	0.00	0.00%
S15B	**Indication of grave**					
S15B1	New graves (include inspection before and after funeral)	645.22	742.00	620.00	713.00	4.07%
S15B2	Existing graves	206.96	238.00	199.13	229.00	3.93%
S18	**COMMERCIAL FILMING/PHOTOGRAPHING (Tariff of 50% less charged, when compliant to pre-determined criteria)**					

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S18A	Large per day or part thereof ≥ 50 people	15 398.26	17 708.00	14 806.09	17 027.00	4.00%
S18B	Small per day or part thereof more than 10 but < 50 people	5 400.87	6 211.00	5 193.04	5 972.00	4.00%
S18C	Small per day or part thereof ≤ 10 people	1 549.57	1 782.00	1 489.57	1 713.00	4.03%
S18D	Application Fee per application	1 739.13	2 000.00	new	new	
S18F	**Addition to Shoot**					
S18F1	Animals (per animal per day or part of a day)	193.04	222.00	185.22	213.00	4.22%
S18F2	Area required for production and catering (per m² per day or part of a day)	44.35	51.00	42.61	49.00	4.08%
S18F3	Cancellation Fee (per application at full permit fee)	15% of Fee	applicable vat	15% of Fee	applicable vat	
S18F4	Enviromental Control Officer: Fees per hour or part thereof	452.17	520.00	434.78	500.00	4.00%
S18F5	Vehicles off Public Roads per Parking Bay (per vehicle per day/part of a day)	162.61	187.00	156.52	180.00	3.89%
S20	**CREDIT CONTROL AND DEBT COLLECTION**					
S20A1	Admin fee on arrear accounts Notices	226.09	260.00	315.65	363.00	-28.37%
S20A2	Admin fee on 24 hour Notices - Bulk users	226.09	260.00	315.65	363.00	-28.37%
S20B	Admin fee on arrear accounts Disconnection and Reconnection Fee	530.44	610.00	530.44	610.00	0.00%
S20C	SMS admin fee on arrear accounts Notices	17.39	20.00	21.74	25.00	-20.01%
S23	**FIRE SERVICES & DISASTER MANAGEMENT**					
S23A	Plot Clearing	Actual Cost + R1 170.20 admin. Fee	applicable vat	Actual Cost + R1 130.00 admin. Fee	applicable vat	4.00%
S23B	Re-inspection Fee under By-law	174.78	201.00	167.83	193.00	4.14%
S23C	**Extinghuising of Fires**					
S23C1	Extinguishing of structural fires per hour or part thereof per incident	R1 980.16 + add cost incurred	applicable vat	R1 904.00 + add cost incurred	applicable vat	4.00%
S23C2	Extinguishing of structural fires - indigent households	no charge	no vat	no charge	no vat	
S23C3	Control and Extinguishing of Veld fires payable by registered owner if fire had its sole origin on said owner's property: per hour or part thereof, excluding goFPA Members	R587.60 + add cost incurred	applicable vat	R565.00 + add cost incurred	applicable vat	4.00%
S23C4	Extinguishing of vehicle/equipment fires per hour or part thereof	R503.36 + add cost incurred	applicable vat	R484.00 + add cost incurred	applicable vat	4.00%
S23C5	Assistance at motor vehcile accidents and rescues	no charge	no vat	no charge	no vat	
S23D	**Standby at fire scene**					
S23D1	Per hour or part thereof for vehicle and fire fighters excluding goFPA members	660.87	760.00	634.78	730.00	4.11%
S23E	**Fire Prevention Inspections**					
S23E1	Tank installation - per tank	373.91	430.00	359.13	413.00	4.12%
S23E2	LP Gas - per installation 48Kg and more incl bulk tanks	373.91	430.00	359.13	413.00	4.12%
S23F	**Fire Safety *(* excluding municipal buildings)**					
S23F1	1st compliance inspection per 20 minutes	152.17	175.00	146.09	168.00	4.17%
S23F2	2nd and continuing compliance inspection per 20 minutes	152.17	175.00	146.09	168.00	4.17%
S23F3	Rates Clearance Inspection	202.61	233.00	194.78	224.00	4.02%
S23F5	Fire Compliance Certificate excluding goFPA members	504.35	580.00	485.22	558.00	3.94%
S23G	**Events**					
S23G1	Inspection of location and issuing of Population Certificate	249.57	287.00	240.00	276.00	3.99%
S23G2	Standby at event per event per day or part thereof for vehicle and fire fighters	1 245.22	1 432.00	1 197.39	1 377.00	3.99%

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		R	R	R	R	
S23H	**Burn Permits**					
S23H1	Burn Permit Inspection	312.17	359.00	300.00	345.00	4.06%
S23J	**Special Services**					
S23J1	Ad hoc services	679.13	781.00	653.04	751.00	4.00%
S23J2	Water Supply per hour, excluding water tariff as set out in the water tariff structure	679.13	781.00	653.04	751.00	4.00%
S25	**LAW ENFORCEMENT**					
S25C	**Impoundment of Informal Traders (Hawkers) Goods**					
S25C1	Per Impoundment	743.48	855.00	714.78	822.00	4.02%
S25C2	Removal of illegal structure per structure	3 048.70	3 506.00	2 931.30	3 371.00	4.00%
S25C3	Storage Fee per day	198.26	228.00	190.44	219.00	4.11%
S25D	**Pound fee: Dogs and Cats**					
S25D1	Impoundment of Dogs and Cats per animal	81.74	94.00	78.26	90.00	4.45%
S25D2	Pound fee: from day 2 per day per animal	51.30	59.00	49.57	57.00	3.50%
S25E	**Pound fee: Other Animals (not listed here)**					
S25E1	Impoundment fee per week per animal	799.13	919.00	768.70	884.00	3.96%
S25F	**Pound fee: Horses**					
S25F1	Impoundment of Horses per animal	806.09	927.00	774.78	891.00	4.04%
S25F2	Pound fee: per day per animal	202.61	233.00	194.78	224.00	4.02%
S25G	**Pound fee: Sheep and Goats**					
S25G1	Impoundment of Sheep and Goats per animal	202.61	233.00	194.78	224.00	4.02%
S25G2	Pound fee: per day per animal	101.74	117.00	97.39	112.00	4.47%
S25H	**Pound fee: Cattle**					
S25H1	Impoundment of Cattle per animal	806.09	927.00	774.78	891.00	4.04%
S25H2	Pound fee: per day per animal	152.17	175.00	146.09	168.00	4.16%
S25I	**Pound fee: Pigs**					
S25I1	Impoundment of Pigs per animal	403.48	464.00	387.83	446.00	4.04%
S25I2	Pound fee: per day per animal	152.17	175.00	146.09	168.00	4.17%
S25J	**Pound fee: Poultry**					
S25J1	Impoundment of Poultry per animal	101.74	117.00	97.39	112.00	4.47%
S25J2	Pound fee: per day per animal	20.87	24.00	20.00	23.00	4.35%
S25K	**Pound fee: Shopping Trolley**					
S25K1	Impoundment of Shopping Trolley per trolley	452.17	520.00	434.78	500.00	4.00%
S25P	**Bylaw on Outdoor Advertising**					
S25P1	Impoundment of illegal Advertising/Agent boards (per board) - small <2400cm²	81.74	94.00	78.26	90.00	4.45%
S25P2	Impoundment of illegal Advertising/Agent boards (per board) - large >2400cm²	800.87	921.00	769.57	885.00	4.07%
S28	**LIBRARY**					
S28A1	Copies: A3 / page	4.52	5.20	4.35	5.00	3.91%
S28A3	Copies: A3 page Colour	8.17	9.40	7.83	9.00	4.34%
S28A5	Copies: A4/page (Library content only)	0.87	1.00	0.87	1.00	0.00%
S28A6	Copies: A4/page (Non-Library content)	1.91	2.20	new	new	
S28A7	Copies: A4 page Colour	5.48	6.30	5.22	6.00	4.98%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S28B1	Deposit to person/s non-residents - Fiction & Non-Fiction	452.00	no vat	435.00	no vat	3.91%
S28C1	Fax per page - excluding 0865/6 numbers	5.48	6.30	5.22	6.00	4.98%
S28C2	Fax per page - 0865/6 numbers	9.04	10.40	8.70	10.00	3.97%
S28D1	Lost Cards: Laminated (R/card) first time	27.83	32.00	26.96	31.00	3.23%
S28D1A	Lost Cards: Laminated (R/card)(subsequent lost card)	57.39	66.00	54.78	63.00	4.76%
S28D2	Laminated Cost A3	6.96	8.00	6.78	7.80	2.65%
S28D3	Laminated Cost A4	4.35	5.00	3.83	4.40	13.58%
S28E1	Penalty per book per week	3.00	no vat	3.00	no vat	0.00%
S28E2	Penalty per record/CD per week	3.00	no vat	3.00	no vat	0.00%
S28E3	Penalty per video/DVD per day	5.00	no vat	5.00	no vat	0.00%
S28F1	Scanning of Document - Black & White	22.61	26.00	21.74	25.00	4.00%
S28F2	Scanning of Document - Colour	24.35	28.00	23.48	27.00	3.71%
S28G1	Special Requests - Hold per Book	6.09	7.00	5.65	6.50	7.79%
S28G2	Special Requests - ILL per Book	13.04	15.00	12.17	14.00	7.15%
S28H1	Subscriptions/ reader - Adults (Non residents)	170.44	196.00	163.48	188.00	4.25%
S28H2	Subscriptions/ reader - Children (Non residents)	107.83	124.00	103.48	119.00	4.20%
S28H3	Subscriptions/ reader - Family max 5 (Non residents)	420.00	483.00	403.48	464.00	4.09%
S28K	Visitor's fee - Handling charge / item	14.78	17.00	13.91	16.00	6.25%
S28L1	Hire of Library Hall per Hour - Fundraising event	165.22	190.00	158.26	182.00	4.40%
S28L2	Hire of Library Hall per Hour - NON- Fundraising event	32.17	37.00	31.30	36.00	2.78%
S28M1	Minor Damage to book (per book)	32.17	37.00	31.30	36.00	2.78%
S28M2	Damage or lost library material	As per System Price Rounded	applicable vat	As per System Price Rounded	applicable vat	
S32	**PARKING FEE**					
	Metered parking (excluding public holidays)					
S32P	Parking Monthly Permit per vehicle	302.61	348.00	290.44	334.00	4.19%
S32R	0 - 30 minutes or part thereof - Monday to Friday 08:30 - 16:30 and Saterday 08:30 - 14:00)	no charge	no vat	no charge	no vat	0.00%
S32S	There after per Hour or part thereof (Monday to Friday : 08:30 - 16:30)	4.35	5.00	4.35	5.00	0.00%
S32T	There after per Hour or part thereof Saturday (08:30 - 14:00)	4.35	5.00	4.35	5.00	0.00%
S33	**OPERATIONAL COST**					
S33A	Application fee for Installation of Street Signage (brown direction boards)	cost + 15%	applicable vat	cost + 15%	applicable vat	
S34	**PROPERTY ADMINISTRATION**					
S34A	**Application**					
S34A1	Lease or purchase of/or encroachment on municipal land (excluding Sport Facilities/Stalls and organs of state)	2 608.70	3 000.00	2 793.04	3 212.00	-6.60%
S34A2	Lease or purchase of municipal land - Social Care Institutions / Registered Organisations / NPO's / PBO's/Community organisations	600.00	690.00	600.00	690.00	0.00%
S34A3	Tempory lease of municipal land for the storage of building materials next to building sites	600.00	690.00	600.00	690.00	0.00%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S34C	**Encroachment Fee:**					
S34C1	Encroachments of Veranda, Balcony, Sign, Signboards or similar structure over/onto municipal land (per annum)	499.50	574.43	482.61	555.00	3.50%
S34C2	Encroachments onto municipal land where a lease is not applicable (per annum)	499.50	574.43	482.61	555.00	3.50%
S34C3	Enclosure or exclusive use of portions of the Commonage, Public Open Spaces, Road Reserves or Public Thoroughfares for gardening purposes where a lease is not applicable (per m² per month)	14.40	16.56	13.91	16.00	3.50%
S34G	**Leases**					
S34G1	Tempory use (<12months) of municipal land for general purposes (per m² per month)	5.74	6.60	5.48	6.30	4.74%
S34G2	Lease of municipal land for outdoor seating adjoining a Restaurant (per m² per month)	32.61	37.50	31.30	36.00	4.19%
S34G3	Lease of municipal land to Social Care Institutions / Registered Organisations / NPO's/ PBO's/ Sport facilities/Community organisations (per month)	160.87	185.00	154.78	178.00	3.93%
S34G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	194.78	224.00	186.96	215.00	4.18%
S34G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	97.39	112.00	93.48	107.50	4.18%
S34G6	Lease of municipal land for the displaying of vehicles (per m² per month)	6.09	7.00	5.83	6.70	4.46%
S34H	**Radio Mast**					
S34H1	Equipment on municipal mast - per month per mast	2 208.70	2 540.00	2 123.48	2 442.00	4.01%
S34H2	Space in building adjacent to the mast (per m² per month)	581.74	669.00	559.13	643.00	4.04%
S34H3	Space outside the building adjacent to the mast (per m² per month)	292.17	336.00	280.87	323.00	4.02%
S34H4	Lease of municipal land with a mast on or for the erection of a new mast (per m² per month)	73.91	85.00	71.30	82.00	3.66%
S34J	**Memorial Benches**					
S34J1	Application for a new memorial bench on municipal land	3 631.30	4 176.00	3 491.30	4 015.00	4.01%
S34J2	Fee for a memorial bench on municipal land (per annum)	292.17	336.00	280.87	323.00	4.02%
S36	**PROPERTY INFORMATION**					
S36A1	Clearance Certificate (R/certificate) - ELECTRONIC	110.44	127.00	106.09	122.00	4.10%
S36A2	Clearance Certificate (R/certificate) - MANUAL	336.52	387.00	323.48	372.00	4.03%
S36B1	Deeds office registrations with sales information (R/100 erven or part)	145.22	167.00	140.00	161.00	3.73%
S36B2	Deeds office registrations with sales information (R/erf)	38.26	44.00	36.52	42.00	4.76%
S36C	Extract from the Valuation Roll (R/page)	12.35	14.20	11.83	13.60	4.40%
S36F	Revaluation fee	2 077.39	2 389.00	1 997.39	2 297.00	4.01%
S36G1	Valuation Certificate (R/certificate) - ELECTRONIC	51.30	59.00	49.57	57.00	3.50%
S36G2	Valuation Certificate (R/certificate) - MANUAL	174.78	201.00	167.83	193.00	4.14%
S36H	Access of valuation roll Information on CD	397.39	457.00	381.74	439.00	4.10%
S40	**RENTAL: COMMUNITY HALLS**					
S40.1	All events hosted where the municipal council or administration is the official host	free of charge	no vat	free of charge	no vat	
S40.3	Elections by the Electoral Commission	as per IEC policy	applicable vat	as per IEC policy	applicable vat	
S40.4	Events of Government Departments directly in interest of community	free of charge	no vat	free of charge	no vat	
S40A	**Auditorium & Banqueting Hall**					
S40A1	Deposit for all functions (refundable) - excluding meetings	1 976.00	no vat	1 900.00	no vat	4.00%
S40A2	Hire of Auditorium and Banqueting Hall per Hour or part of a hour	694.78	799.00	667.83	768.00	4.04%
S40A3	Hire of Auditorium per Hour or part of a hour	406.09	467.00	390.44	449.00	4.01%

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		R	R	R	R	
S40A4	Hire of Banqueting Hall per Hour or part of a hour	406.09	467.00	390.44	449.00	4.01%
Note	Hiring of Kitchen (Banqueting Hall & Auditorium) used for the serving of food only is included in the hiring fee mentioned above as this facility forms an integral part of the building and cannot be separated there from.					
S40A5	Non-fundraising events for Schools, other training institutions and sport & recreation per day	527.83	607.00	507.83	584.00	3.94%
S40A6	Piano per event	Actual Tuning Cost	applicable vat	Actual Tuning Cost + R376.00 admin. Fee	applicable vat	
S40A7	Sound and/or Ligthing Equipment per event per hour	110.44	127.00	106.09	122.00	4.10%
S40A8	Use of Kitchen per day	726.09	835.00	698.26	803.00	3.99%
S40A9	Hire of Glasses or Cups, Sauers and teaspoons per event	213.04	245.00	205.22	236.00	3.81%
S40A10	Local NGO's and CBO's per hour per venue - all events	226.96	261.00	218.26	251.00	3.99%
S40A12	Preparation for event - per hour	144.35	166.00	139.13	160.00	3.75%
S40A13	Meetings: Government departments (private meetings), NGO's and CBO's from outside the municipal area, per hour (Banquet hall)	320.00	368.00	307.83	354.00	3.95%
S40A14	Meetings: Local CBO's & NGO's per hour (Banquet hall only)	30.87	35.50	29.57	34.00	4.41%
S40A15	Weddings, Birthdays and Special Occasions per day (including the Kitchen)	2 015.65	2 318.00	1 938.26	2 229.00	3.99%
S40A16	Festivals/Exhibitions/Events per day (max 14 days). Both venues, excluding extras - more than 14 days refer to general tariffs	694.78	799.00	667.83	768.00	4.04%
S40C	**Rental Units - Kleinmond**					
S40C1	Hire per room per month	48.87	56.20	46.96	54.00	4.07%
S40E	**Baardskeerdersbos / Betty's Bay / Blompark / Buffelsjags /Eluxolweni/Fernkloof Hall /Hawston Abalone *Hall* /Kleinmond Youth Centre / Kleinmond Club House / Masakane / Moffat Hall / Mooiuitsig / Overhills / Pringle Bay / Proteadorp / Stanford / Stanford Committee Room / Zwelihle**					
S40E4	Fundraising: (Karaoke) Per daytime *or* evening	320.00	368.00	307.83	354.00	3.95%
S40E5	Funeral Tea (three hours)	132.17	152.00	126.96	146.00	4.10%
S40E6	Local CBO's of vulnerable groups: one booking allowed 24 hours in advance of a social gathering to be scheduled only on week days between 08:00 - 16:30	no charge	no vat	no charge	no vat	
S40E7	Non-fundraising events for Schools, other training institutions and sport & recreation	265.22	305.00	254.78	293.00	4.10%
S40E8	Meetings: Local CBO's and NGO's per hour	30.87	35.50	29.57	34.00	4.41%
S40E9	Non-fundraising (parties) Per daytime *or* evening	160.87	185.00	154.78	178.00	3.93%
S40E10	Use of Kitchen - Fundraising events per event	292.17	336.00	280.87	323.00	4.02%
S40E11	Use of Kitchen - Non Fundraising	292.17	336.00	280.87	323.00	4.02%
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 (Charge seperately)**					
S40J	**Kleinmond Civic Center Hall, & Hawston Thusong Centre**					
S40J1	Deposit: (refundable) Government Imbizos & Government Meetings.	576.00	no vat	554.00	no vat	3.97%
S40J2	Deposit (refundable): Hawston Thusong Centre	1 040.00	no vat	1 000.00	no vat	4.00%
S40J3	Fundraising: Karaoke, Disco, competitions, etc. per daytime or evening	726.09	835.00	698.26	803.00	3.99%
S40J4	Church Services per day	100.87	116.00	97.39	112.00	3.57%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S40J5	Funeral Tea (three hours)	132.17	152.00	126.96	146.00	4.11%
S40J6	Government Imbizos (per day)	2 238.26	2 574.00	2 152.17	2 475.00	4.00%
S40J7	Non-fundraising events for Schools, other training institutions and sport & recreation	265.22	305.00	254.78	293.00	4.10%
S40J8	Meetings: Government Departments (private meetings) & CBO's outside Municipal area per hour	320.00	368.00	307.83	354.00	3.95%
S40J9	Meetings: Local CBO's, NGO's, Non-fund-raising indoor sports per hour (only large groups > 30) - (No Deposits)	30.87	35.50	29.57	34.00	4.41%
S40J10	Preparation for event - per hour	75.65	87.00	73.04	84.00	3.57%
S40J11	Non-fundraising: Parties, weddings, indoor sports, etc. per daytime or evening	363.48	418.00	349.57	402.00	3.98%
S40J12	Tariff for events continuing after midnight (24h00) per hour	222.61	256.00	213.91	246.00	4.07%
S40J13	Sound OR Ligthing Equipment per event (each item) per hour	111.30	128.00	106.96	123.00	4.06%
S40J14	Use of kitchen (per event per day)	350.44	403.00	336.52	387.00	4.13%
S40J15	Use of kitchen for water jugs and glasses or tea cups & sauces (per event per day)	50.44	58.00	48.70	56.00	3.57%
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 (Charge seperately)**					
S43	**RENTAL: INFORMAL TRADERS' (HAWKERS') STALLS, OPEN SPACES & BEACHES (applicable Overstrand Wide)**					
S43A	**CBD**					
S43A1	All open stalls per day (demarcated area)(excluding Western Cape December Holiday plus Easter Weekend)	30.87	35.50	29.57	34.00	4.41%
S43A2	Open Stalls per day (Western Cape December Holiday plus Easter Weekend)	45.22	52.00	43.48	50.00	4.00%
S43B	**Outside the CBD**					
S43B1	Open Stalls Rental - Western Cape December Holiday plus Easter Weekend / pm	100.00	115.00	96.52	111.00	3.61%
S43B2	Open Stalls Rental - excluding Western Cape December Holiday plus Easter Weekend / pm	42.61	49.00	40.87	47.00	4.26%
S43D	**Public Open Space**					
S43D1	Car Park - Private Car Sales per day (demarcated areas)	40.00	46.00	38.26	44.00	4.55%
S43D2	Funfair, Circus etc per day	945.22	1 087.00	908.70	1 045.00	4.02%
S43D3	Welfare, churches, non-profit organizations	no charge	no vat	no charge	no vat	
S43D4	Sport Events per day	4 284.35	4 927.00	4 119.13	4 737.00	4.01%
S43F	**Beaches**					
S43F1	Beach Rentals - per day (Private functions)	1 380.87	1 588.00	1 327.83	1 527.00	3.99%
S43G	**Leases**					
S43G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	194.78	224.00	186.96	215.00	4.18%
S43G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	80.87	93.00	93.48	107.50	-13.49%
S46	**RENTAL: OFFICE**					
S46A	Rental for office space (Hermanus Administration) (per m² per month)	132.17	152.00	126.96	146.00	4.10%
S46A1	Rental for office space (Gansbaai, Stanford & Kleinmond Administrations) (per m² per month)	66.09	76.00	63.48	73.00	4.11%
S46A2	Rental for office space to NGO's/NPO's/Government Departments/State Owned Enterprises irrespective of area (per m² per month)	40.00	46.00	38.26	44.00	4.55%
S46B	Rental for office space - Local Council Functions	no charge	no vat	no charge	no vat	
S48	**RENTAL: SPORT FACILITIES**					
S48A	**Spaces for Sport - Gansbaai / Hawston / Kleinmond / Mount Pleasant / Overhills / Stanford / Zwelihle**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S48A1	Club House - per hour (private events)	182.61	210.00	175.65	202.00	3.96%
S48A2	Club House - Sport events hosted by Overstrand Sport and Recreation structures per 2 hours or part thereof	45.22	52.00	43.48	50.00	4.00%
S48A3	Club House - Sport Event hosted by non Overstrand Sport and Recreation structures - per hour	91.30	105.00	87.83	101.00	3.95%
S48A4	Sport grounds -Per event hosted by non Overstrand Sport and Recreation structures	1 795.65	2 065.00	1 726.96	1 986.00	3.98%
S48A6	Sport grounds - Functions/Events (excluding departmental events)	991.30	1 140.00	953.04	1 096.00	4.01%
S48A8	Change Rooms - Sport events hosted by Overstrand Sport and Recreation Structures	no charge	no charge	no charge	no charge	
Note	**Sportgrounds refer to playing surfaces**					
S49	**RENTAL: VACANT SERVICED ERVEN FOR LOW COST HOUSING**					
S49A	Wetcore Stands (Social Housing) - rent per month	37.39	43.00	35.65	41.00	4.88%
S50	**SCHUSS HOUSES KLEINMOND (Meerenvlei)**					
S50A	Rental per unit per month	1 075.65	1 237.00	1 033.91	1 189.00	4.04%
S55	**SUNDRY**					
S55A	Access to Information as per Act (2 of 2000) - Tariffs	As Stipulated in the Act	applicable vat	As Stipulated in the Act	applicable vat	
S55B1	Administration Cost - RD ACB	actual cost + R52.00	applicable vat	actual cost + R50.00	applicable vat	4.00%
S55B2	Administration Cost - RD cheques, Post Dated Cheques	actual cost + R52.00	applicable vat	actual cost + R50.00	applicable vat	4.00%
S55B3	Administration Cost - Trace of Direct Deposit	actual cost + R106.00	applicable vat	actual cost + R102.00	applicable vat	3.92%
S55D1	Copies: A3 page	4.52	5.20	4.35	5.00	3.91%
S55D2	Copies: A3 page Colour	8.17	9.40	7.83	9.00	4.34%
S55D3	Copies: A4 page	1.91	2.20	1.83	2.10	4.37%
S55D4	Copies: A4 page Colour	5.48	6.30	5.22	6.00	4.98%
S55E	Foreign Bank Cost	actual cost	applicable vat	actual cost	applicable vat	
S55F1	Fax per page - excluding 0865/6 numbers	5.48	6.30	5.22	6.00	4.98%
S55F2	Fax per page - 0865/6 numbers	9.04	10.40	8.70	10.00	3.97%
S55G1	Interest on accounts in arrear	prime + 4%	no vat	prime + 4%	no vat	
S55G2	Placard / Poster Deposit for Elections	4 970.00	no vat	4 779.00	no vat	4.00%
S55G4	Placard / Poster Deposit for Political Parties	4 970.00	no vat	4 779.00	no vat	4.00%
S55H	Placard / Poster each	18.26	21.00	17.39	20.00	5.00%
S55I	Duplicate Account	9.04	10.40	8.70	10.00	3.97%
S55I1	Duplicate PayDay pay slip	9.04	10.40	8.70	10.00	3.97%
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	1 800.00	no vat	3 220.00	no vat	-44.10%
S55K1A	Tender objection deposit (refundable if appeal is upheld)	3 365.00	no vat	3 365.00	no vat	0.00%
S55K1B	Tender objection deposit (partially upheld -50% refundable)	1 675.00	no vat	1 675.00	no vat	0.00%
S55K2	Tender documentation Fee: (less than 50 pages)	34.78	40.00	33.91	39.00	2.57%
S55K3	Tender documentation Fee: (more than 51 pages less than 200 pages)	182.61	210.00	180.00	207.00	1.45%
S55K4	Tender documentation Fee: (more than 200 pages)	391.30	450.00	726.96	836.00	-46.17%
S55K5	Tender documentation Fee (Consultant/CIDB)	695.65	800.00	new	new	
S55L	Advertising Signs Auctioneers per 14days	539.13	620.00	518.26	596.00	4.03%
S55K1	Laminated Cost A3	6.96	8.00	6.78	7.80	2.65%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S55K2	Laminated Cost A4	4.35	5.00	3.83	4.40	13.58%
S60	**SWIMMING POOL**					
S60A	**Daily Tariffs (01 December - 31 March & Easter Weekend & Events approved by the Administration)**					
S60A1	Persons older than 12years of age - per person per DAY or part of a day	4.35	5.00	4.35	5.00	0.00%
S60A2	Children (< 12years) per child per day or part of a day	No Charge	no vat	No Charge	no vat	
S60A4	Galas	106.09	122.00	106.09	122.00	0.00%
S60A5	Training sessions (Schools & Clubs) per season	167.83	193.00	167.83	193.00	0.00%
S65	**TOP MANAGEMENT CONSULTATIONS**					
S65A1	Consultation Fee (Top Management) per hour	1 069.57	1 230.00	1 027.83	1 182.00	4.06%
S72	**TOWN PLANNING: APPLICATION FEES**					
S72A	Amendment, deletion or additional contitions in respect of an existing approval	2 334.78	2 685.00	2 245.22	2 582.00	3.99%
S72B	Application for deviation of SDF/Sectoral Plans	2 748.70	3 161.00	2 642.61	3 039.00	4.01%
S72F	**Removal of Title Deed Restrictions**					
S72F1	Erven 150m² and smaller	270.44	311.00	260.00	299.00	4.01%
S72F2	Erven between 150 m² and 400 m²	540.87	622.00	520.00	598.00	4.01%
S72F3	Erven 400 m² and larger	4 113.04	4 730.00	3 954.78	4 548.00	4.00%
S72G	**Consolidations**					
S72G1	Erven 150m² and smaller	253.04	291.00	243.48	280.00	3.93%
S72G2	Erven between 150 m² and 400 m²	509.57	586.00	489.57	563.00	4.09%
S72G3	Erven 400 m² and larger	2 904.35	3 340.00	2 793.04	3 212.00	3.99%
S72H	**Subdivision (cumulative)**					
S72H1	up to 5 erven	3 925.22	4 514.00	5 446.09	6 263.00	-27.93%
S72H2	6 to 10 erven	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72H3	More than 10	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72H3A	Additional per erf after 10	100.87	116.00	97.39	112.00	3.57%
S72I	**Application for Consent Use/Special Use/Additional Consent**					
S72I1	Erven 150m² and smaller	229.57	264.00	220.87	254.00	3.94%
S72I2	Erven between 150m² and 400m²	611.30	703.00	587.83	676.00	3.99%
S72I3	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72J	**Application for Rezoning**					
S72J1	Erven 150 m² and smaller	611.30	703.00	587.83	676.00	3.99%
S72J2	Erven between 150 m² and 400 m²	1 000.00	1 150.00	4 608.70	5 300.00	-78.30%
S72J3	Erven between 400m² and 5000m²	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72J4	Erven 5000m² and larger	7 650.44	8 798.00	6 423.48	7 387.00	19.10%
S72K	**Departure ito Section 16(2)(b) and (c) of OM Land Use Planning Bylaw**					
S72K1A	Erven 150m and smaller	229.57	264.00	220.87	254.00	3.94%
S72K1B	Erven between 150m² and 400m²	508.70	585.00	488.70	562.00	4.09%
S72K1C	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72L	**Appeal deposit in terms of Section 79(5) of the Bylaw on Municipal Land Use Planning (refundable if appeal is upheld)**					
S72L1	Erven 150m² and smaller	331.00	no vat	331.00	no vat	0.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S72L2	Erven between 150m² and 400 m²	621.00	no vat	621.00	no vat	0.00%
S72L3	Erven 400 m² and larger	3 351.00	no vat	3 351.00	no vat	0.00%
	Note: No appeal fee payable in case of appeal submitted by the Municipal Manager					
S72M	Amendment of site development plan, Constitution/Architectural Guidelines, Phasing, amendement or cancellation of a plan of subdivision or a part thereof	2 113.91	2 431.00	2 032.17	2 337.00	4.02%
S72N	**Determination of Zoning**					
S72N1	Erven 150m² and smaller	611.30	703.00	587.83	676.00	3.99%
S72N2	Erven between 150 m² and 400 m²	4 793.04	5 512.00	4 608.70	5 300.00	4.00%
S72N3	Erven 400 m² and larger	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72N4	Disestablishment of HOA	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72P	**Relaxation of Title Deed** (if combined with departure application only the higest fee applies)					
S72P0	Erven 150m² and smaller	260.87	300.00	new	new	
S72P1	Erven 400m² and smaller	508.70	585.00	488.70	562.00	4.09%
S72P2	Erven larger than 400m²	2 891.30	3 325.00	2 780.00	3 197.00	4.00%
S72Q	**Permission in terms of Zoning Scheme**					
S72Q1	Erven 150m² and smaller	229.57	264.00	220.87	254.00	3.94%
S72Q2	Erven between 150m² and 400m²	508.70	585.00	488.70	562.00	4.09%
S72Q3	Erven 400 m² and larger	2 905.22	3 341.00	2 793.04	3 212.00	4.02%
S72Q4	Closure of Public Place/Part thereof (if combined with rezoning application only the highest fee is applicable	6 680.87	7 683.00	6 423.48	7 387.00	4.01%
S72R	Extention of Time	729.57	839.00	701.74	807.00	3.97%
S72S	Exemption in terms of Section 26	115.65	133.00	111.30	128.00	3.91%
S75	**TOWN PLANNING: LAND USE PLANNING FEE**					
S75A1	Advertising Costs Government Gazette	4 066.09	4 676.00	3 909.57	4 496.00	4.00%
S75A2	Advertising Costs Local newspapers	4 066.09	4 676.00	3 909.57	4 496.00	4.00%
S75A3	Advertising Costs Local Newspaper (Removal of Restriction only)	8 131.30	9 351.00	7 818.26	8 991.00	4.00%
S75A4	Advertising Costs - Placing of Final Notice in the Government Gazette	1 149.57	1 322.00	1 105.22	1 271.00	4.01%
S75B	Regulations of Zoning schemes (printing)	260.87	300.00	461.74	531.00	-43.50%
S75C	Spatial Development Framework (printing)	260.87	300.00	1 090.44	1 254.00	-76.08%
S75D	Zoning Certificate	292.17	336.00	280.87	323.00	4.02%
S75D1	Zoning Certificate - Non Profit Organisation (NPO)	No Charge	no vat	No Charge	no vat	0.00%
S75E	Registered Letters - more than 10 letters, applicant to pay applicable tariffs according to the South African Post Office Rates	applicable rate	applicable vat	applicable rate	applicable vat	
S75G	Search Fee	292.17	336.00	280.87	323.00	4.02%
S75H	Section 30(2) Certification / Clearance (only for the first transfer)	1 722.61	1 981.00	1 656.52	1 905.00	3.99%
S75I	Determination of Administrative Penalty: in terms of Section 90(5) of the Overstrand Municipality Land Use Planning Amendment By-Law, 2020					
S75I1	Formal structure (erven 150m² and smaller) per sqm	5 000.00	5 750.00	new	new	#VALUE!
S75I2	Formal structure (erven larger than 400m²) per sqm	15 000.00	17 250.00	new	new	#VALUE!
S80	**TRAFFIC**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
		R	R	R	R	
S80J	**Business & Other Events**					
S80J1	Per officer per hour or part thereof - Mon - Sat	508.70	585.00	488.70	562.00	4.09%
S80J2	Per officer per hour or part thereof - Sundays and public Holidays	581.74	669.00	559.13	643.00	4.04%
S80J4	Administrative fee for provision of officers - per application	139.13	160.00	139.13	160.00	0.00%
S80K	**Removal of Vehicles/Towing Fee**					
S80K1	Removal of Vehicles per vehicle	1 220.87	1 404.00	1 173.91	1 350.00	4.00%
S80K2	Storage Fees per day	335.65	386.00	322.61	371.00	4.04%
S80K3	Towing Charge	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
S80K4	Wheel Clamping per vehicle	452.17	520.00	434.78	500.00	4.00%
S80L	**Traffic Cones**					
S80L1	Hire of Traffic Cones per Cone per day	72.17	83.00	69.57	80.00	3.74%
S80P	**Disabled Parking Token**					
S80P1	Disabled Parking Token per application - valid for 2year period	133.04	153.00	127.83	147.00	4.08%
S80R	**Impoundment of Boats**					
S80R1	Impoundment Fee per boat	1 808.70	2 080.00	1 739.13	2 000.00	4.00%
S85	**WAYLEAVES AND THE USE OF MUNICIPAL ROAD RESERVES FOR THE INSTALLATION OF SERVICES.**					
S85A	**Administration and Supervision Fee**					
S85A1	Administration fee for a miscellaneous permit to use the road reserve for a period of one month or less other than to install an underground service **per permit/event/incident**	459.13	528.00	441.74	508.00	3.94%
S85A2	Administration fee for a wayleave or permit to use the road reserve to install an underground service **per permit/event/incident**	1 598.26	1 838.00	1 536.52	1 767.00	4.02%
S85A3	Supervision fee for a wayleave or permit to install an underground service **per permit/event/incident**	2 957.39	3 401.00	2 843.47	3 269.99	4.01%
S85A4	Unauthorised commencement of use of the road reserve **per permit/event/incident**	200% of applicable above administration and supervision fee	applicable vat	200% of applicable above administration and supervision fee	applicable vat	
S85B	**Remedying, Repairing and Cleaning**					
S85B1	Remedying substandard reinstatement or reinstatement which does not comply with the road reserve or other Overstrand Municipality infrastructure; cleaning the site; or ensuring compliance with any other requirement the Overstrand Municipality . For the costs incurred by the Overstrand Municipality resulting from any work in, or use of, the road reserve by any person other than the Overstrand Municipality .	Actual costs plus 10% administration fee	applicable vat	Actual costs plus 10% administration fee	applicable vat	
S85C	**Roadway Trench Fee**					
S85C1	Tariff for authorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	226.09	260.00	217.39	250.00	4.00%
S85C2	Tariff for unauthorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	10 373.04	11 929.00	9 973.91	11 470.00	4.00%

REFUSE (SOLID WASTE) TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	1.0400
	DOMESTIC WASTE					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (**R/Month**)	201.59	231.83	193.84	222.91	4.00%
SA1A2	Residential Indigent subsidy as per paragraph A of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SA1A3	Residential Indigent subsidy as per paragraph B, C & D of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	185.49	213.31	185.49	213.31	0.00%
	BUSINESS WASTE					
SAN1C	Commercial/Business (Hostels, Old Age Homes, Caravan Sites, Semi-permanent Resorts etc) (**R/Month)**	201.59	231.83	193.84	222.91	4.00%
SA1N1	Bulk Container 240L (Wheeley bin) **(R/Month) 1** X per week (if available)	201.59	231.83	193.84	222.91	4.00%
SAN1N	Bulk Container 240L (Wheeley bin) **(R/Month) 2** X per week (if available)	403.17	463.64	387.66	445.81	4.00%
SA1N3	Bulk Container 240L (Wheeley bin) **(R/Month) 3** X per week CBD (if available)	604.74	695.45	581.48	668.70	4.00%
SA1N4	Bulk Container 240L (Wheeley bin) **(R/Month) 4** X per week CBD (if available)	806.33	927.28	775.32	891.61	4.00%
SA1N2	Bulk Container 240L (Wheeley bin) **(R/Month) 5** X per week CBD (if available)	1 007.92	1 159.11	969.15	1 114.53	4.00%
SAN1O	Camphill Route **(R/Month)** (If available)	1 583.86	1 821.44	1 522.94	1 751.38	4.00%
SAN1P	Additional Removals per week on **Saturday** per Bin **(R/Month)** per removal	302.37	347.73	290.74	334.35	4.00%
SA1P1	Additional Removals on request Central Town (CBD) per bin **(R/Month**) (Sunday or Public Holidays) per removal	403.17	463.64	387.66	445.81	4.00%
SA1P2	All CBD's additional Removal during normal working week, per Bin, per removal	46.61	53.60	44.82	51.54	4.00%
SA1P3	All CBD's additional Removal on Saturday, per Bin per removal	69.91	80.40	67.22	77.31	4.00%
SA1P4	All CBD's additional Removal during Sunday or Public Holidays, per Bin per removal	93.22	107.20	89.63	103.07	4.00%
SA1Q	Caravan Sites, Chalets, Semi-permanent & Resorts **(R/Month)** (Uilenskraalmond Vakansieoord; Franskraal Vakansieoord; Pearly Beach Camp, Micheal Fuchs Guesthouse) **NO REMOVAL (per unit/site)**	64.85	74.58	62.36	71.71	4.00%
SAN1R	Departmental Consumption (Municipal Consumption per removal site per **month**)	201.59	231.83	193.84	222.91	4.00%
SAN1U	Schools **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SAN1T	Removal outside service area (per removal per hour) (If available)	1 511.87	1 738.65	1 453.72	1 671.78	4.00%
SAN1V	Single Quarters & Transit Camps per unit	64.79	74.51	62.30	71.65	4.00%
SAN1W	Guesthouses, Bed & Breakfast **(R/Month)**	201.59	231.83	193.84	222.91	4.00%
SAN1X	Removal of food waste for safe disposal (**R/per Collection**)	401.36	461.56	385.92	443.81	4.00%
SAN2	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: SAND AND CLEAN BUILDERS RUBBLE: (rounding applicable)**					
SA2A1	Vehicles up to 1 ton load capacity: clean builders rubble (<250mm) and sand: only at Kleinmond Transfer Station, Stanford Drop Off, Pearly Beach Drop Off, Hawston Drop Off and Zwelihle Drop Off. **(All vehicles above 1 ton load capacity only to landfills).**	no Charge	no vat	no Charge	no vat	

Tariff Code	Detail	2021/2022		2020/2021		1.0400
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
SAN2B	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: GENERAL AND GARDEN REFUSE**					
SA2B1	Vehicles up to 1 Ton per vehicle load capacity (maximum volume of 5m³)	no Charge	no vat	no Charge	no vat	
SA2B2	Vehicles >1 & up to 2 Ton per vehicle load capacity	463.93	533.52	446.09	513.00	4.00%
SA2B3	Vehicles >2 & up to 3 Ton per vehicle load capacity	695.44	799.76	668.70	769.00	4.00%
SAN3	**WEIGH BRIDGE - GANSBAAI LANDFILL (rounding applicable)**					
SAN3A	Up to 1 ton load weighed	no Charge	no vat	no Charge	no vat	
SAN3B	Above 1 ton load weighed per ton load weighed	231.51	266.24	222.61	256.00	4.00%
SAN3D	Clean builders rubble and sand	no Charge	no vat	no Charge	no vat	
SAN3F	Mixed builders rubble per ton weighed (load contaminated with waste eg wood, plasitc, paper , cardboard, etc)	231.51	266.24	222.61	256.00	4.00%
SAN4	**BASIC FEE REFUSE SERVICE (Erven without approved building plans)**					
SAN4A	All registered erven without approved building plans **(R/Month)**	100.79	115.90	96.91	111.45	4.00%
SAN5	**SUNDRIES (rounding applicable)**					
SAN5A	Rental of Bulk Container per day (including disposal)	107.83	124.00	103.48	119.00	4.20%
SAN5B	Deposit - rental of bulk containers per 4 bins or less	815.00	no vat	784.00	no vat	3.95%
SAN5C	Asbestos Sheet - per unit (Limited to **max 10m² per six month period**)	131.30	151.00	126.09	145.00	4.13%
SAN5D	Baboon Resistant 240L Wheeley bin with lock delivered to homes - projects	1 284.35	1 477.00	1 234.78	1 420.00	4.01%
SAN5E	Replacement lock on baboon resistant wheelie bin	399.13	459.00	383.48	441.00	4.08%
SAN5F	**Chipped Organic Material at Gansbaai landfill site**					
SAN5F1	Per ton (when available and for self loading)	0.00	0.00	413.91	476.00	-100.00%
SAN5F2	Per cubic (m³) (when available and for self loading)	0.00	0.00	93.04	107.00	-100.00%

SEWER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE7A1	0 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14.89	17.13	14.32	16.47	4.00%
SE7A2	Where no municipal water is used - per RUE per month. Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	131.57	151.31	128.83	148.15	2.13%
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS					
SE7A4	0 - 4.2 kl - **subsidised**	14.89	17.13	14.32	16.47	4.00%
SE7A5	4.3 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	14.89	17.13	14.32	16.47	4.00%
SE7B	**SEWERAGE - GENERAL RESIDENTIAL (Blocks of flats and Residential Buildings)**					
SE7B1	0 - 45kl per kl (based on 90% of max 50kl water usage) per unit per month	14.89	17.13	14.32	16.47	4.00%
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**					
SE7C1	per kl (based on 70% of water usage) per unit per month.	14.89	17.13	14.32	16.47	4.00%
SE7D	**CONSUMPTION - ALL OTHER (Including Commercial, Industrial, School, Sport, etc)**					
SE7D1	per kl (based on 90% of water usage) per unit per month - this percentage may be adjusted according to the Tariff Policy after investigation	14.89	17.13	14.32	16.47	4.00%
SE7E	**CONSUMPTION - DEPARTMENTAL**					
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	14.89	17.13	14.32	16.47	4.00%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	132.20	152.04	127.12	146.19	4.00%
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	132.20	152.04	127.12	146.19	4.00%
SE8A2	Basic Monthly Subsidy Residential Indigent as per paragraph B, C & E of the Indigent Policy per month	115.09	132.35	115.09	132.35	0.00%
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	132.20	152.04	127.12	146.19	4.00%
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	89.08	102.44	85.65	98.50	4.00%
SE8F	**Infrastructure**					
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month	9.60	11.04	9.60	11.04	0.00%
SE8F2	Fixed Infrastructure Basic Charge per erf/unit per month	3.43	3.94	3.43	3.94	0.00%
SE8F3	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent	3.43	3.94	3.43	3.94	0.00%
SE9	**OTHER SEWERAGE CHARGES**					
SE9A	**Vacuum Tanker Service for users not paying tariffs SE7 above - PROVIDED ON REQUEST**					
SE9A1	Vacuum Tanker Service provided on request < 6kl (per 6kl or part thereof)	608.14	699.36	584.75	672.46	4.00%
SE9A2	Vacuum Tanker Service provided on request < 5kl (per 5kl or part thereof)	608.14	699.36	584.75	672.46	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					
SE9A4	Vacuum Tanker Service provided on request > 6kl (per 6kl or part thereof)	608.14	699.36	584.75	672.46	4.00%
SE9A5	Call out fee for Tank Service request but no service due to another defect	608.14	699.36	584.75	672.46	4.00%
SE9A6	More than 3 pipes an additional fee per pipe for users not paying tariff SE7 above	89.08	102.44	85.65	98.50	4.00%
SE9BA	**After Hours Vacuum Tanker Service - PROVIDED ON REQUEST**					
SE9B1	After Hours - per request < 6kl (per 6kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B2	After Hours - per request > 6kl (per 6kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B3	After Hours - per request < 5kl (per 5kl or part thereof)	1 216.28	1 398.72	1 169.49	1 344.91	4.00%
SE9B2	After Hours Businesses with Public Toilets per removal	365.20	419.98	351.15	403.82	4.00%
SE9C	**Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST**					
SE9C1	Normal Applicable Tariff (SE9A1 or SE9A2 or SE9A4) PLUS additional per hour **PLUS SE9C2**	365.21	419.99	351.16	403.83	4.00%
SE9C2	Normal ApplicableTariff (SE9A2) plus additional per km	17.83	20.50	17.14	19.71	4.00%
	After Hours for Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST					
SE9C6	After Hours Applicable Tariff (SE9B1 or SE9B2 or SE9B3) **PLUS additional per hour PLUS SE9C7**	365.20	419.98	351.15	403.82	4.00%
SE9C7	After Hours Applicable Tariff (SE9B2) plus additional per km	17.83	20.50	17.14	19.71	4.00%
SE10	**SUNDRY CHARGES**					
SE9D	**Testing and Connection Fees**					
SE9D1	Testing of the septic and conservancy tanks per test	1 582.61	1 820.00	1 521.74	1 750.00	4.00%
SE9D2	Smallbore sewerage connection fee + tank test	7 260.87	8 350.00	6 981.74	8 029.00	4.00%
SE9D3	Sewer Connection	5 448.70	6 266.00	5 231.30	6 016.00	4.16%
SE9E	**Disposal**					
SE9E1	Charge per kl or part thereof	80.00	92.00	76.52	88.00	4.55%
SE11	**ILLEGAL CONNECTION / TAMPERING FEE**					
SE11A	1st Offence	7 462.00	no vat	7 175.00	no vat	4.00%
SE11B	2 nd Offence (SE11A X 2)	14 924.00	no vat	14 348.00	no vat	4.01%
NOTE: Any requests for tanker services after 15:00 will be charged at the after hour rate						

ELECTRICITY TARIFFS 2020/2021 (ROUNDING APPLICABLE) (AFTER NERSA approval)

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459	
ED	**CONSUMER DEPOSITS**							1.1459	
ED1	Large Power User Group tariff E5 (excluding Kleinmond)	R	0.00	no vat	0.00	no vat		1.1459	
ED2	Large Power User Group tariff E5 Kleinmond 2 weeks highest average consumption	R	calculated	no vat	calculated	no vat			
ED3	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity	R	3 005.00	no vat	2 622.00	no vat		14.61%	
ED4	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity	R	5 267.00	no vat	4 596.00	no vat		14.60%	
ED5	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity	R	12 038.00	no vat	10 505.00	no vat		14.59%	
ED6	Domestic & Commercial Single Phase Pre-paid (Two Part Tariff) - Electricity	R	692.00	no vat	604.00	no vat		14.57%	
ED7	Domestic & Commercial Three Phase Pre-paid (Two Part Tariff) - Electricity	R	1 384.00	no vat	1 208.00	no vat		14.57%	
ED8	Indigent Registered (including UISP)	R	223.00	no vat	195.00	no vat		14.36%	
EDD	**Deposit Defaulters**								
EDD1	Large Power User Group tariff E5 : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD2	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD3	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD4	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EF	**FIXED CHARGES**								
EF1	Infrastructure Charge per Meter per month	R	16.65	19.15	16.65	19.15		0.00%	fixed
E1	**SINGLE PHASE : DOMESTIC**								
E1A	**Two-Part Tariff: Credit meters up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**								
E1A1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
	kWH Unit cost								
E1A2	IBT BLOCK 1 0 - 350 kWh	c	156.61	180.10	136.67	157.17		14.59%	
E1A3	IBT BLOCK 2 351 - 600 kWh	c	230.01	264.51	200.72	230.83		14.59%	
E1A4	IBT BLOCK 3 > 600 kWh	c	282.60	324.99	246.62	283.61		14.59%	
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**								
E1B1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
	kWH Unit cost								
E1B2	IBT BLOCK 1 0 - 350 kWh	c	144.66	166.36	126.24	145.18		14.59%	
E1B3	IBT BLOCK 2 351 - 600 kWh	c	216.75	249.26	189.15	217.52		14.59%	
E1B4	IBT BLOCK 3 > 600 kWh	c	271.65	312.39	237.06	272.62		14.59%	
E1C	**SINGLE PHASE : COMMERCIAL**								
E1C1	Basic Monthly charge per meter	R	408.17	469.40	356.20	409.63		14.59%	
E1C2	kWH Unit cost - Credit Meters	c	234.39	269.55	204.55	235.23		14.59%	
E1C3	KwH Unit cost - Pre-paid meters	c	220.88	254.02	192.76	221.67		14.59%	
E1D	**Life Line One part tariff (Pre-paid meters only) ≤ 30 Amp with Maximum consumption of 350 kWH with average measured over twelve month period. Only available to Informal dwellings**								
	kWH Unit cost								
E1D1	IBT BLOCK 1 0 - 350 kWh	c	146.24	168.18	127.62	146.76		14.59%	

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E1E	**One part tariff (Pre-paid meters only) Local Economic Development Projects**							
	kWH Unit cost							
E1E1	IBT BLOCK 1 0 - 350 kWh	c	252.67	290.57	220.50	253.58		14.59%
E3	**THREE PHASE: COMMERCIAL & DOMESTIC**							
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) DOMESTIC**							
E3E1	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
	kWH Unit cost							
E3E2	IBT BLOCK 1 0 - 350 kWh	c	158.09	181.80	137.96	158.65		14.59%
E3E3	IBT BLOCK 2 351 - 600 kWh	c	230.96	265.60	201.55	231.78		14.59%
E3E4	IBT BLOCK 3 > 600 kWh	c	280.85	322.98	245.09	281.85		14.59%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) DOMESTIC**							
E3E5	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
	kWH Unit cost							
E3E6	IBT BLOCK 1 0 - 350 kWh	c	146.04	167.95	127.45	146.57		14.59%
E3E7	IBT BLOCK 2 351 - 600 kWh	c	217.64	250.29	189.93	218.42		14.59%
E3E8	IBT BLOCK 3 > 600 kWh	c	269.96	310.46	235.59	270.93		14.59%
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) COMMERCIAL**							
E3E9	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
E3E10	**kWH Unit cost**	c	234.39	269.55	204.55	235.23		14.59%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) COMMERCIAL**							
E3E11	Basic Monthly charge per meter	R	816.33	938.78	712.39	819.25		14.59%
E3E12	**kWH Unit cost**	c	220.88	254.02	192.76	221.67		14.59%
E3G	**One-Part Tariff: Pre-paid only; up to 100A (70 kVA BDMD) Businesses, Flats, Sport grounds, Churches.(minimum of 800kWH average for twelve months)**							
E3G1	kWH Unit cost	c	278.79	320.60	243.29	279.78		14.59%
E5	**TIME OF USE TARIFF**							
	Service Charge (per month) for MV and LV consumers							
E5A1	Administrative and Service Charge **Medium Voltage** per month	R	3 881.70	4 463.96	3 387.47	3 895.59		14.59%
E5A1A	Administrative and Service Charge **Low Voltage** per month	R	3 433.00	3 947.95	2 995.90	3 445.29		14.59%
E5A2	Network Demand Charge kVA: Utilised capacity	R	38.29	44.04	31.90	36.69		20.04%
E5A3	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	30.52	35.10	25.39	29.20		20.22%
	Medium Voltage Metering Points (11000V)							
E5A4	Off Peak kWh Unit Charge	c	64.42	74.09	56.22	64.65		14.59%
E5A5	Standard kWh Unit Charge	c	115.97	133.36	101.20	116.38		14.59%
E5A6	Peak kWh Unit Charge	c	376.88	433.41	328.89	378.22		14.59%
	Low Voltage Metering Points (400V)							
E5A7	Off Peak kWh Unit Charge	c	69.27	79.66	60.45	69.52		14.59%
E5A8	Standard kWh Unit Charge	c	120.79	138.91	105.41	121.22		14.59%
E5A9	Peak kWh Unit Charge	c	381.72	438.98	333.12	383.09		14.59%

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459	
ED	**CONSUMER DEPOSITS**							1.1459	
	Sundry Charges								
E5A10	Exceed NOTIFIED MAXIMUM DEMAND (NMD) per kVA Per month	R	1 191.55	1 370.29	1 039.84	1 195.82		14.59%	
E6	**SUBSIDIZED TARIFFS: Grant to be shown separately**								
E6A	Basic Monthly Charge: Residential Indigent as per paragraph A of the Indigent Policy per meter	R	408.17	469.40	356.20	409.63		14.59%	
E6B	Basic Monthly Charge: Residential Indigent as per paragraph B, C & D of the Indigent Policy per meter	R	291.60	335.34	291.60	335.34		0.00%	outoma ties
E7	**PUBLIC LIGHTING & CCTV**								
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	c	101.84	117.11	88.87	102.20		14.59%	
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge)	R	35.73	41.09	31.18	35.86		14.59%	
E7A5	Illuminated street sign boards per month	R	35.73	41.09	31.18	35.86		14.59%	
E8	**CASUAL SUPPLIES**								
E8A1	Per connection includes disconnection excluding hire of kiosk	R	1 406.72	1 617.73	1 227.61	1 411.75		14.59%	
E8A2	Consumption per day if not metered	R	91.40	105.11	79.76	91.72		14.59%	
E8A3	Hire of temporary distribution kiosk, per kiosk, per occasion	R	551.24	633.92	481.05	553.21		14.59%	
E8A4	Deposit (Usage will be subtracted)	R	1 897.61	no vat	1 656.00	no vat		14.59%	
E8A5	One part tariff : Prepaid or Credit Casual Supply	c	277.24	318.82	241.94	278.23		14.59%	
E9	**NETWORK CHARGES: SERVICED LAND**								
E9A1	Netwok charge per serviced plot per month	R	408.17	469.40	356.20	409.63		14.59%	
E9A2	Infrastructure per vacant plot per month	R	16.65	19.15	16.65	19.15		0.00%	FIXED
E10	**SUNDRY CHARGES**								
E10A1	Call-out Fee - office hours (Based on 2 hours for electr & assist + 30km)	R	753.91	867.00	725.22	834.00		3.96%	
E10A2	Call-out Fee - after hours: Weekdays & Saturdays (Based on 2 hrs (time and a half) for electr & assist + 30km)	R	1 058.26	1 217.00	1 017.39	1 170.00		4.02%	
E10A3	Call-out Fee - after hours: Sundays & Public Holidays (Based on 2 hrs (double time) for electr & assist + 30km)	R	1 361.74	1 566.00	1 309.57	1 506.00		3.98%	
E10A4	MV. Switching on Council's equipment office hours (Based on 3 hours for superintendent & electr + 60km)	R	2 194.78	2 524.00	2 110.44	2 427.00		4.00%	
E10A5	MV. Switching on Council's equipment -after hours: Weekdays & Saturdays (Based on 3 hours (time and a half) for a superintendent and an electrician plus 60km)	R	3 145.22	3 617.00	3 024.35	3 478.00		4.00%	
E10A6	MV. Switching on Council's equipment -after hours: Sundays & Public holidays (Based on 3 hours (double time) for a superintendent and an electrician plus 60km)	R	4 097.39	4 712.00	3 940.00	4 531.00		3.99%	
E10A7	Contractor Inspection 2nd	R	738.26	849.00	709.57	816.00		4.04%	
E10A8	Contractor Inspection 3rd	R	1 113.91	1 281.00	1 071.30	1 232.00		3.98%	
E10A9	Change of Circuit Breaker - S/Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	589.57	678.00	566.96	652.00		3.99%	
E10A10	Change of Circuit Breaker - 3 Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	1 504.35	1 730.00	1 446.09	1 663.00		4.03%	
E10A11	Disconnection	R	361.74	416.00	347.83	400.00		4.00%	
E10A12	Reconnection	R	361.74	416.00	347.83	400.00		4.00%	
E10A13	Verification of a Meter Reading	R	361.74	416.00	347.83	400.00		4.00%	
E10A14	Administration fee - recalculation due to no meter access	R	187.83	216.00	180.87	208.00		3.85%	

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E10A15	Test of Meter: 1 & 3 Phase (Conditionally Refundable) External testing	R	694.78	799.00	667.83	768.00		4.04%
E10A16	Test of Meter: All other Meters (Conditionally Refundable) External testing	R	cost + 15%	applicable vat	cost + 15%	applicable vat		
E10A17	Tariff change - change between one part and two-part	R	246.09	283.00	236.52	272.00		4.05%
E10A18	Damage elect meter (based on meter cost + call out X 2)	R	2 471.30	2 842.00	2 376.52	2 733.00		3.99%
E10A19	Damage elect meter 3 phase (based on meter cost + call out X 2)	R	3 773.91	4 340.00	3 628.70	4 173.00		4.00%
E10A20	Replacement of CIU (Meter keypad) (Based on keypad cost and call out fee)	R	1 244.35	1 431.00	1 196.52	1 376.00		4.00%
E10A21	Damage of Bulk meter or change to SSEG (Based on 3 hours for a superintendent and electrician + 60km + bulk meter cost + modem cost)	R	8 167.83	9 393.00	7 853.91	9 032.00		4.00%
E10A22	Change to Time of Use (with existing bulk meter) + Deposit	R	737.39	848.00	708.70	815.00		4.05%
E10A23	Change to Time of Use (without existing bulk meter) + Deposit	R	12 793.04	14 712.00	12 300.87	14 146.00		4.00%
E10A24	Commission of Bulk meter, supplied by customer (call out fee x 3)	R	2 261.74	2 601.00	2 174.78	2 501.00		4.00%
E10A25	Damage of HV Cable	R	cost + R41 192.32	applicable vat	cost + R39 608.00	applicable vat		4.00%
E10A26	Damage of MV Cable	R	cost + R10 768.16	applicable vat	cost + R10 354.00	applicable vat		4.00%
E10A27	Damage of LV Cable	R	cost + R 4 336.80	applicable vat	cost + R 4 170.00	applicable vat		4.00%
E10A28	Damage of Service Connection Cable	R	cost + R 1 084.72	applicable vat	cost + R 1 043.00	applicable vat		4.00%
E10A29	Working without Way leave	R	5 559.13	6 393.00	5 345.22	6 147.00		4.00%
E10A30	Refundable Wayleave **deposit** for HV cables	R	79 389.00	no vat	76 336.00	no vat		4.00%
E10A31	Refundable Way leave **deposit** for MV cables	R	19 848.00	no vat	19 085.00	no vat		4.00%
E10A32	Refundable Way leave **deposit** for LV cables	R	4 289.00	no vat	4 124.00	no vat		4.00%
E10A33	Cancellation Fee of requested service	R	15% of Service Value	no vat	15% of Service Value	no vat		
E10A34	Erection and removal of Banners, signs & lights (per hour) (Vehicle cost + labour)	R	899.13	1 034.00	864.35	994.00		4.02%
E10A35	Replacement of damaged overhead service connection cable (Tariff E13A9 - E10A18)	R	3 800.87	4 371.00	new	new		
E12	**CONVERSION OF METERS**							
E12A1	Convert Credit Meter to Pre-paid: SP (no cable work) (based on meter cost + call out)	R	1 718.26	1 976.00	1 652.17	1 900.00		4.00%
E12A2	Convert Credit Meter to Pre-paid: 3P (no cable work) (based on meter cost + call out)	R	3 020.87	3 474.00	2 904.35	3 340.00		4.01%
E12A3	Convert Credit Three Phase to Singe Phase Pre-paid meter	R	1 552.17	1 785.00	1 492.17	1 716.00		4.02%
E12A4	Convert Credit Three Phase to Single Phase Credit (Commercial only)	R	1 171.30	1 347.00	1 126.09	1 295.00		4.01%
E12A5	Convert Pre-paid Single Phase to Three Phase Pre-paid (based on tariff E13A8) cost includes cable to boundary	R	R12 510.16 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E12A6	Convert pre-paid Three phase to Single phase pre-paid (based on meter cost + call out + CB)	R	1 912.17	2 199.00	1 838.26	2 114.00		4.02%
E12A7	Removal of Meter (based on call out fee)	R	753.04	866.00	724.35	833.00		3.96%
E12A8	Repositioning of Meter (excl. cable) (based on call out fee)	R	753.04	866.00	724.35	833.00		3.96%
E12A9	Repositioning of Meter (incl. cable) (based on call out fee + 30m cable)	R	2 486.96	2 860.00	2 391.30	2 750.00		4.00%
E13	**SERVICE CONNECTIONS**							
E13A1	Builders connection (plus applicable service connection tariff)	R	955.65	1 099.00	919.13	1 057.00		3.97%
E13A4	Single Phase (Credit - 60A) option for Commercial users only (Based on 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 775.65	7 792.00	6 514.78	7 492.00		4.00%
E13A6	Single Phase - (Pre-paid meters - 60A) applicable to Domestic users (Network Permitted) (Based on: 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 775.65	7 792.00	6 514.78	7 492.00		4.00%

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E13A7	Three Phase : (Credit - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	**R**	R12 948.00 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E13A8	Three Phase : (Pre-paid - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	**R**	R12 948.00 + ext fee	applicable vat	R12 029.00 + ext fee	applicable vat		4.00%
E13A9	Non Standard : Pre-paid 30 Amp Single phase (Sub economic connections) (Based on 30m (10mm) cable + meter cost + average labour cost + 15% admin fee)	**R**	6 291.30	7 235.00	6 049.57	6 957.00		4.00%
E13A10	Single Phase (Credit 60A- Developer install cable to boundary) option for Commercial users only (Based on meter cost + call out fee + 15% admin fee)	**R**	1 975.65	2 272.00	1 900.00	2 185.00		3.98%
E13A11	Single Phase (Pre-paid 60A-Developer install cable to boundary) applicable to Domestic users (Network permitted) (Based on meter cost + call out fee + 15% admin fee)	**R**	1 975.65	2 272.00	1 900.00	2 185.00		3.98%
E13A12	Three Phase (Credit 60A- Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	**R**	R3 473.19 + ext fee	applicable vat	R3 339.61 + ext fee	applicable vat		4.00%
E13A13	Three Phase (Pre-paid 60A-Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	**R**	R3 473.19 + ext fee	applicable vat	R3 339.61 + ext fee	applicable vat		4.00%
E13A14	Any other none standard connections		cost + 15% admin	applicable vat	cost + 15% admin	applicable vat		
E14	**ILLEGAL AND UNSAFE CONNECTION / TAMPERING FEE (Including SSEG and damage or bypass of the DSM Hot Water Cylinder Control Unit**							
E14A1	1 st Offence	**R**	4 401.00	no vat	4 232.00	no vat		3.99%
E14A2	2 nd Offence (E14A1 X 2)	**R**	8 802.00	no vat	8 462.00	no vat		4.02%
E14A3	3 rd Offence and re-occurance (Disconnection of service and remedial action fee = double previous* offence fee) *based on current tariffs		2 X E14A2	applicable vat	2 X E14A2	applicable vat		
E14A4	Unsafe / Illegal supply of electricity (per visit) **(reconnection fee included)**	**R**	1 971.30	2 267.00	1 895.65	2 180.00		3.99%
E15	**UPGRADING CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (Network permitted : to be approved by Electricity Department)**							
E15A1	Primary Cost p/kVA -include all HV Equipment UP to HV Substation or identified point of supply excluding Dist. TF	**R**	1 227.19	1 411.27	1 227.19	1 411.27		0.00%
E15A2	Primary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply excluding Dist. TF	**R**	3 655.37	4 203.68	3 514.78	4 042.00		4.00%
E15A3	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF	**R**	4 455.58	5 123.92	4 284.21	4 926.84		4.00%
E15A4	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF and Kiosk	**R**	5 813.05	6 685.01	5 589.47	6 427.89		4.00%
E15A5	Buying/Refund of spare capacity cost/kVA	**R**	100% of approved installation cost	applicable vat	100% of approved installation cost	applicable vat		
E15A6	Investigation Fee	**R**	4 367.10	5 022.16	4 199.13	4 829.00		4.00%
E15A7	FACTOR OF 0,36 APPLICABLE ON DOMESTIC USERS : TARIFF : applicable on E15A3 AND E15A4 (Commercial /Business no factor apply)	**R**	Factor 0.36	applicable vat	Factor 0.36	applicable vat		

Tariff Code	Detail		2021/2022		2020/2021		1.1459	1.1459
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.04	1.1459
ED	**CONSUMER DEPOSITS**							1.1459
E18	**SMALL SCALE EMBEDDED GENERATION (SSEG)**							
	This tariff is available only for approved SSEG connections, where the customers offset their small scale generation (kWh) against purchases from the Municipality, provided that their purchases exceed their generation (kWh). This tariff will only be implemented after NERSA's approved Guidelines have been received. The consumer will stay on his existing tariff **(All prepaid customers excluded) Prepaid customers to convert to credit meter and tariff:**							
E18A2	Feed-in Tariff c/kWh	**c**	83.90	96.49	73.22	84.20		14.59%
DC2	**DEVELOPMENT CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL)**							
DC2A	**Sub Division of existing erf**							
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** STANDARD CONNECTION FEES	**R**	28 925.51	33 264.34	29 205.22	33 586.00		-0.96%
DC2B	**New Developments**							
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (13.8 kVA xE15A2 x.36)	**R**	18 072.58	20 783.47	17 460.00	20 079.00		3.51%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (42kVA x E15A2x.36)	**R**	55 003.50	63 254.03	53 139.13	61 110.00		3.51%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	**R**	3 655.37	4 203.68	3 514.78	4 042.00		4.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	**R**	4 455.58	5 123.92	4 284.21	4 926.84		4.00%

WATER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
WD	**CONSUMER DEPOSITS**					
WD1	Domestic - Water	646.00	no vat	620.76	no vat	4.07%
WD2	Commercial - Water - Consumption < 40kl	2 582.00	no vat	2 483.07	no vat	3.98%
WD3	Commercial - Water - Consumption 40 - 100kl	9 036.00	no vat	8 688.51	no vat	4.00%
WD4	Commercial - Water - Consumption 100 kl +	15 490.00	no vat	14 893.96	no vat	4.00%
WD5	Domestic - Water RUE's	Applicable Rue's X WD1A	no vat	Applicable Rue's X WD1A	no vat	
WD6	Indigent - registered (including UISP)	207.00	no vat	198.82	no vat	4.11%
WDD	**Deposit Defaulters**					
WDD1	Domestic - Water - Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD2	Commercial - Water - Consumption < 40kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD3	Commercial - Water - Consumption 40 - 100kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD4	Commercial - Water - Consumption 100 kl + Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD5	Domestic - Water RUE'sTwo Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
W1	**BASIC CHARGE**					
W1A1	Basic Monthly Charge per erf/unit per month	148.35	170.60	142.64	164.04	4.00%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	148.35	170.60	142.64	164.04	4.00%
W1A2B	Basic Monthly Subsidy: Residential Indigent as per paragraph B, C & D of the Indigent Policy per erf/unit per month	129.14	148.51	129.14	148.51	0.00%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month	15.45	17.77	15.45	17.77	0.00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month	8.41	9.67	8.41	9.67	0.00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households	8.41	9.67	8.41	9.67	0.00%
	See attachment for the amount of RUE's allocated to different household consumers					
W1B	**CONSUMPTION - HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1B1	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B2	7 - 18 kl per kl	12.47	14.34	11.99	13.79	4.00%
W1B3	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1B4	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1B5	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%

1.040
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FINAL

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1B6	>60kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1B7	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B8	7 - 18 kl per kl	16.20	18.63	15.58	17.92	4.00%
W1B9	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1B10	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1B11	46 - 60 kl per kl	55.57	63.90	53.43	61.44	4.00%
W1B12	>60kl per kl	74.10	85.22	71.25	81.94	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1B13	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B14	7 - 18 kl per kl	19.97	22.96	19.20	22.08	4.00%
W1B15	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1B16	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%
W1B17	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1B18	>60kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1B19	0 - 6 kl per kl	6.08	7.00	5.85	6.73	4.00%
W1B20	7 - 18 kl per kl	26.35	30.31	25.34	29.14	4.00%
W1B21	>18 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1BI	**CONSUMPTION - REGISTERED INDIGENT HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1BI1	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI2	7 - 18 kl per kl	12.47	14.34	11.99	13.79	4.00%
W1BI3	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1BI4	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1BI5	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%
W1BI6	>60kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1BI7	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI8	7 - 18 kl per kl	16.20	18.63	15.58	17.92	4.00%
W1BI9	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1BI10	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1BI11	46 - 60 kl per kl	55.57	63.90	53.43	61.44	4.00%
W1BI12	>60kl per kl	74.10	85.22	71.25	81.94	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1BI13	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI14	7 - 18 kl per kl	19.97	22.96	19.20	22.08	4.00%
W1BI15	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1BI16	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1BI17	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1BI18	>60kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1BI19	0 - 6 kl per kl - **subsidised**	6.08	7.00	5.85	6.73	4.00%
W1BI20	7 - 18 kl per kl	26.35	30.31	25.34	29.14	4.00%
W1BI21	>18 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1C	**CONSUMPTION - ALL OTHER**					
	Normal Tariff & Level 1 water restrictions					
W1C1	0 - 18 kl per kl	13.79	15.86	13.26	15.25	4.00%
W1C2	19 - 30 kl per kl	20.23	23.26	19.45	22.37	4.00%
W1C3	31 - 45 kl per kl	31.15	35.82	29.95	34.44	4.00%
W1C4	46 - 60 kl per kl	40.45	46.51	38.89	44.72	4.00%
W1C5	>60 kl per kl	53.94	62.04	51.87	59.65	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1C6	0 - 18 kl per kl	17.93	20.62	17.24	19.83	4.00%
W1C7	19 - 30 kl per kl	26.29	30.23	25.28	29.07	4.00%
W1C8	31 - 45 kl per kl	40.49	46.56	38.93	44.77	4.00%
W1C9	46 - 60 kl per kl	55.58	63.91	53.44	61.46	4.00%
W1C10	>60 kl per kl	74.09	85.20	71.24	81.93	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1C11	0 - 18 kl per kl	22.08	25.39	21.23	24.41	4.00%
W1C12	19 - 30 kl per kl	32.38	37.23	31.13	35.80	4.00%
W1C13	31 - 45 kl per kl	49.83	57.30	47.91	55.10	4.00%
W1C14	46 - 60 kl per kl	68.40	78.66	65.77	75.64	4.00%
W1C15	>60 kl per kl	91.19	104.87	87.68	100.83	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1C16	0 - 10 kl per kl	27.59	31.73	26.53	30.51	4.00%
W1C17	>10 kl per kl	113.99	131.09	109.61	126.05	4.00%
W1D	**OTHER CONSUMERS**					
W1D1	Departmental per Kl (Including temporary connection for municipal purposes)	25.19	28.97	24.86	28.59	1.33%
W1D2	Fire Hoses: Basic per Month	188.79	217.11	181.53	208.76	4.00%
W1D3	Bulk usage (Unconnected to networks) per Kl - Consumers Permanently residing within Overstrand municipality area	15.27	17.56	14.68	16.88	4.00%
W1D3A	Restriction Tariff 1 (level 2 & 3 water restrictions)	19.85	22.83	19.09	21.95	4.00%
W1D3B	Restriction Tariff 2 (level 4 & 5 water restrictions)	24.21	27.84	23.28	26.77	4.00%
W1D3C	Restriction Tariff 3 (level 6 water restrictions)	30.53	35.11	29.36	33.76	4.00%
W1D4	Kid Brooke (Van Cauter 0 - 8000kl per year)	0.08	0.09	0.08	0.09	0.00%
W1D5	Onrus Small Holdings tariff 2 (Van Cauter)	0.08	0.09	0.08	0.09	0.00%
W1D6	Onrus Small Holdings tariff 4 (Per agreement)	1.11	1.28	1.11	1.28	0.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W1D7	Contractors water consumption - temporary connection (only for municipal purposes)	25.19	28.97	24.86	28.59	1.33%
W1D8	Bulk usage (Unconnected to networks) per Kl - People residing outside the Overstrand municipal area	56.63	65.12	54.45	62.62	4.00%
W1D8A	Restriction Tariff 1 (level 2 & 3 water restrictions)	73.62	84.66	70.79	81.41	4.00%
W1D8B	Restriction Tariff 2 (level 4 & 5 water restrictions)	90.62	104.21	87.13	100.20	4.00%
W1D8C	Restriction Tariff 3 (level 6 water restrictions)	113.27	130.26	108.91	125.25	4.00%
W1E	**WET COMMERCIAL, SPORT, PARKS etc (must apply for this tariff)**					
	Normal Tariff & Level 1 water restrictions					
W1E1	0 - 500kl per kl	20.07	23.08	19.30	22.20	4.00%
W1E2	501 - 1000kl per kl	30.35	34.90	29.18	33.56	4.00%
W1E3	>1000kl per kl	40.47	46.54	38.91	44.75	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1E4	0 - 300kl per kl	26.10	30.02	25.10	28.87	4.00%
W1E5	301 - 700kl per kl	39.44	45.35	37.92	43.61	4.00%
W1E6	>700kl per kl	52.60	60.49	50.58	58.17	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1E7	0 - 250kl per kl	32.12	36.93	30.88	35.51	4.00%
W1E8	251 - 500kl per kl	48.55	55.83	46.68	53.68	4.00%
W1E9	>500kl per kl	64.73	74.44	62.24	71.58	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1E10	0 - 100kl per kl	40.14	46.17	38.60	44.39	4.00%
W1E11	>100 kl per kl	80.92	93.06	77.81	89.48	4.00%
W1F	**WET INDUSTRY (Marine etc. must apply for this tariff) (Average of 100kl per day over previous 365 days**					
	Normal Tariff & Level 1 water restrictions					
W1F1	0 - 5800kl per kl	20.91	24.05	20.11	23.13	4.00%
W1F2	> 5800kl per kl	40.47	46.54	38.91	44.75	4.00%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1F3	0 - 5800kl per kl	27.19	31.26	26.14	30.06	4.00%
W1F4	> 5800kl per kl	52.60	60.49	50.58	58.17	4.00%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1F5	0 - 5800kl per kl	33.46	38.48	32.17	37.00	4.00%
W1F6	> 5800kl per kl	64.73	74.44	62.24	71.58	4.00%
	Restriction Tariff 3 (level 6 water restrictions)					
W1F7	0 - 5 800kl per kl	41.81	48.08	40.20	46.23	4.00%
W1F8	>5 800 kl per kl	80.92	93.06	77.81	89.48	4.00%
W2A	**AVAILABILITY CHARGES**					
W2A1	Overstrand per month	148.35	170.60	142.64	164.04	4.00%
W2A2	Farms connected to water pipe line	148.35	170.60	142.64	164.04	4.00%
W2J	**REBATES (This can be granted by the Municipal Manager after application) refer to Policy # 6.8.1**					

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					
W2J1	Kl above average - per kl	25.19	28.97	24.86	28.59	1.33%
W3A	**IRRIGATION WATER ("LEI WATER") & RAW WATER**					
W3A1	Use and pump water (80-90 min) per MONTH Stanford	45.34	52.15	43.60	50.14	4.00%
W3A2	Pearly Beach Small Holdings: Basic	55.33	63.63	53.20	61.18	4.00%
W3A3	Pearly Beach Small Holdings: Consumption 0- 70 kl per kl	4.33	4.98	4.16	4.78	4.00%
W3A4	Pearly Beach Small Holdings: Consumption >70 kl per kl	10.13	11.65	9.74	11.20	4.00%
W3A5	Others per kl	4.33	4.98	4.16	4.78	4.00%
W3A6	Farm 1/722 Stanford as per agreement 1.75% of raw water abstraction from municipal boreholes, maximum 8760 kl/a	0.00	0.00	0.00	0.00	0.00%
W3A7	Farm 586 Volmoed raw water from De Bos pipeline consumption 0 - 300 kl/month per kl	0.00	0.00	0.00	0.00	0.00%
W3A8	Farm 586 Volmoed raw water from De Bos pipeline consumption >300 kl/month per kl	4.31	4.96	3.92	4.51	9.95%
W3B	**IRRIGATION WATER - (TREATED EFFLUENT)**					
W3B2	Hermanus Golf Club per month	49 218.59	56 601.38	47 325.57	54 424.41	4.00%
W3B3	All other per kl	2.77	3.18	2.66	3.06	4.00%
W3B4	Schools, municipal sports grounds & project sport grounds as per agreement	no charge	no vat	no charge	no vat	
W3B5	Curro Holdings - 250kl free per day as per deed of sale	2.77	3.18	2.66	3.06	4.00%
W4	**SUNDRY CHARGES**					
W4A1	Testing of a Meter (Call-out Fee incl)(Conditionally refundable)	991.30	1 140.00	953.04	1 096.00	4.01%
W4A2	Testing of a Meter (Ind/Bulk Meter)(Conditionally refundable) ****Minimum charge of R500***	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
W4A3	Disconnection	449.57	517.00	432.17	497.00	4.03%
W4A4	Reconnection	449.57	517.00	432.17	497.00	4.03%
W4A5	Reconnection After Normal Working Hours	899.13	1 034.00	864.35	994.00	4.02%
W4A6	Administration fee - recalculation due to no meter access	175.65	202.00	168.70	194.00	4.12%
W4A7	Verification of a Meter Reading	246.09	283.00	236.52	272.00	4.05%
W4A8	Final and Special Readings	225.22	259.00	216.52	249.00	4.02%
W4A9	Call-out Fee - Normal Working Hours	448.70	516.00	431.30	496.00	4.03%
W4A10	Call-out Fee - After Hours	898.26	1 033.00	863.48	993.00	4.03%
W4A11	Replacement of damage meter	1 205.22	1 386.00	1 159.13	1 333.00	3.98%
W4A12	Removal of Meter (based on call out fee)	991.30	1 140.00	953.04	1 096.00	4.01%
W4A13	Registration of Borehole (Including inspection fee)	336.52	387.00	323.48	372.00	4.03%
W4A14	Repositioning of Meter (excl. pipe)	986.96	1 135.00	948.70	1 091.00	4.03%
W4A15	Convert to Water Flow Restrictor Meter	3 213.04	3 695.00	3 089.57	3 553.00	4.00%
W4A16	Temporary Connections - Deposit	8 455.00	no vat	8 130.00	no vat	4.00%
W4A17	Temporary Connection - Usage per kl	25.19	28.97	24.35	28.00	3.45%
W4A18	Damage of Water Meter	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W4A19	Damage of Watermain	Actual cost plus R3 398.72	applicable vat	Actual cost plus R3 268.00	applicable vat	4.00%

Tariff Code	Detail	2021/2022		2020/2021		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.040
WD	**CONSUMER DEPOSITS**					1.040
W4A20	Damage of Service Connection (including water meter)	Actual cost plus R893.36	applicable vat	Actual cost plus R859.00	applicable vat	4.00%
W5	**ILLEGAL CONNECTION / TAMPERING FEE**					
W5A1	1st Offence	7 500.00	no vat	7 212.00	no vat	3.99%
W5A2	2 nd Offence Must convert to a flow-restriction watermeter at applicable tariff plus	8 800.00	no vat	8 462.00	no vat	3.99%
W5A3	3rd Offence (Restriction of service and remedial action fee = double previous offence fee)	Previous offence amount X 2	no vat	Previous offence amount X 2	no vat	
W6	**CONNECTION FEE**					
W6A1	20 mm Connection Conventional Meter	5 494.78	6 319.00	5 283.48	6 076.00	4.00%
W6A2	20 mm Connection Water Flow Restrictor Meter	6 525.22	7 504.00	6 273.91	7 215.00	4.01%
W6A3	Other Connections	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W6A4	Connections (Erf Boundary - by Developer)	1 428.70	1 643.00	1 373.91	1 580.00	3.99%
W7	**BULK SERVICES DEVELOPMENT FEES**					
	Tariffs set out in Development Contribution Tariff list					

ANNEXURE TO WATER TARIFFS

ALLOCATION OF RUE's TO CATEGORIES OF CONSUMERS

Clinics - Out patients	* 1 RUE
Flats	* 1 RUE per Unit
Guest Houses and B & B's	* 1 RUE
Household related consumers that do not fall in one of the above household consumer categories	* Upon application the Engineering & Financial Departments will assess the validity within the tariff's structural framework
Old Age Homes, Hostels & Boarding School	* 1 RUE per 7 beds
Retirement Villages, Hospital & Hospice	* 1 RUE per 1 residential unit * 1 RUE per 7 beds
Single Residential erven	* 1 RUE
Townhouse and Group developments	* 1 RUE per unit (Please note that Townhouse/Group Developments must apply should they require more than 1 RUE during development) * RUE's only applicable from date of application and approval

RUE = Residential Unit Equivalent

DEVELOPMENT CONTRIBUTION TARIFFS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC1A	Standard Fee per Equivalent Unit	21 665.22	24 915.00	20 832.17	23 957.00	4.00%
DC2	**ELECTRICITY**					
DC2A	**Sub Division of Existing Erf**					
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** Standard Connection Fees	28 925.51	33 264.34	29 205.22	33 586.00	-0.96%
DC2B	**New Developments**					
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (Based on 13.8 kVA xE15A2 x.36)	18 072.58	20 783.47	17 460.00	20 079.00	3.51%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (Based on 42kVA x E15A2x.36)	55 003.50	63 254.03	53 139.13	61 110.00	3.51%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	3 655.37	4 203.68	3 514.78	4 042.00	4.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	4 455.58	5 123.92	4 284.21	4 926.84	4.00%
DC3	**SEWERAGE**					
DC3A	Standard Fee per Equivalent Unit	14 607.93	16 799.12	14 046.09	16 153.00	4.00%
DC4	**ROADS**					
DC4A	Standard Fee per Equivalent Unit	6 550.19	7 532.72	6 298.26	7 243.00	4.00%
DC5	**STORMWATER**					
DC5A	Standard Fee per Equivalent Unit	7 557.64	8 691.28	7 266.96	8 357.00	4.00%
DC6	**SOLID WASTE**					
DC6A	Standard Fee per Equivalent Unit	1 309.50	1 505.92	1 259.13	1 448.00	4.00%
DC7	**OFF-GRID DEVELOPMENT/UNITS**					
DC7A	As per signed agreement as recommended by the Director: Infrastructure and Planning and approval by the Municipal Manager	as per agreement	applicable vat	as per agreement	applicable vat	
DC8	**EVALUATION/INVESTIGATION LEVIES are payable OVER and ABOVE the Bulk Service Levies**					
DC8A	**Water**					
	No. of Equivalent units					
DC8A1	1 - 4	no charge	no vat	no charge	no vat	
DC8A2	5 - 10	9 073.91	10 435.00	8 725.22	10 034.00	4.00%
DC8A3	11 - 25	15 279.13	17 571.00	14 691.30	16 895.00	4.00%
DC8A4	26 - 50	21 022.61	24 176.00	20 213.91	23 246.00	4.00%
DC8A5	51 - 100	24 124.35	27 743.00	23 196.52	26 676.00	4.00%
DC8A6	101 - 250	26 766.09	30 781.00	25 736.52	29 597.00	4.00%
DC8A7	251 - 500	31 246.09	35 933.00	30 044.35	34 551.00	4.00%
DC8A8	501 - 2000	35 266.09	40 556.00	33 909.57	38 996.00	4.00%
DC8A9	2000 – 5000	42 388.70	48 747.00	40 758.26	46 872.00	4.00%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC8A10	> 5001	48 133.04	55 353.00	46 281.74	53 224.00	4.00%
DC8E	**Sanitation**					
	No. of Equivalent units					
DC8E1	1 - 4	no charge	no vat	no charge	no vat	
DC8E2	5 - 10	9 073.91	10 435.00	8 725.22	10 034.00	4.00%
DC8E3	11 - 25	15 279.13	17 571.00	14 691.30	16 895.00	4.00%
DC8E4	26 - 50	21 022.61	24 176.00	20 213.91	23 246.00	4.00%
DC8E5	51 - 100	24 124.35	27 743.00	23 196.52	26 676.00	4.00%
DC8E6	101 - 250	26 766.09	30 781.00	25 736.52	29 597.00	4.00%
DC8E7	251 - 500	31 246.09	35 933.00	30 044.35	34 551.00	4.00%
DC8E8	501 - 2000	35 266.09	40 556.00	33 909.57	38 996.00	4.00%
DC8E9	2000 – 5000	42 388.70	48 747.00	40 758.26	46 872.00	4.00%
DC8E10	> 5001	48 133.04	55 353.00	46 281.74	53 224.00	4.00%

RESORTS TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
	** A deposit of 50% of the total amount payable is applicable to secure the booking					electricity
	** On cancellation of the booking an administration fee of 15% will deducted from the deposit					
	** On cancellation of the booking less than 14 days prior to the commencement of the booking period, the deposit **will not** be paid back					
R 1	**PALMIET & KLEINMOND CARAVAN PARKS**					
R1A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R1A1	A Stands per day	431.30	496.00	414.78	477.00	3.98%
R1A2	B Stands per day	346.09	398.00	333.04	383.00	3.92%
R1A3	C Stands per day	307.83	354.00	295.65	340.00	4.12%
R1B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R1B1	A Stands per day	239.13	275.00	229.57	264.00	4.17%
R1B2	B Stands per day	205.22	236.00	197.39	227.00	3.97%
R1B3	C Stands per day	187.83	216.00	180.87	208.00	3.85%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R1F	**Sundry Costs**					
R1F1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R1F2	Additional persons up to a maximum of two (2) - per person per day	62.61	72.00	60.00	69.00	4.35%
R1F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	35.65	41.00	33.91	39.00	5.13%
R1F4	Day visitors for campers up to a maximum of four (4) per person per day	62.61	72.00	60.00	69.00	4.35%
R1F5	Day visitors vehicle per day	47.83	55.00	46.09	53.00	3.78%
	NOTE: Special arrangements must be made with the Camp Manager to allow day visitors					
R1F6	Children under two (2) years	no charge	no vat	no charge	no vat	
R1F7	Children under twelve (12)	30.44	35.00	29.57	34.00	2.94%
R1F8	Gate Card / Key Deposit per set - Refundable	181.00	no vat	174.00	no vat	4.02%
R1J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R1J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R1J2	Qulify for a reduced tariff for a period of 30 days	2 904.35	3 340.00	2 793.04	3 212.00	3.99%
R 10	**KLEINMOND: FRANK ROBB HUT**					
R10A	Camping per person per day (Maximum of 10 persons)	102.61	118.00	98.26	113.00	4.43%
R 20	**ONRUS CARVAN PARK: PLETT HOUSE**					
R20A	Peak Season - 1 December - 31 January & Easter Weekend	476.52	548.00	458.26	527.00	3.98%
R20B	Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)	295.65	340.00	284.35	327.00	3.97%
R 30	**ONRUS CARVAN PARK**					
R30A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R30A1	A Stands per day	469.57	540.00	451.30	519.00	4.05%
R30A2	B Stands per day	360.00	414.00	346.09	398.00	4.02%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
R30A3	C Stands per day	329.57	379.00	316.52	364.00	4.12%
R30B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R30B1	A Stands per day	260.00	299.00	249.57	287.00	4.18%
R30B2	B Stands per day	220.00	253.00	211.30	243.00	4.12%
R30B3	C Stands per day	205.22	236.00	197.39	227.00	3.97%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R30F	**Sundry Costs**					
R30F1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R30F2	Additional persons up to a maximum of two (2) - per person per day	68.70	79.00	66.09	76.00	3.94%
R30F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	37.39	43.00	35.65	41.00	4.88%
R30F4	Children under two (2) years	no charge	no vat	no charge	no vat	
R30F5	Children under twelve (12)	35.65	41.00	33.91	39.00	5.13%
R30F6	Daily Functions (pre-arrangement) per day	170.44	196.00	163.48	188.00	4.25%
R30F7	Full 30 day Rental	4 642.61	5 339.00	4 464.35	5 134.00	3.99%
R30F8	Gate Card / Key Deposit per set - Refundable	184.00	no vat	177.00	no vat	3.95%
R30J	**Annual Rental**					
R30J1	Rental per annum	15 189.57	17 468.00	14 605.22	16 796.00	4.00%
	Plus:					
R30J2	Pergola with covering per annum	1 628.70	1 873.00	1 566.09	1 801.00	4.00%
R30J3	Water tap per annum	346.96	399.00	333.91	384.00	3.91%
R30J4	Structure for storing purposes per annum	346.96	399.00	333.91	384.00	3.91%
R30J5	Permanent fireplace structure per annum	346.96	399.00	333.91	384.00	3.91%
R30J6	Electricity per stand per annum	1 321.27	1 519.46	1 153.04	1 326.00	14.59%
R30L	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R30L1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R30L2	Qualify for a reduced tariff for a period of 30 days	3 192.17	3 671.00	3 069.57	3 530.00	3.99%
R 60	**GANSBAAAI CARAVAN PARK**					
R60A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R60A1	A+ Stands per day	382.61	440.00	326.96	376.00	17.02%
R60A2	A Stands per day	304.35	350.00	279.13	321.00	9.04%
R60A3	B Stands per day	239.13	275.00	229.57	264.00	4.17%
R60A4	C Stands per day	217.39	250.00	197.39	227.00	10.13%
R60B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R60B1	A+ Stands per day	260.87	300.00	250.44	288.00	4.17%
R60B2	A Stands per day	226.09	260.00	206.96	238.00	9.24%
R60B3	B Stands per day	204.35	235.00	197.39	227.00	3.53%
R60B4	C Stands per day	186.96	215.00	180.87	208.00	3.37%

Tariff Code	Detail	2021/2022		2020/2021		1.040
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.14590
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R60F	**Sundry Costs**					
R60F1	Additional persons up to a maximum of two (2) - per person per day	62.61	72.00	60.00	69.00	4.35%
R60F2	Additional vehicle or small trailer or small boat - per unit per day	45.22	52.00	43.48	50.00	4.00%
R60F3	Children under two (2) years	no charge	no vat	no charge	no vat	
R60F4	Children under twelve (12)	30.44	35.00	29.57	34.00	2.94%
R60F5	Day visitors for campers up to a maximum of four (4) per person per day	45.22	52.00	43.48	50.00	4.00%
R60F6	Gate Card / Key Deposit per set - Refundable	180.00	no vat	173.00	no vat	4.05%
R60J	**Annual Rental**					
R60J1	Rental per annum	8 526.96	9 806.00	8 199.13	9 429.00	4.00%
E60K	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R60K1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R 80	**HAWSTON DAY CAMPING SITE**					
R80A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R80A1	Camping Sites	205.22	236.00	197.39	227.00	3.97%
R80A2	Parking Fees per vehicle (excluding busses >20 seats)	15.65	18.00	14.78	17.00	5.89%
R80A3	Per Bus >20 seats	175.65	202.00	168.70	194.00	4.12%
R80A4	Entrance Fee: Adults (per person)	15.65	18.00	14.78	17.00	5.89%
R80A5	Entrance Fee: Children (per child < 12)	4.35	5.00	4.35	5.00	0.00%
R80B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R80B1	Camping Sites	111.30	128.00	106.96	123.00	4.06%
R80B2	Parking Fees per vehicle (excluding busses >20 seats)	15.65	18.00	14.78	17.00	5.89%
R80B3	Per Bus >20 seats	175.65	202.00	168.70	194.00	4.12%
R80B4	Entrance Fee: Adults (per person)	15.65	18.00	14.78	17.00	5.89%
R80B5	Entrance Fee: Children (per child < 12)	4.35	5.00	4.35	5.00	0.00%
R80B6	The above tariffs include for up to six (6) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R80E	**Sundry Costs**					
R80E1	Electricity if available per stand per day	29.90	34.38	26.09	30.00	14.59%
R80E2	Additional vehicle or small trailer or small boat - per unit per day	42.61	49.00	40.87	47.00	4.26%
R80E3	Events - partial or whole day camp site, per day or portion of the day (Excluding other services eg. Refuse collection, electricity etc.)	580.87	668.00	558.26	642.00	4.05%
R80J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R80J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	

ANNEXURE D

TARIFF BASKETS

MONTHLY BASKET OF TARIFFS - SINGLE RESIDENTIAL 2021/2022

Residential			Year	Year	Increase/Decrease	
High Consumption with credit elect meter			2020/2021	2021/2022	Amount	%
Valuation		R3 500 000				
Rates			1 370.80	1 425.63	54.83	4.00
Sewer	**SE7A1+SE8A**		628.32	653.45	25.13	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water	50 kl		1 198.72	1 246.67	47.95	4.00
VAT		15%	311.16	323.29	12.13	3.90
SUB TOTAL			**3 756.38**	**3 904.17**	**147.79**	**3.93**
Electricity Credit Meter	1500 kWh		3 555.93	4 074.73	518.81	14.59
VAT		15%	533.39	611.21	77.82	14.59
TOTAL			**7 845.69**	**8 590.11**	**744.42**	**9.49**
SRA Rate as might be applicable to be added						

High Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation		R3 500 000				
Rates			1 370.80	1 425.63	54.83	4.00
Sewer	**SE7A1+SE8A**		628.32	653.45	25.13	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water	50 kl		1 198.72	1 246.67	47.95	4.00
VAT		15%	311.16	323.29	12.13	3.90
SUB TOTAL			**3 756.38**	**3 904.17**	**147.79**	**3.93**
Electricity Prepaid Meter	1500 kWh		3 404.46	3 901.16	496.71	14.59
VAT		15%	510.67	585.17	74.51	14.59
TOTAL			**7 671.50**	**8 390.51**	**719.01**	**9.37**
SRA Rate as might be applicable to be added						

Medium Consumption with credit elect meter			2020/2021	2021/2022	Amount	%
Valuation		R2 500 000				
Rates			973.47	1 012.41	38.94	4.00
Sewer	**SE7A1+SE8A**		377.72	392.83	15.11	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water	25 kl		457.77	476.08	18.31	4.00
VAT		15%	162.43	168.61	6.18	3.80
SUB TOTAL			**2 218.76**	**2 305.05**	**86.29**	**3.89**
Electricity Credit Meter	800 kWh		1 829.59	2 096.52	266.94	14.59
VAT		15%	274.44	314.48	40.04	14.59
TOTAL			**4 322.78**	**4 716.05**	**393.26**	**9.10**
SRA Rate as might be applicable to be added						

Medium Consumption with prepaid elect meter			2020/2021	2021/2022	Amount	%
Valuation		R2 500 000				
Rates			973.47	1 012.41	38.94	4.00
Sewer	**SE7A1+SE8A**		377.72	392.83	15.11	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water	25 kl		457.77	476.08	18.31	4.00
VAT		15%	162.43	168.61	6.18	3.80
SUB TOTAL			**2 218.76**	**2 305.05**	**86.29**	**3.89**
Electricity Prepaid Meter	800 kWh		1 745.04	1 999.64	254.60	14.59
VAT		15%	261.76	299.95	38.19	14.59
TOTAL			**4 225.55**	**4 604.63**	**379.08**	**8.97**
SRA Rate as might be applicable to be added						

Low Consumption with credit meter			2020/2021	2021/2022	Amount	%
Valuation		R1 000 000				
Rates			377.47	392.57	15.10	4.00
Sewer	**SE7A1+SE8A**		277.48	288.58	11.10	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		193.84	201.59	7.75	4.00
Water	15 kl		285.65	297.08	11.43	4.00
VAT		15%	121.58	126.12	4.54	3.74
SUB TOTAL			**1 309.55**	**1 359.47**	**49.92**	**3.81**
Electricity Credit Meter	600 kWh		1 336.35	1 531.32	194.97	14.59
VAT		15%	200.45	229.70	29.25	14.59
SUB TOTAL			**2 846.34**	**3 120.48**	**274.14**	**9.63**
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter				2020/2021	2021/2022	Amount	%
	Valuation	R1 000 000					
Rates				377.47	392.57	15.10	4.00
Sewer	**SE7A1+SE8A**			277.48	288.58	11.10	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	**1X Per Week**			193.84	201.59	7.75	4.00
Water		15 kl		285.65	297.08	11.43	4.00
VAT			15%	121.58	126.12	4.54	3.74
SUB TOTAL				**1 309.55**	**1 359.47**	**49.92**	**3.81**
Electricity Prepaid Meter		600 kWh		1 270.92	1 456.34	185.43	14.59
VAT			15%	190.64	218.45	27.81	14.59
SUB TOTAL				**2 771.10**	**3 034.26**	**263.16**	**9.50**
SRA Rate as might be applicable to be added							

Life-Line Consumption (ONE PART) (Indigent)				2020/2021	2021/2022	Amount	%
	Valuation	R50 000					
Rates				0.00	0.00	0.00	0.00
Sewer	**SE7A1**			20.05	20.85	0.80	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				41.70	41.70	0.00	0.00
Refuse	**1X Per Week**			0.00	0.00	0.00	0.00
Water		8 kl		23.98	24.94	0.96	4.00
VAT			15%	12.86	13.12	0.26	2.05
SUB TOTAL				**98.59**	**100.61**	**2.03**	**2.05**
Electricity Pre-paid		300 kWh		382.86	438.72	55.86	14.59
VAT			15%	57.43	65.81	8.38	14.59
TOTAL				**538.88**	**605.14**	**66.26**	**12.30**
SRA Rate as might be applicable to be added							

Conservancy Tanks					
If tariff SE7 is not applicable	2020/2021	2021/2022	Amount	%
Smaller than 6kl	584.75	608.14	23.39	4.00
Greater than 6kl	584.75	608.14	23.39	4.00
Outside urban area Plus per km	17.14	17.83	0.69	4.00
Plus Per hour	351.15	365.20	14.05	4.00
After hours				
Smaller than 6kl	1 169.49	1 216.28	46.79	4.00
Greater than 6kl	1 169.49	1 216.28	46.79	4.00

Sub-Economic Consumption (Indigent)				2020/2021	2021/2022	Amount	%
	Valuation	R50 000					
Rates				0.00	0.00	0.00	0.00
Sewer	**SE7A1**			0.00	0.00	0.00	0.00
Infrastructure Basic Charge Water, Electricity & Sewer				41.70	41.70	0.00	0.00
Refuse	**1X Per Week**			0.00	0.00	0.00	0.00
Water		6 kl		0.00	0.00	0.00	0.00
VAT			15%	6.26	6.26	0.00	0.00
SUB TOTAL				**47.96**	**47.96**	**0.00**	**0.00**
Electricity Prepaid Meter		150 kWh		189.36	216.99	27.63	14.59
VAT			15%	28.40	32.55	4.14	14.59
TOTAL				**265.72**	**297.49**	**31.77**	**11.96**
SRA Rate as might be applicable to be added							

MONTHLY BASKET OF TARIFFS - BUSINESS 2018/2019

Business - Large (Time of Use)				2020/2021	2021/2022	Amount	%
	Valuation	R35 000 000					
Rates				26 337.50	27 391.00	1 053.50	4.00
Sewer	SE7D1+SE8A		30	9 742.08	10 131.76	389.68	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	Bins 2X Per Week		30	11 629.80	12 094.99	465.19	4.00
Water		460 kl		22 395.32	23 291.13	895.81	4.00
VAT			15%	6 573.11	6 835.71	262.60	4.00
SUB TOTAL				**76 731.35**	**79 798.14**	**3 066.79**	**4.00**
Electricity Credit Meter		108751 + 436kVA		157 418.48	181 164.50	23 746.02	15.08
VAT			15%	23 612.77	27 174.67	3 561.90	15.08
TOTAL				**257 762.61**	**288 137.32**	**30 374.71**	**11.78**
SRA Rate as might be applicable to be added							

Business - Medium (Three Phase)				2020/2021	2021/2022	Amount	%
	Valuation	R3 200 000					
Rates				2 408.00	2 504.32	96.32	4.00
Sewer	SE7D1+SE8A		1	642.64	668.35	25.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		3	581.51	604.77	23.26	4.00
Water		40 kl		914.22	950.79	36.57	4.00
VAT			15%	328.79	341.62	12.83	3.90
SUB TOTAL				**4 928.69**	**5 123.38**	**194.68**	**3.95**
Electricity Credit Meter		7000 kWh		15 030.89	17 223.90	2 193.01	14.59
VAT			15%	2 254.63	2 583.58	328.95	14.59
TOTAL				**22 214.21**	**24 930.86**	**2 716.64**	**12.23**
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2020/2021	2021/2022	Amount	%
	Valuation	R3 200 000					
Rates				2 408.00	2 504.32	96.32	4.00
Sewer	SE7D1+SE8A		1	642.64	668.35	25.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	387.67	403.18	15.51	4.00
Water		40 kl		914.22	950.79	36.57	4.00
VAT			15%	299.71	311.38	11.67	3.89
SUB TOTAL				**4 705.78**	**4 891.55**	**185.77**	**3.95**
Electricity Credit Meter		4000 kWh		8 894.39	10 192.08	1 297.69	14.59
VAT			15%	1 334.16	1 528.81	194.65	14.59
TOTAL				**14 934.33**	**16 612.44**	**1 678.11**	**11.24**
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2020/2021	2021/2022	Amount	%
	Valuation	R3 200 000					
Rates				2 408.00	2 504.32	96.32	4.00
Sewer	SE7D1+SE8A		1	642.64	668.35	25.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	387.67	403.18	15.51	4.00
Water		40 kl		914.22	950.79	36.57	4.00
VAT			15%	299.71	311.38	11.67	3.89
SUB TOTAL				**4 705.78**	**4 891.55**	**185.77**	**3.95**
Electricity Credit Meter		1000 kWh		2 757.89	3 160.27	402.38	14.59
VAT			15%	413.68	474.04	60.36	14.59
TOTAL				**7 877.35**	**8 525.85**	**648.50**	**8.23**
SRA Rate as might be applicable to be added							

Business - Small (Three Phase) Prepaid Electricity				2020/2021	2021/2022	Amount	%
	Valuation	R3 200 000					
Rates				2 408.00	2 504.32	96.32	4.00
Sewer	SE7D1+SE8A		1	642.64	668.35	25.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	387.67	403.18	15.51	4.00
Water		40 kl		914.22	950.79	36.57	4.00
VAT			15%	299.71	311.38	11.67	3.89
SUB TOTAL				**4 705.78**	**4 891.55**	**185.77**	**3.95**
Electricity Pre-paid		1000 kWh		2 639.99	3 025.16	385.17	14.59
VAT			15%	396.00	453.77	57.78	14.59
TOTAL				**7 741.77**	**8 370.49**	**628.72**	**8.12**
SRA Rate as might be applicable to be added							

MONTHLY BASKET OF TARIFFS - VACANT ERVEN 2017/2018

Valuation High			2020/2021	2021/2022	Amount	%
	Valuation	R780 000				
Rates			530.40	551.62	21.22	4.00
Sewer can connect	Availability		127.12	132.20	5.08	4.00
Refuse	Availability		96.91	100.79	3.88	4.00
Electricity	Availability		356.20	408.17	51.97	14.59
Water	Availability		142.64	148.35	5.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	116.46	126.46	10.00	8.58
TOTAL			**1 423.27**	**1 521.12**	**97.85**	**6.87**
SRA Rate as might be applicable to be added						

Valuation Average			2020/2021	2021/2022	Amount	%
	Valuation	R250 000				
Rates			170.00	176.80	6.80	4.00
Sewer can connect	Availability		127.12	132.20	5.08	4.00
Refuse	Availability		96.91	100.79	3.88	4.00
Electricity	Availability		356.20	408.17	51.97	14.59
Water	Availability		142.64	148.35	5.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	116.46	126.46	10.00	8.58
TOTAL			**1 062.87**	**1 146.30**	**83.43**	**7.85**
SRA Rate as might be applicable to be added						

Valuation Lower			2020/2021	2021/2022	Amount	%
	Valuation	R110 000				
Rates			74.80	77.79	2.99	4.00
Sewer can connect	Availability		127.12	132.20	5.08	4.00
Refuse	Availability		96.91	100.79	3.88	4.00
Electricity	Availability		356.20	408.17	51.97	14.59
Water	Availability		142.64	148.35	5.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	116.46	126.46	10.00	8.58
TOTAL			**967.67**	**1 047.30**	**79.62**	**8.23**
SRA Rate as might be applicable to be added						

Valuation Low			2020/2021	2021/2022	Amount	%
	Valuation	R15 000				
Rates			10.20	10.61	0.41	4.00
Sewer can connect	Availability		127.12	132.20	5.08	4.00
Refuse	Availability		96.91	100.79	3.88	4.00
Electricity	Availability		356.20	408.17	51.97	14.59
Water	Availability		142.64	148.35	5.71	4.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
VAT		15%	116.46	126.46	10.00	8.58
TOTAL			**903.07**	**980.11**	**77.04**	**8.53**
SRA Rate as might be applicable to be added						

ANNEXURE E

CAPITAL BUDGET, WARD PROJECTS & HOUSING PROGRAMME

CAPITAL BUDGET 2021/22-2023/24 MTREF

						2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Area	Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
			EXECUTIVE & COUNCIL			**5 000**		**5 000**	**5 000**		**5 000**	**5 000**		**5 000**
Overstrand	Overstrand	Overstrand	MINOR ASSETS COUNCIL	D Arrison	Surplus	5 000		5 000	5 000		5 000	5 000		5 000
			FINANCE AND ADMINISTRATION			**3 770 000**		**3 770 000**	**6 120 000**		**6 120 000**	**3 570 000**		**3 570 000**
Overstrand	Overstrand	Overstrand	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	C Johnson	Surplus	600 000		600 000	600 000		600 000	600 000		600 000
Overstrand	Overstrand	Overstrand	VIDEO CONFERENCE EQUIPMENT	C Johnson	Surplus	250 000		250 000	250 000		250 000	250 000		250 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS ICT ORGANIZATION WIDE	C Johnson	Surplus	1 400 000		1 400 000	3 750 000		3 750 000	1 200 000		1 200 000
Overstrand	Overstrand	Overstrand	UPS REPLACEMENT	C Johnson	Surplus	300 000		300 000	300 000		300 000	300 000		300 000
Overstrand	Overstrand	Overstrand	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMEN	C Johnson	Surplus	250 000		250 000	250 000		250 000	250 000		250 000
Overstrand	Overstrand	Overstrand	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	C Johnson	Surplus	300 000		300 000	300 000		300 000	300 000		300 000
Overstrand	Overstrand	Overstrand	NEW HIGH SITE HAWSTON MOUNTAIN	C Johnson	Surplus	600 000		600 000	600 000		600 000	600 000		600 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS FINANCE	S Reyneke	Surplus	60 000		60 000	60 000		60 000	60 000		60 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS MANAGEMENT SERVICES	D Arrison	Surplus	10 000		10 000	10 000		10 000	10 000		10 000
			PUBLIC SAFETY			**7 897 399**		**7 897 399**	**350 000**		**350 000**	**350 000**		**350 000**
Gansbaai	Gansbaai	Ward 02	RAISING GANSBAAI FIRE STATION ROOF	L Smith	Surplus -Non ta	300 000		300 000						
Hermanus	Hermanus	Ward 03	GREATER HERMANUS TRAFFIC DEPT REMOVAL OF OBSOLET	R Fraser	Surplus -Non ta	1 000 000		1 000 000						
Overstrand	Overstrand	Overstrand	CHANGE EXIT OF KLEINMOND FIRE STATION	L Smith	Surplus-Non tar	300 000		300 000						
Overstrand	Overstrand	Overstrand	UPGRADING OF FACILITIES ABLUTION BLOCK ICS CENTRE	L Smith	Surplus-Non tar	895 314		895 314						
Overstrand	Overstrand	Overstrand	CCTV CAMERAS	L Smith	Surplus-Non tar	33 477		33 477						
Gansbaai	Gansbaai	Ward 02	CCTV CAMERA-COMMUNAL SPORTSFIELD -GANSBAAI	L Smith	Operating Cash	7 772		7 772						
Hermanus	Hermanus	Ward 03	CCTV CAMERAS	L Smith	Operating Cash	24 952		24 952						
Hermanus	Mount Pleasa	Ward 04	CCTV CAMERAS	L Smith	Operating Cash	64 607		64 607						
Hermanus	Zwelihle	Ward 05	CCTV CAMERAS	L Smith	Operating Cash	83 536		83 536						
Hermanus	Zwelihle	Ward 06	CCTV CAMERAS	L Smith	Operating Cash	73 928		73 928						
Hermanus	Fisherhaven	Ward 08	CCTV CAMERAS	L Smith	Operating Cash	5 816		5 816						
Kleinmond	Proteadorp	Ward 09	SAFETY CAMERAS	L Smith	Operating Cash	23 928		23 928						
Gansbaai	Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash	40 231		40 231						
Gansbaai	Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash	4 416		4 416						
Gansbaai	Kleinbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash	2 769		2 769						
Gansbaai	Gansbaai	Ward 02	CCTV CAMERAS	L Smith	Operating Cash	4 416		4 416						
Hermanus	Hawston	Ward 08	CCTV CAMERAS	L Smith	Operating Cash	852		852						
Kleinmond	Kleinmond	Ward 09	SAFETY CAMERAS AT ENTRANCES OF TOWN	L Smith	Operating Cash	17 746		17 746						
Stanford	Stanford	Ward 01	CCTV CAMERAS	L Smith	Operating Cash	3 595		3 595						
Gansbaai	Baardskeerde	Ward 11	CCTV CAMERAS	L Smith	Operating Cash	2 778		2 778						
Gansbaai	Pearly Beach	Ward 11	CCTV CAMERAS	L Smith	Operating Cash	3 282		3 282						
Hermanus	Westcliff	Ward 04	CCTV CAMERAS	L Smith	Land Sales -Rol	3 871		3 871						
Overstrand	Overstrand	Overstrand	CCTV CAMERAS	L Smith	Land Sales -Rol	74		74						
Hermanus	Zwelihle	Wards 12	CCTV CAMERAS	L Smith	Operating Cash	91 493		91 493						
Kleinmond	Kleinmond	Ward 10	CCTV CAMERAS-BETTY'S BAY	L Smith	Operating Cash	5 331		5 331						
Overstrand	Overstrand	Overstrand	ADDITIONAL OFFICES LAW ENFORCEMENT AT BESKEMHOUT	R Fraser	Surplus-Non tar	500 000		500 000						
Overstrand	Overstrand	Overstrand	CCTV SECURITY AT BESKEMHOUTSKLOOF FARM	R Fraser	Surplus-Non tar	300 000		300 000						
Overstrand	Overstrand	Overstrand	ACCESS CONTROL	L Smith	Surplus-Non tar	100 000		100 000						
Hermanus	Hemel&Aarde	Ward 04	BUILDING RENOVATIONS FARM 585/3	R Fraser	Surplus-Roll ove	1 420 501		1 420 501						
Hermanus	Sandbaai	Ward 07	CCTV CAMERAS	L Smith	Operating Cash	75 000		75 000						
Gansbaai	Gansbaai	Ward 14	ESTABLISHING OF A K53 TEST STATION GANSBAAI	R Fraser	Land Sales	1 052 060		1 052 060						
Overstrand	Overstrand	Overstrand	MINOR ASSETS PROTECTION SERVICES	N Micheals	Surplus	350 000		350 000	350 000		350 000	350 000		350 000
Overstrand	Overstrand	Overstrand	VEHICLES PUBLIC SAFETY	T Steenberg	Surplus	865 652		865 652						
Hermanus	Hermanus	Ward 03	CCTV CAMERAS	L Smith	Operating Cash	50 000		50 000						
Hermanus	Mount Pleasa	Ward 04	CCTV CAMERAS MOUNT PLEASANT	L Smith	Operating Cash	100 000		100 000						
Hermanus	Fisherhaven	Ward 08	CCTV FISHERHAVEN	L Smith	Operating Cash	40 000		40 000						
Kleinmond	Bettiesbay	Ward 10	BETTYS BAY CAMERAS	L Smith	Operating Cash	50 000		50 000						
			PLANNING & DEVELOPMENT			**7 987 070**		**7 987 070**	**415 000**		**415 000**	**415 000**		**415 000**
Hermanus	Hermanus	Ward 03	FERNKLOOF NATURE RESERVE FACILITIES (F1/2)	L de Villiers	Surplus -Non ta	2 000 000		2 000 000						
Hermanus	Hermanus	Ward 03	FERNKLOOF NATURE RESERVE FACILITIES (F2/2)	L de Villiers	Land Sales -Rol	2 100 000		2 100 000						
Overstrand	Overstrand	Overstrand	BUILDING CONTROL OFFICE EXTENSION	L Coetzee	Surplus -Non ta	1 000 000		1 000 000						
Kleinmond	Kleinmond	Ward 09	PURCHASE OF ERF 4013 BETTYS BAY	A le Roux	Surplus-Roll ove	100 000		100 000						
Overstrand	Overstrand	Overstrand	ECD CENTRE ESTABLISHMENT	H Blignaut	Land Sales -Rol	475 000		475 000						
Hermanus	Hawston	Ward 08	HAWSTON LANG ERWE TRANSFERS	A le Roux	Land Sales -Rol	147 070		147 070						

CAPITAL BUDGET 2021/22-2023/24 MTREF

						2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Area	Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Hermanus	Hawston	Ward 08	HAWSTON INDUSTRIAL BUSINESS HUB	D Hendriks	Land Sales -Rol	800 000		800 000						
Kleinmond	Kleinmond	Ward 09	KLEINMOND COMMUNITY PROJECT OLD KCIH	D Hendriks	Surplus	700 000		700 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS LED	S Madikane	Surplus	45 000		45 000	45 000		45 000	45 000		45 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS INFRASTRUCTURE &PLANNING	S Muller	Surplus	370 000		370 000	370 000		370 000	370 000		370 000
Overstrand	Overstrand	Overstrand	VEHICLES PLANNING DEVELOPMENT	T Steenberg	Surplus	250 000		250 000						
			COMMUNITY SERVICES			**5 617 030**		**5 617 030**	**760 000**		**760 000**	**760 000**		**760 000**
Kleinmond	Kleinmond	Ward 09	UPGRADE OF MUNICIPAL YARD ABLUTIONS	D Lakey	Surplus -Non ta	500 000		500 000						
Kleinmond	Kleinmond	Ward 09	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	D Lakey	Surplus -Non ta	145 000		145 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS COMMUNITY SERVICES	R Williams	Surplus	760 000		760 000	760 000		760 000	760 000		760 000
Overstrand	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	T Steenberg	Surplus	347 826		347 826						
Hermanus	Hermanus	Ward 03	HERMANUS-WELCOME BOARD	T Marx	Surplus	756 214		756 214						
Hermanus	Onrus/Vermo	Ward 13	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F1/2)	T Marx	Surplus-Non tar	610 366		610 366						
Hermanus	Onrus/Vermo	Ward 13	ONRUS BEACH ABLUTION AND FACILITIES UPGRADE(F2/2)	T Marx	Land Sales -Rol	633 476		633 476						
Kleinmond	Kleinmond	Ward 09	BUS SHELTERS MAIN ROAD	D Van Rhodie	Operating Cash	60 000		60 000						
Kleinmond	Kleinmond	Ward 09	UPGRADING OF TOWN HALL	D Van Rhodie	Operating Cash	110 000		110 000						
Kleinmond	Kleinmond	Ward 09	MINOR ASSETS EQUIPMENT FOR TOWN HALL	D La Kay	Operating Cash	35 000		35 000						
Hermanus	Hermanus	Ward 03	SHELTER FOR COMMUNITIES TAXI RANK	T Marx	Surplus-Non tar	265 884		265 884						
Hermanus	Hermanus	Ward 03	SHELTER FOR COMMUNITIES TAXI RANK	T Marx	Land Sales -Rol	138 264		138 264						
Hermanus	Zwelihle	Ward 12	NEW ROOF TRADING SWARTDAM ROAD	T Marx	Surplus	875 000		875 000						
Gansbaai	Masakhane	Ward 02	NEW ROOF MASAKHANE TRADING AT TAXI RANK	F Myburgh	Surplus	80 000		80 000						
Hermanus	Zwelihle	Ward 06	FENCING ZWEHILE TAXI RANK	D Nel	Surplus	300 000		300 000						
			LIBRARIES			**4 373 611**		**4 373 611**						
Hermanus	Zwelihle	Ward 12	ZWELIHLE LIBRARY	A Wyngaard	Surplus(Ins)	4 373 611		4 373 611						
			SPORT & RECREATION			**5 131 225**	**2 621 000**	**7 752 225**		**500 000**	**500 000**		**5 000 000**	**5 000 000**
Hermanus	Hermanus	Ward 03	DEVELOPMENT OF BMX TRACK SKATE PARK	T Marx	Operating Cash	100 000		100 000						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F1/3)	D Hendriks	Surplus-Non tar	600 000		600 000						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F2/3)	D Hendriks	Land Sales -Rol	1 431 225		1 431 225						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (F3/3)	D Hendriks	MIG		2 021 000	2 021 000						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX STADIUM	D Hendriks	MIG					500 000	500 000		5 000 000	5 000 000
Overstrand	Overstrand	Overstrand	OVERSTRAND WIDE SPORT FACILITIES	D Hendriks	Prov-Sport&Rec		600 000	600 000						
Hermanus	Hermanus	Ward 03	HERMANUS SPORT FACILITY IMPROVEMENT	R Kuchar	Surplus	1 900 000		1 900 000						
Stanford	Stanford	Ward 01	STANFORD FENCE SOCCER RUGBY CLUBHOUSES	F Myburgh	Surplus	400 000		400 000						
Gansbaai	Masakhane	Ward 02	CONSTRUCTION OF CONCRETE SITTING PAVILION MASAKHAI	F Myburgh	Operating Cash	100 000		100 000						
Hermanus	Onrus/Vermo	Ward 13	FENCING DOG PARK	D Nel	Surplus-Non tar	100 000		100 000						
Stanford	Stanford	Ward 01	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS-DU	F Myburgh	Operating Cash	100 000		100 000						
Hermanus	Sandbaai	Ward 07	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING F	T Marx	Operating Cash	150 000		150 000						
Hermanus	Mount Pleasa	Ward 04	MOUNT PLEASANT UPGRADING OF SPORTSGROUNDS	D Nel	Operating Cash	50 000		50 000						
Hermanus	Zwelihle	Ward 12	UPGRADING SCHULPHOEK OUTDOOR GYM FENCING	D Nel	Operating Cash	200 000		200 000						
			HOUSING			**2 100 000**	**52 259 085**	**54 359 085**		**36 458 195**	**36 458 195**		**3 267 000**	**3 267 000**
Overstrand	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	D Hendriks	Construction Contracts		52 259 085	52 259 085		36 458 195	36 458 195		3 267 000	3 267 000
Hermanus	Hawston	Ward 08	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	D Hendriks	Surplus	2 100 000		2 100 000						
			ROADS			**5 941 087**	**5 583 000**	**11 524 087**	**3 675 000**	**13 000 000**	**16 675 000**	**2 450 000**	**2 000 000**	**4 450 000**
Overstrand	Overstrand	Overstrand	VEHICLES ROADS	T Steenberg	Surplus	1 306 087		1 306 087	3 675 000		3 675 000	2 450 000		2 450 000
Gansbaai	Masakhane	Ward 02	SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Gansbaai	Ward 02	GANSBAAI SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Franskraal	Ward 11	SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Blompark	Ward 14	SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	De Kleders	Ward 14	SIDEWALKS	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Gansbaai	Ward 14	SIDEWALKS	J Solomons	Operating Cash	50 000		50 000						
Hermanus	Hermanus	Ward 03	CONSTRUCTION OF NEW CLIFF PATHS	T Marx	Operating Cash	100 000		100 000						
Hermanus	Hermanus	Ward 03	TRAFFIC CALMING	T Marx	Operating Cash	50 000		50 000						
Hermanus	Mount Pleasa	Ward 04	MOUNT PLEASANT SPEEDCALMING	T Marx	Operating Cash	25 000		25 000						
Hermanus	Mount Pleasa	Ward 04	MOUNT PLEASANT SIDEWALKS	T Marx	Operating Cash	50 000		50 000						
Hermanus	Westcliff	Ward 04	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	T Marx	Operating Cash	50 000		50 000						
Hermanus	Westcliff	Ward 04	WESTCLIFF SIDEWALKS	T Marx	Operating Cash	75 000		75 000						

CAPITAL BUDGET 2021/22-2023/24 MTREF

						2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Area	Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Hermanus	Westcliff	Ward 04	VIEWING POINT UPGRADE STILL STREET	T Marx	Operating Cash	100 000		100 000						
Hermanus	Westcliff	Ward 04	WESTCLIFF SPEEDCALMING	T Marx	Operating Cash	50 000		50 000						
Hermanus	Zwelihle	Ward 06	CONSTRUCTION OF SIDEWALKS	T Marx	Operating Cash	200 000		200 000						
Hermanus	Sandbaai	Ward 07	TRAFFIC CALMING	T Marx	Operating Cash	75 000		75 000						
Hermanus	Fisherhaven	Ward 08	CURBING AND TARRING PAVING OF SIDEWALKS	T Marx	Operating Cash	180 000		180 000						
Hermanus	Hawston	Ward 08	CURBING AND TARRING OF SIDEWALKS HAWSTON	T Marx	Operating Cash	100 000		100 000						
Hermanus	Hawston	Ward 08	TRAFFIC CALMING HAWSTON	T Marx	Operating Cash	50 000		50 000						
Rooiels	Rooiels	Ward 10	ANEMONE ROAD PAVING	D Van Rhodie	Operating Cash	150 000		150 000						
Betty's Bay	Mooiuitsig	Ward 10	MOOIUITSIG KERBING	D Van Rhodie	Operating Cash	25 000		25 000						
Kleinmond	Proteadorp	Ward 09	PROTEADORP HEIDELAND CRECHE PARKING AREA	D Van Rhodie	Operating Cash	65 000		65 000						
Hangklip/KM	Hangklip/KM	Ward 10	SPEED CALMING	D Van Rhodie	Operating Cash	50 000		50 000						
Stanford	Thembelihle	Ward 01	TRAFFIC CALMING	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Pearly Beach	Ward 11	TRAFFIC CALMING	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Buffeljachtsba	Ward 11	TRAFFIC CALMING	J Solomons	Operating Cash	50 000		50 000						
Hermanus	Zwelihle	Ward 12	SIDEWALKS AND SPEED CALMING MEASURES	T Marx	Operating Cash	150 000		150 000						
Hermanus	Onrus	Ward 13	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALK	T Marx	Operating Cash	200 000		200 000						
Hermanus	Vermont	Ward 13	CONSTRUCTION AND EXTENSION OF COASTAL PATH	T Marx	Operating Cash	200 000		200 000						
Hermanus	Vermont	Ward 13	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE	T Marx	Operating Cash	70 000		70 000						
Stanford	Stanford	Ward 01	REVITALISATION OF CBD	F Myburgh	Operating Cash	200 000		200 000						
Stanford	Stanford	Ward 01	REVITALISATION OF CBD	F Myburgh	Surplus -Non ta	400 000		400 000						
Hermanus	Hawston	Ward 08	EXTENSION OF PLEIN STREET	T Marx	Surplus-Non tar	400 000		400 000						
Hermanus	Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus-Non tar	920 000		920 000						
Gansbaai	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	D Hendriks	MIG		5 583 000	5 583 000		5 000 000	5 000 000			
Stanford	Stanford	Ward 01	STANFORD HOUSING PROJECT BUS ROUTE	D Hendriks	MIG					4 000 000	4 000 000			
Gansbaai	Masakhane	Ward 02	MASAKHANE HOUSING PROJECT BUS ROUTE	D Hendriks	MIG					4 000 000	4 000 000		2 000 000	2 000 000
			ELECTRICITY			**37 791 944**	**30 419 000**	**68 210 944**	**12 775 000**	**7 000 000**	**19 775 000**	**17 450 000**	**7 000 000**	**24 450 000**
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4)	D Maree	EL22/23/24	17 000 000		17 000 000	2 100 000		2 100 000	5 000 000		5 000 000
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	D Maree	DBSA-Public Cont		11 900 000	11 900 000						
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	D Maree	BICL	6 500 000		6 500 000						
Gansbaai	Gansbaai	Multi-ward G	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	D Maree	INEP		15 000 000	15 000 000						
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	K d Plessis	INEP		3 519 000	3 519 000		7 000 000	7 000 000		7 000 000	7 000 000
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	K d Plessis	Surplus -Non ta	2 500 000		2 500 000						
Kleinmond	Kleinmond	Ward 09	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	K d Plessis	Surplus -Non ta	115 000		115 000						
Hermanus	Hermanus	Ward 03	HERMANUS MV LV UPGRADE/REPLACEMENT(F1/2)	K d Plessis	EL23/24				3 000 000		3 000 000	6 000 000		6 000 000
Hermanus	Hermanus	Ward 03	HERMANUS MV LV UPGRADE/REPLACEMENT(F2/2)	K d Plessis	EL20 Roll over	4 939 913		4 939 913						
Kleinmond	Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F1/2)	K d Plessis	EL23/24				2 000 000		2 000 000	2 000 000		2 000 000
Kleinmond	Kleinmond	Ward 09	KLEINMOND MV LV NETWORK UPGRADE(F2/2)	K d Plessis	EL20 Roll over	1 860 714		1 860 714						
Hermanus	Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F1/2)	K d Plessis	EL23/24				2 000 000		2 000 000	2 000 000		2 000 000
Hermanus	Hawston	Ward 08	HAWSTON MV LV UPGRADE REPLACEMENT(F2/2)	K d Plessis	EL20 Roll over	372 282		372 282						
Overstrand	Overstrand	Overstrand	VEHICLES ELECTRICITY DISTRIBUTION HM	T Steenberg	Surplus	2 230 435		2 230 435	3 675 000		3 675 000	2 450 000		2 450 000
Hermanus	Zwelihle	Ward 05	HIGHMAST LIGHTS	K d Plessis	Surplus-Non tar	743 523		743 523						
Hermanus	Zwelihle	Ward 12	ZITHANDE STREET LIGHTS	K du Plessis	Operating Cash	370 077		370 077						
Hermanus	Sandbaai	Ward 07	STREET LIGHTS	K d Plessis	Operating Cash	100 000		100 000						
Hermanus	Fisherhaven	Ward 08	STREET LIGHTS	K d Plessis	Operating Cash	30 000		30 000						
Hermanus	Vermont	Ward 13	STREET LIGHTS	K d Plessis	Operating Cash	30 000		30 000						
Overstrand	Overstrand	Overstrand	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CON	S Muller	EL22	1 000 000		1 000 000						
			WATER			**42 367 119**	**9 615 000**	**51 982 119**	**22 000 000**	**3 900 000**	**25 900 000**	**19 000 000**	**3 000 000**	**22 000 000**
Overstrand	Overstrand	Overstrand	REFURBISHMENT OF BULK WATER PIPELINES	H Blignaut	EL22/23/24	3 000 000		3 000 000	2 000 000		2 000 000	1 500 000		1 500 000
Overstrand	Overstrand	Overstrand	FENCING AT WATER INSTALLATIONS	H Blignaut	EL22/23	700 000		700 000	500 000		500 000			
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/3)	H Blignaut	EL22/23/24	10 000 000		10 000 000	10 000 000		10 000 000	7 000 000		7 000 000
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F2/3)	H Blignaut	EL21-Infra Levy	8 000 000		8 000 000						
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES(F3/3)	H Blignaut	EL21 -Roll over	3 622 580		3 622 580						
Overstrand	Overstrand	Overstrand	WATER FACILITIES CONTINGENCY	H Blignaut	EL22/23/24	400 000		400 000	500 000		500 000	500 000		500 000
Kleinmond	KM/BB/PB	Multi-ward K	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	H Blignaut	EL23/24				6 000 000		6 000 000	6 000 000		6 000 000
Kleinmond	KM/BB/PB	Multi-ward K	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGR	H Blignaut	EL22	2 000 000		2 000 000						
Kleinmond	Bettiesbay	Ward 10	NEW VOORBERG BOOSTER PUMP STATION	H Blignaut	EL23				3 000 000		3 000 000			
Hermanus	Hermanus	Multi-ward H	UPGRADE HERMANUS WELL FIELDS PHASE 2	H Blignaut	EL21 -Roll over	6 691 709		6 691 709						
Gansbaai	Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VA	D Hendriks	MIG		4 000 000	4 000 000		3 900 000	3 900 000			
Stanford	Stanford	Ward 01	UPGRADE BULK WATER	D Hendriks	MIG		5 615 000	5 615 000						

CAPITAL BUDGET 2021/22-2023/24 MTREF

						2021/22 BUDGET			2022/23 BUDGET			2023/24 BUDGET		
Area	Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
Gansbaai	Buffeljachtsba	Ward 11	WATER TREATMENT PLANT FOR BUFFELJACHTSBAAI	D Hendriks	MIG								3 000 000	3 000 000
Overstrand	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	H Blignaut	EL21-Infra Levy	7 272 830		7 272 830						
Hermanus	Mount Pleasa	Ward 04	BASIC SERVICES FOR EMERGENCY HOUSING	T Steenberg	Land Sales -Rol	250 000		250 000						
Hermanus	Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus-Non tar	280 000		280 000						
Overstrand	Overstrand	Overstrand	EHP WATER PROVISION FOR INFORMAL SETTLEMENTS	T Steenberg	Surplus-Non tar	150 000		150 000						
Gansbaai	Gansbaai	Multi-ward G	NEW BOOSTER PUMP STATION GANSBAAI TO DE KELDERS A	H Blignaut	EL24							2 000 000		2 000 000
Gansbaai	Gansbaai	Multi-ward G	REFURBISH KRAAIBOSCH PUMP STATION AND PIPELINE	H Blignaut	EL24							2 000 000		2 000 000
			SEWERAGE			**30 874 717**	**10 016 000**	**40 890 717**	**18 900 000**	**16 428 000**	**35 328 000**	**16 000 000**	**15 568 000**	**31 568 000**
Overstrand	Overstrand	Overstrand	SEWERAGE FACILITIES CONTINGENCY	H Blignaut	EL22/23/24	650 000		650 000	700 000		700 000	700 000		700 000
Kleinmond	Kleinmond	Ward 09	KLEINMOND SEWER NETWORK EXTENSION	H Blignaut	EL23/24				4 000 000		4 000 000	3 300 000		3 300 000
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F1/3)	H Blignaut	EL22/23/24	3 450 000		3 450 000	8 000 000		8 000 000	3 000 000		3 000 000
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F2/3)	H Blignaut	EL21 -Roll over	1 080 080		1 080 080						
Kleinmond	Kleinmond	Multi-ward K	KLEINMOND WWTW REFURBISH UPGRADE (F3/3)	H Blignaut	MIG					2 000 000	2 000 000		1 538 000	1 538 000
Gansbaai	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION (F1/2)	H Blignaut	EL22	4 000 000		4 000 000						
Gansbaai	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION (F2/2)	H Blignaut	EL21-Infra Levy	3 348 170		3 348 170						
Overstrand	Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS (F1/2)	H Blignaut	EL22	800 000		800 000						
Overstrand	Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS (F2/2)	H Blignaut	Surplus -Non ta	1 200 000		1 200 000						
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F1/3)	H Blignaut	EL22/23/24	4 000 000		4 000 000	5 000 000		5 000 000	4 000 000		4 000 000
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F2/3)	H Blignaut	EL21-Roll over	6 877 317		6 877 317						
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS (F3/3)	H Blignaut	WSIG		5 182 000	5 182 000		9 200 000	9 200 000			
Hermanus	Hermanus	Multi-ward H	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWA	H Blignaut	EL22	3 000 000		3 000 000						
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE	H Blignaut	EL24							5 000 000		5 000 000
Hermanus	Zwelihle	Ward 06	EMERGENCY HOUSING PROJECT SCHULPHOEK	T Steenberg	Surplus-Non tar	1 400 000		1 400 000						
Overstrand	Overstrand	Overstrand	EHP SEWER PROVISION FOR INFORMAL SETTLEMENTS	T Steenberg	Surplus-Non tar	620 000		620 000						
Gansbaai	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	D Hendriks	MIG		4 834 000	4 834 000		5 228 000	5 228 000		10 530 000	10 530 000
Hermanus	Zwelihle	Multi-ward H	ZWELIHLE SEWER (F1/2)	D Hendriks	MIG								3 500 000	3 500 000
Hermanus	Zwelihle	Multi-ward H	ZWELIHLE SEWER (F2/2)	D Hendriks	Surplus-Non tar	449 150		449 150						
Hermanus	Hermanus	Multi-ward H	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGA	H Blignaut	EL23				1 200 000		1 200 000			
			STORMWATER			**6 590 000**		**6 590 000**						
Gansbaai	Franskraal	Ward 11	STORMWATER AD HOC	J Solomons	Surplus -Non ta	1 500 000		1 500 000						
Kleinmond	Betty's/Pringl	Ward 10	STORMWATER NETWORK	D Van Rhodie	Surplus -Non ta	1 000 000		1 000 000						
Hermanus	Hermanus	Multi-ward H	STORMWATER NETWORK	T Marx	Surplus -Non ta	1 000 000		1 000 000						
Hermanus	Sandbaai	Ward 07	SANDBAAI STORMWATER PROJECT-LONG STREET	T Marx	Land Sales	1 250 000		1 250 000						
Hermanus	Hawston	Ward 08	EXTENTION OF PLEIN STREET	T Marx	Surplus-Non tar	260 000		260 000						
Stanford	Thembelihle	Ward 01	STORMWATER AD HOC	J Solomons	Operating Cash	50 000		50 000						
Stanford	Stanford	Ward 01	STORMWATER AD HOC	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Gansbaai	Ward 02	STORMWATER	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Masakhane	Ward 02	STORMWATER AD HOC	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Franskraal	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash	100 000		100 000						
Gansbaai	Baardskeerde	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Pearly Beach	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash	50 000		50 000						
Gansbaai	Eluxolweni	Ward 11	STORMWATER AD HOC	J Solomons	Operating Cash	100 000		100 000						
Hermanus	Zwelihle	Ward 05	STORM WATER DRAINS	T Marx	Operating Cash	300 000		300 000						
Hermanus	Zwelihle	Ward 05	SUBSOIL DRAINAGE	T Marx	Operating Cash	200 000		200 000						
Hermanus	Zwelihle	Ward 06	INSTALLATION OF SUBSOIL DRAINAGE	T Marx	Operating Cash	200 000		200 000						
Hermanus	Hawston	Ward 08	STORMWATER AND TARRING OF CIRCLES HAWSTON	T Marx	Operating Cash	100 000		100 000						
Rooiels	Rooiels	Ward 10	STORMWATER	D Van Rhodie	Operating Cash	30 000		30 000						
Hermanus	Zwelihle	Ward 12	STORMWATER DRAINS	T Marx	Operating Cash	150 000		150 000						
			WASTE MANAGEMENT			**2 773 260**	**1 042 000**	**3 815 260**						
Hermanus	Voelklip	Ward 03	VOELKLIP DROP OFF AND MINI DROP OFF ELECTRIC FENCIN	C Mitchell	Surplus -Non ta	90 000		90 000						
Gansbaai	Gansbaai	Ward 02	GANSBAAI LANDFILL SITE FENCE	C Mitchell	Surplus-Non tar	463 000		463 000						
Overstrand	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY(F1/2)	C Mitchell	DBSA-Pub Cont-R/O		1 042 000	1 042 000						
Overstrand	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY(F2/2)	C Mitchell	Surplus(Ins)-R/O	200 000		200 000						
Hermanus	Zwelihle	Ward 12	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRU	D Nel	Surplus -Non ta	1 250 000		1 250 000						
Hermanus	Zwelihle	Ward 12	HERMANUS TRANSFER STATION UPGRADING OF INFRASTRU	D Nel	Surplus(Ins)	770 260		770 260						
			GRAND TOTAL			**163 219 462**	**111 555 085**	**274 774 547**	**65 000 000**	**77 286 195**	**142 286 195**	**60 000 000**	**35 835 000**	**95 835 000**

CAPITAL BUDGET 2021/22-2023/24 MTREF

Area	Local Area	Ward	Project Description	Project Manager	Funding Source	2021/22 BUDGET COUNCIL FUNDED	2021/22 BUDGET EXTERNAL (GRANTS)	2021/22 BUDGET TOTAL	2022/23 BUDGET COUNCIL FUNDED	2022/23 BUDGET EXTERNAL (GRANTS)	2022/23 BUDGET TOTAL	2023/24 BUDGET COUNCIL FUNDED	2023/24 BUDGET EXTERNAL (GRANTS)	2023/24 BUDGET TOTAL
			FUNDING:											
					EXTERNAL LOAN 22/23/24(GENERAL CAPITAL)	50 000 000		50 000 000	50 000 000		50 000 000	50 000 000		50 000 000
					EXTERNAL LOAN 20(ROLL OVER)	7 172 909		7 172 909						
					EXTERNAL LOAN 21(ROLL OVER)	18 271 686		18 271 686						
					EXTERNAL LOAN-INFRA LEVY 21(ROLL OVER)	18 621 000		18 621 000						
					SURPLUS	17 411 214		17 411 214	15 000 000		15 000 000	10 000 000		10 000 000
					SURPLUS(ROLL OVER	1 520 501		1 520 501						
					SURPLUS -NON TARIFF INFRASTRUCTURE	13 000 000		13 000 000						
					SURPLUS -NON TARIFF INFRASTRUCTURE(ROLL OVER)	10 390 714		10 390 714						
					LAND SALES	1 250 000		1 250 000						
					LAND SALES(ROLL OVER)	7 031 040		7 031 040						
					SURPLUS- INSURANCE	770 260		770 260						
					SURPLUS INSURANCE(ROLL OVER)	4 573 611		4 573 611						
					BULK CONTRIBUTIONS INFRASTRUCTURE LEVY(BCIL)	6 500 000		6 500 000						
					OPERATING CASH (WSP)	5 875 000		5 875 000						
					OPERATING CASH (WSP)(ROLL OVER)	831 527		831 527						
					DBSA-PUBLIC CONTRIBUTION		11 900 000	11 900 000						
					DBSA-PUBLIC CONTRIBUTION(ROLL OVER)		1 042 000	1 042 000						
					CONSTRUCTION CONTRACTS		52 259 085	52 259 085		36 458 195	36 458 195		3 267 000	3 267 000
					PROV-SPORT & RECREATION GRANT		600 000	600 000						
					MIG		22 053 000	22 053 000		24 628 000	24 628 000		25 568 000	25 568 000
					INEP		18 519 000	18 519 000		7 000 000	7 000 000		7 000 000	7 000 000
					WATER SERVICES INFRASTRUCTURE GRANT		5 182 000	5 182 000		9 200 000	9 200 000			
			GRAND TOTAL			**163 219 462**	**111 555 085**	**274 774 547**	**65 000 000**	**77 286 195**	**142 286 195**	**60 000 000**	**35 835 000**	**95 835 000**

2021/2022 -WARD SPECIFIC PROJECTS

Town	Local Area	Ward	Project Description	PROJECT MANAGER	BUDGET	TYPE-CAPEX/OPEX
Stanford	Stanford	1	Development of Millstream(Wandelpad)	F Myburgh	50 000	Opex
Stanford	Thembelihle	1	Stormwater(Ad-hoc)	J Solomons	50 000	Capex
Stanford	Stanford	1	Stormwater(Ad-hoc)	J Solomons	50 000	Capex
Stanford	Thembelihle	1	Traffic Calming	J Solomons	50 000	Capex
Stanford	Stanford	1	Upgrade of Public boat launching site ablutions-Du Toit street	F Myburgh	100 000	Capex
Stanford	Stanford	1	Revitilisation of CBD	J Solomons	200 000	Capex
					500 000	
Gansbaai	Masakhane	2	Stormwater(Ad-hoc)	J Solomons	100 000	Capex
Gansbaai	Masakhane	2	Sidewalks	J Solomons	100 000	Capex
Gansbaai	Masakhane	2	Construction of concrete sitting pavilion-Masakhane Sportsfield	F Myburgh	100 000	Capex
Gansbaai	Gansbaai	2	Stormwater	J Solomons	100 000	Capex
Gansbaai	Gansbaai	2	Gansbaai sidewalks	J Solomons	100 000	Capex
					500 000	
Hermanus	Hermanus	3	CCTV - Maintenance of camera & system software	L Smith	50 000	Opex
Hermanus	Hermanus	3	CCTV - Camera	L Smith	50 000	Capex
Hermanus	Hermanus	3	Construction of new cliff paths	T Marx	100 000	Capex
Hermanus	Hermanus	3	Maintenance of sidewalks-Mn Rd-NG Church parking area to De Goede Street	T Marx	100 000	Opex
Hermanus	Hermanus	3	Development of BMX track & skate park	T Marx	100 000	Capex
Hermanus	Hermanus	3	Traffic calming	T Marx	50 000	Capex
Hermanus	Hermanus	3	Animal and environmental proof bins	T Marx	50 000	Opex
					500 000	
Hermanus	Mount Pleasant	4	CCTV Cameras-Mount Pleasant	L Smith	100 000	Capex
Hermanus	Mount Pleasant	4	Mount Pleasant:Speedcalming	T Marx	25 000	Capex
Hermanus	Mount Pleasant	4	Mount Pleasant:Sidewalks	T Marx	50 000	Capex
Hermanus	Mount Pleasant	4	Mount Pleasant:Upgrading of sportsgrounds	T Marx	50 000	Capex
Hermanus	Westcliff	4	Upgrading of front area of Huis Lettie Theron	T Marx	50 000	Capex
Hermanus	Westcliff	4	Westcliff:Sidewalks	T Marx	75 000	Capex
Hermanus	Westcliff	4	Viewing point upgrade Still street	T Marx	100 000	Capex
Hermanus	Westcliff	4	Westcliff:Speedcalming	T Marx	50 000	Capex
					500 000	
Hermanus	Zwelihle	5	Storm water drains	T Marx	300 000	Capex
Hermanus	Zwelihle	5	Subsoil drainage	T Marx	200 000	Capex
					500 000	
Hermanus	Zwelihle	6	Construction of sidewalks	T Marx	200 000	Capex
Hermanus	Zwelihle	6	Upgrading of Zwelihle Community Hall Roof	T Marx	100 000	Opex
Hermanus	Zwelihle	6	Installation of subsoil drainage	T Marx	200 000	Capex
					500 000	
Hermanus	Sandbaai	7	Street lights	K Du Plessis	100 000	Capex
Hermanus	Sandbaai	7	Restoration and upgrade of beach area including facilities	T Marx	150 000	Capex
Hermanus	Sandbaai	7	Traffic Calming	T Marx	75 000	Capex
Hermanus	Sandbaai	7	CCTV	L Smith	75 000	Capex
Hermanus	Sandbaai	7	Restoration and upgrade of beach area including facilities	T Marx	100 000	Opex
					500 000	
Hermanus	Fisherhaven	8	Curbing and tar/paving of sidewalks	T Marx	180 000	Capex
Hermanus	Fisherhaven	8	CCTV -Fisherhaven	L Smith	40 000	Capex
Hermanus	Fisherhaven	8	Streetlights	K Du Plessis	30 000	Capex
Hermanus	Hawston	8	Stormwater and tarring of circles-Hawston	T Marx	100 000	Capex
Hermanus	Hawston	8	Curbing and tarring of sidewalks-Hawston	T Marx	100 000	Capex
Hermanus	Hawston	8	Traffic Calming-Hawston	T Marx	50 000	Capex
					500 000	

Town	Local Area	Ward	Project Description	PROJECT MANAGER	BUDGET	TYPE-CAPEX/OPEX
Kleinmond	KM/Old Proteador	9	Refuse Skips	D Van Rhodie	55 000	Opex
Kleinmond	Kleinmond	9	Speed Calming	D Van Rhodie	35 000	Opex
Kleinmond	KM/Old Proteador	9	Kerbing (Old Proteadorp)	D Van Rhodie	50 000	Opex
Kleinmond	Kleinmond	9	Bus shelters (Main Road)	D Van Rhodie	60 000	Capex
Kleinmond	Kleinmond	9	Upgrading of Town Hall	D Van Rhodie	110 000	Capex
Kleinmond	Kleinmond	9	Minor Assets(Equipment for Town Hall)	D Lakey	35 000	Capex
Kleinmond	Proteadorp	9	Proteadorp:Heideland Creche Parking Area	D Van Rhodie	65 000	Capex
Kleinmond	Kleinmond	9	Electronic Notice Board/s at entrances to Kleinmond	D Vvan Rhodie	90 000	Opex
					500 000	
Rooiels	Rooiels	10	Anemone Road paving	D Van Rhodie	150 000	Capex
Rooiels	Rooiels	10	Stormwater	D Van Rhodie	30 000	Capex
Hangklip	Hangklip area	10	Hangklip Beaches:Ablution facilities upgrade	D Van Rhodie	100 000	Opex
Betty's Bay	Betty's Bay	10	Betty's Bay:Cameras	L Smith	50 000	Capex
Betty's Bay	Mooiuitsig	10	Mooiuitsig:Kerbing	D Van Rhodie	25 000	Capex
Hangklip/KM	Hangklip/KM	10	Speed calming	D Van Rhodie	50 000	Capex
Kleinmond	Overhills	10	Overhills Informal Settlement:Tanks	D Van Rhodie	20 000	Opex
Hangklip/KM	Hangklip/KM	10	Refuse skips	D Van Rhodie	75 000	Opex
					500 000	
Gansbaai	Franskraal	11	Stormwater(Ad-hoc)	J Solomons	100 000	Capex
Gansbaai	Franskraal	11	Sidewalks	J Solomons	100 000	Capex
Gansbaai	Baardskeerderbos	11	Stormwater(Ad-hoc)	J Solomons	50 000	Capex
Gansbaai	Pearly Beach	11	Stormwater(Ad-hoc)	J Solomons	50 000	Capex
Gansbaai	Pearly Beach	11	Traffic Calming	J Solomons	50 000	Capex
Gansbaai	Buffeljachtsbaai	11	Traffic Calming	J Solomons	50 000	Capex
Gansbaai	Eluxolweni	11	Stormwater(Ad-hoc)	J Solomons	100 000	Capex
					500 000	
Hermanus	Zwelihle	12	Upgrading Schulphoek outdoor Gym & Fencing	T Marx	200 000	Capex
Hermanus	Zwelihle	12	Sidewalks and speed calming measures	T Marx	150 000	Capex
Hermanus	Zwelihle	12	Stormwater drains	T Marx	150 000	Capex
					500 000	
Hermanus	Onrus	13	Construction and upgrading of Atlantic Drive walkway	T Marx	200 000	Capex
Hermanus	Vermont	13	Construction and extension of coastal path	T Marx	200 000	Capex
Hermanus	Vermont	13	Upgrading of Marine Drive coastal area at Jan Rabie Pool –Stone wall on both sides of entrance and exit	T Marx	70 000	Capex
Hermanus	Vermont	13	Streetlights	K Du Plessis	30 000	Capex
					500 000	
Gansbaai	Gansbaai All	14	K53 Testing Station (Drivers Licence)	F Myburgh	100 000	Opex
Gansbaai	Blompark	14	Playpark equipment	F Myburgh	50 000	Opex
Gansbaai	De Kelders/ Kleinbaai	14	Playpark equipment	F Myburgh	50 000	Opex
Gansbaai	Gansbaai	14	Playpark equipment	F Myburgh	50 000	Opex
Gansbaai	Blompark	14	Sidewalks	J Solomons	100 000	Capex
Gansbaai	De Kelders	14	Sidewalks	J Solomons	100 000	Capex
Gansbaai	Gansbaai	14	Sidewalks	J Solomons	50 000	Capex
					500 000	

GRAND TOTAL	**7 000 000**	
	5 875 000	**Capex**
	1 125 000	**Opex**
	7 000 000	

PROPOSED 3 YEAR HOUSING BUDGET 2021-2024

Project	Budget 2021/2022	Budget 2022/2023	Budget 2023/2024
Hawston TS (378)	R 756 000.00		
Blompark TS (539)	R 12 500 000.00	R 13 000 000.00	R 13 000 000.00
Swartdamweg Site C1 TS (150)	R 12 308 343.00	R 195 000.00	
Housing Admin Refurbishment (125)	R 4 632 602.00	R 4 632 602.50	
Masakhane TS (295)	R 13 000 000.00	R 7 554 202.50	R 6 733 000.00
Stanford TS (783)	R 12 043 970.00	R 10 460 000.00	
TOTAL OPEX	**R 55 240 915.00**	**R 35 841 805.00**	**R 19 733 000.00**
Masakhane UISP (1179)	R 30 000 000.00	R 24 980 000.00	
Masakhane UISP Wetcores (1179)	R 6 900 000.00	R 5 178 195.00	R 3 267 000.00
Transit Camp Wetcores (150)	R 2 459 085.00		
Mount Pleasant IRDP Infill (315)	R 12 900 000.00	R 5 100 000.00	
Kleinmond IRDP		R 600 000.00	
Kleinmond Overhills UISP		R 600 000.00	
TOTAL CAPEX	**R 52 259 085.00**	**R 36 458 195.00**	**R 3 267 000.00**
GRAND TOTAL	**R 107 500 000.00**	**R 72 300 000.00**	**R 23 000 000.00**

ANNEXURE F

SERVICE LEVEL STANDARDS

Province: Municipality(WC032) - Schedule of Service Delivery Standards	
Description	
Standard	**Service Level 2021/2022**
Solid Waste Removal	
Premise based removal (Residential Frequency)	WEEKLY
Premise based removal (Business Frequency)	UP TO 7 TIMES PER WEEK (AS PER REQUEST)
Bulk Removal (Frequency)	NO
Removal Bags provided(Yes/No)	NO
Garden refuse removal Included (Yes/No)	YES (1 bag)
Street Cleaning Frequency in CBD	DAILY
Street Cleaning Frequency in areas excluding CBD	DAILY ON ROTATIONAL BASIS
How soon are public areas cleaned after events (24hours/48hours/longer)	WITHIN 24 HRS
Clearing of illegal dumping (24hours/48hours/longer)	48 HOURS (from notification)
Recycling or environmentally friendly practices(Yes/No)	Recycling - Yes in Gansbaai and Stanford / no not by municipality for Hermanus and Kleinmond until new MRF constructed, however smaller private recyclers operating on small scale in the areas.
Licenced landfill site(Yes/No)	Yes
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	Programme discontinued by DWS
Is free water available to all? (All/only to the indigent consumers)	Indigent Consumers only
Frequency of meter reading? (per month, per year)	Monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	4.00
Up to 5 service connection affected (number of hours)	4.00
Up to 20 service connection affected (number of hours)	8.00
Feeder pipe larger than 800mm (number of hours)	N/A
What is the average minimum water flow in your municipality?	Min 2.4 Bar pressure
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes. Groundwater Monitoring Programs
How long does it take to replace faulty water meters? (days)	5 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	98,78% (Eskom Loadshedding included) 99.7% (Eskom Loadshedding excluded)
Do your municipality have a ripple control in place that is operational? (Yes/No)	YES
How much do you estimate is the cost saving in utilizing the ripple control system?	R 1 477 732.00 p/a
What is the frequency of meters being read? (per month, per year)	PER MONTH
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	IMMEDIATE
Are accounts normally calculated on actual readings? (Yes/no)	YES
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	NO
How long does it take to replace faulty meters? (days)	1

Description	
Standard	**Service Level 2021/2022**
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	YES
How effective is the action plan in curbing line losses? (Good/Bad)	GOOD
How soon does the municipality provide a quotation to a customer upon a written request? (days)	7
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	5
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	5
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	21
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	YES, effective to put water back into water resources in accordance with license conditions.
To what extent do you subsidize your indigent consumers?	Basic charge plus 4,2kl or tanker service
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	6.00
Sewer blocked pipes: Large pipes? (Hours)	6.00
Sewer blocked pipes: Small pipes? (Hours)	8.00
Spillage clean-up? (hours)	8.00
Replacement of manhole covers? (Hours)	4.00
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	24.00
Time taken to repair a single pothole on a minor road? (Hours)	72.00
Time taken to repair a road following an open trench service crossing? (Hours)	72.00
Time taken to repair walkways? (Hours)	72.00
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	3 months
Do you have any special rating properties? (Yes/No)	yes
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsources? (Yes/No)	No
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce?	Standard Operating Procedures
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	Yes
Administration	
Reaction time on enquiries and requests?	1 to 10
Time to respond to a verbal customer enquiry or request? (working days)	1 to 10
Time to respond to a written customer enquiry or request? (working days)	10
Time to resolve a customer enquiry or request? (working days)	10
What percentage of calls are not answered? (5%,10% or more)	1
How long does it take to respond to voice mails? (hours)	N/A
Does the municipality have control over locked enquiries? (Yes/No)	yes

Description	
Standard	**Service Level 2021/2022**
Is there a reduction in the number of complaints or not? (Yes/No)	no
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Weekly progress reports
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	30min
How long does it take to renew a vehicle license? (minutes)	10min
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	72hours
How long does it take to de-register a vehicle? (minutes)	10min
How long does it take to renew a drivers license? (minutes)	30min
What is the average reaction time of the fire service to an incident? (minutes)	4.25 min
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	15 min urban
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	40 min urban
Economic development	
How many economic development projects does the municipality drive?	7
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	4
What percentage of the projects have created sustainable job security?	50
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	No
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	Yes - available on www.overstrand.gov.za
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

ANNEXURE G

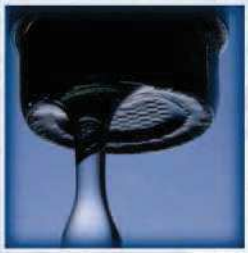
WATER & WASTE WATER QUALITY

2014 Blue Drop Report











water & sanitation
Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

blue drop
CERTIFICATION
drinking water quality
REGULATION

Blue Drop Requirements for 2014

2014 BLUE DROP REQUIREMENTS		
(1) WATER SAFETY PLANNING 35%	**(1.1) WATER SAFETY PLANNING PROCESS** (10%)	**a)** The Water Safety Planning Process is steered by a group of people which includes the technical, financial and management staff of the municipality. Where a Water Services Provider arrangement exist the WSA and Water Services Provider should partake in this process **b)** There should be clear indication that the Water Services Institution conducted a water safety planning process and not only drafted a document **c)** There should be clear reference to the specific water supply system at hand and not only global risk management measurements put in place
	(1.2) RISK ASSESSMENT (35%)	**a)** The Risk Assessment must cover catchment, treatment and reticulation **b)** The Water Services Institution (WSI) must provide information on findings of the Risk Assessment (and detail Risk Prioritisation method followed) for the specific water supply system including water resource quality. Format not important but it should be proven not to be a desktop study **c)** The Water Safety Planning process must include (adequate) Control Measures for each significant hazard or hazardous event identified **d)** A Water Quality Analyses conducted for at least 95% of the SANS 241 list of determinands (min 80%) (SANS 241). This is to verify whether treatment technology is adequate to treat the raw water to comply with national standard limits **e)** The WSI to proof implementation of mitigation measures from previous Water Safety Plans
	(1.3) MONITORING PROGRAMME (30%)	**a)** Prove **Operational Monitoring** is: i) Informed by the Risk Assessment ii) Required sites to monitor: Raw water, after filtration (per process unit) and final water iii) Determinands (minimum): pH, turbidity and disinfectant residual iv) Frequency of analyses: at least every 8 hours v) Equipment used + calibration records
		b) Prove **Compliance Monitoring** is: i) Informed by the Risk Assessment and SANS 241 compliant ii) Monitoring programme is registered on BDS iii) Actual monitoring occur according to registered BDS monitoring programme (>80%) iv) Required sites to monitor: Water works final & distribution network + Frequency of analyses: Water works final according SANS 241; distribution network according SANS 241 v) Coverage of population served must at least be 80%
	(1.4) CREDIBILITY of DWQ DATA (15%)	**a)** Certificate of Accreditation for applicable methods OR Z-scores results (z-scores must be ≥–2 & ≤ 2 are acceptable) in a recognised Proficiency Testing Scheme **b)** DWQ Data credibility on the BDS (Blue Drop Certified Data)
	(1.5) INCIDENT MANAGEMENT (10%)	**a) Protocol to specify:** 1) Alert levels 2) Response times 3) Required actions 4) Roles & responsibilities 5) Communication vehicles/methods and 6) Must include response on possible risks identified in the Risk Assessment of the Water Safety Planning process **b) Incident Register to include:** 7) Date, location and description of incident 8) Action taken and date of resolution 9) Outcome of cause investigation
	BONUS (1): Sampler's Training	**To be eligible for this bonus, WSI's must provide proof of training of samplers or Sampling Quality Control measures (Name the Sampling Training Course, Duration, Service Provider, and detail of Attendees)**

		1) Evidence of relevant sampling training that will ensure credibility of the sampling process; or **2) Evidence of control measures to ensure sampling credibility**
	BONUS (2): **Incident Management Protocol Communication**	**Communication on the Incident Management Protocol process with all relevant staff within the Municipality**
(2) **DWQ PROCESS MANAGE-MENT & CONTROL** **8%**	**(2.1)** **WORKS CLASSIFICATION COMPLIANCE** (15%)	Treatment works classified according the requirements of Regulation 2834- ONLY the classification as it appears on BDS will be used. Supporting evidence to allow the correct classification to be loaded on BDS, Water Services Institutions remains accountable for correctness of information / classification Certificate to be displayed at treatment works (*confirmed during on-site assessments*)
	(2.2) **PROCESS CONTROL REGISTRATION COMPLIANCE** (50%)	**a)** Process Control Staff must be Registered according to Regulation 2834 with the Department of Water Affairs. Water Services Institutions to prove per treatment works that Process Control Staff complies with the legislative requirements of: i) Number of Process Controllers' ii) Complying with the required Classification levels **b)** The Supervisor must comply with legislative requirements Information as it appears on BDS will be used ONLY, WSI's to ensure correct classification of all staff per treatment plant
	(2.3) **WATER TREATMENT WORKS' LOGBOOK** (35%)	**a)** A logbook is in place to record all incidents and observations at the water treatment works **b)** Evidence is presented that the logbook process is (i.e. communication medium between process controllers and shifts) being implemented (It is NOT required to be implemented for the entire assessment period)
	BONUS (1): **Process Control Training**	**Proof of Process Control staff being subjected to relevant training the past 12 months to allow Process Controllers to meet the education requirements towards higher level draft Regulation 813 Registration (Year 2013)**
	BONUS (2): **Process Control Excellence**	**a) Process Control Staff classified according the requirements of draft Regulation 813 on the Blue Drop System** **b) Process Control Staff and Supervisor compliance confirmed against draft Regulation 813 (must comply at least 75% in each of the shifts)- WSI must indicate shift patterns and Supervisor on BDS. WSI to explain measures in place when a shift does not comply with regulatory process control requirements** **c) WSI must indicate process controllers and/or supervisors that are 'shared' across different plants/sites**
Water Quality Data Period – 1 January 2013 – 31 December 2013		
(3) **DRINKING WATER QUALITY VERIFICATION** **30%**	**(3.1.1)** **MICROBIOLOGICAL DWQ COMPLIANCE** (50%)	The Microbiological Quality of the water supply must comply with the South African National Standard (specifically, the 2014 Blue Drop Limits which have been derived from SANS241: 2006 and 2011) as per the Excellent Requirements set by the Blue Drop Programme (*E coli*) - Excellent Compliance (97% for <100 000 population) & (99% for >100 000 population)
	(3.1.2) **CHEMICAL DWQ COMPLIANCE** (45%)	The Chemical Quality of the water supply must comply with the Excellent Requirements set by the Blue Drop Programme for all chemical-health determinands listed in the South African National Standard (the 2014 Blue Drop Limits, derived from SANS241: 2006 and 2011) Chemical – Health (Acute and Chronic): - Excellent Compliance (95% for <100 000 population) & (97% for >100 000 population) - Good Compliance (93% for <100 000 population) & (95% for >100 000 population)
	(3.1.3) **OPERATIONAL**	The compliance of operational determinands must comply with the 2014 Blue Drop Excellent Limits set by the Blue Drop Programme

	COMPLIANCE (5%)	- Excellent Compliance (93% for <100 000 population & 95% for >100 000 population) - Good Compliance (90% for <100 000 population & 93% for >100 000 population)
	BONUS (1): **Aesthetic DWQ Compliance**	The Aesthetic Quality of the water supply must comply with the Excellent Requirements set by the Blue Drop Programme for all aesthetic determinands listed in the 2014 Blue Drop Limits - Excellent Compliance (93% for <100 000 population & 95% for >100 000 population) - Good Compliance (90% for <100 000 population & 93% for >100 000 population)
	PENALTY (1): Data Difference	**Should there be a difference between data available on BDS and that which is presented in hardcopy for verification the penalty will apply**
	PENALTY (2): <11 Months' Data	**Less than 11 months data available to assess Microbiological and Chemical compliance**
	PENALTY (3): Notification of Failure	**If there is any significant (sustained) failure with no evidence of a Water Quality Alert Notice (Boil Water Notice) being issued, this penalty will apply. NB! This may have an implication on qualification for certification**
(4) MANAGE-MENT, ACCOUNTA-BILITY, & LOCAL REGULATION 10%	**(4.1) MANAGEMENT COMMITMENT** (30%)	Management's commitment to effective Drinking Water Quality Operations & Management should be portrayed by Proof of signature approval of the: **a)** Water Safety Plan **b)** DWQ Monitoring Programme **c)** Water Treatment Plant Logbook **d)** Operations and Maintenance Budget **e)** Water Services Development Plan
	(4.2) PUBLICATION OF PERFORMANCE (25%)	Evidence should be provided on the various means of drinking water quality information made public to the constituencies supplied with drinking water from this specific water supply system Forms of Publication: >Newspaper publication >Municipal Billing >Community Radio >Annual Report >Posters & Pamphlets >Population and Promotion of "My Water" >Electronic Webpage Water Services Institutions must provide evidence of adequate marketing of Existing Blue Drop Certified water supply systems
	(4.3) SERVICE LEVEL AGREEMENT/ PERFORMANCE AGREEMENT (15%)	Should there be an institutional arrangement between the Water Services Authority and the Water Services Provider, then it is essential that the legislatively required contract (Section 19 of the Water Services Act) stipulate the Service Level Agreements between the two entities. A copy of this document is required, **OR** Should the Water Services Authority fulfil the function of Water Services Provider as per Section 78 arrangements, then it is required that the responsible manager (official) have a Performance Agreement (Workplan) in place which stipulates Drinking Water Quality Management Responsibilities
	(4.4) SUBMISSION OF DWQ DATA (30%)	**a)** 12 months of data had been submitted on the Blue Drop System (BDS) (DWA will only consider data available on the BDS) **b) All** compliance monitoring test results are required to be submitted **c)** As per a requirement of the Water Services Act, compliance data submission occurred monthly (Section 62 of the Water Services Act, Section 9 Regulations) (measured as BDS submission compliance)
	BONUS (1): Publication of Performance	**Availing information on Drinking Water to relevant public in 3 or more forms listed**
	BONUS (2):	**Workplans of Process Controllers aligned to Operations and**

	Performance Agreement	**Maintenance Manual**
	BONUS (3): Procurement processes	**Proof that systems are in place to not run short of Chemicals & Consumables required for treatment**
	PENALTY: Submission of DWQ Data	Penalty will apply should the Department find proof during / post assessment that the WSI are guilty of an offence as per Section 82 of the Water Services Act, by only submitting partial information in order to present a false impression of DWQ Performance and/or compliance
(5) ASSET MANAGE-MENT 14%	**(5.1) ANNUAL PROCESS AUDIT** (20%)	Process Audit Report on technical inspection/assessment of treatment facility and evidence of implementation of findings This process assessment should've been done within the 12-month assessment period
	(5.2) ASSET REGISTER (15%)	The Institution must present a complete Asset Register. The asset register must: **a)** Detail relevant equipment and infrastructure **b)** Indicate asset description **c)** Location **d)** Condition (remaining life) **e)** Replacement value
	(5.3) AVAILABILITY & COMPETENCE of MAINTENANCE TEAM (15%)	**a)** The Institution must present evidence of a competent Maintenance Team (in form of Organogram; Contract or Invoice). Logbook with maintenance entries will serve as adequate evidence (for Mechanical, Electrical, Instrumentation and Civil work) **b)** Additional prove required on team competency (e.g. Qualification & Experience & Trade-test)
	(5.4) OPERATIONS & MAINTENANCE MANUAL (15%)	O&M manual to contain: **a)** Civil, mechanical, electrical detail / drawings of plant **b)** Design capacity of plant **c)** Operational schedules, maintenance schedules **d)** Process detail and control **e)** Mechanical and electrical equipment specification **f)** Fault finding **g)** Monitoring
	(5.5) OPERATIONS & MAINTENANCE BUDGET and EXPENDITURE (20%)	The Institution must present credible evidence of: **a)** Maintenance Budget (as part of Operations Budget) **b)** Maintenance Expenditure (as part of the Operations Expenditure) **c)** Maintenance Expenditure should be more than 5% of the Operations Expenditure in Total for the preceding Financial Year Financial expenditure to apply as per Municipal Budget Year: Jul 2012 to Jun 2013
	(5.6) DESIGN CAPACITY vs. OPERATIONAL CAPACITY (15%)	Proof to be submitted of the documented design capacity and documented daily operating capacity over the past 12 months Groundwater dependant systems must have an acceptable plan which stipulates abstraction patterns that will prevent aquifer damage Flow meters must be calibrated at least annually
Blue Drop Requirements= TOTAL 97%		

2014 NO DROP REQUIREMENTS (Water use efficiency)

(6) WATER USE EFFICIENCY & WATER LOSS MANAGE-MENT 3%

(6.1) WATER BALANCE (30%)

Provide MONTHLY and ANNUAL composite IWA water balance diagrams and supporting documents for the complete system as part of the water audit (as a component in the WSDP) as per Regulation 509 of 2001 Clause 10 of the Water Supply Regulations. Balance diagram to specify as a minimum the main components of the IWA balance including Water Losses broken down into:

a) System input volumes
b) Billed metered and unmetered usage
c) Unbilled Authorised Consumption
d) Water losses broken down into Real and Apparent Losses
e) Free Basic Water, and
f) Non Revenue Water

and to be supported by a schematic showing bulk meters, zones and main infrastructure components

Note: WSI's to ensure that units are clearly indicated against numeric values in water balance (e.g. 100 kl/annum, 50 m^3/day, etc)

(6.2) WDM STRATEGY and BUSINESS PLAN and IMPLEMENTATION (30%)

a) Evidence must be provided of a Council approved WDM strategy and business plan consisting of at least the following:
- Background and Context
- Situation Assessment including a Needs Statement
- Key Issues and Challenges
- Focus Areas of Intervention
- List of Proposed Interventions
- Set targets for demand, NRW, commercial and real losses
- Budget and Multi-year Implementation Timeline

b) Provide evidence of implementation against the above Plan in terms of:
- List of Interventions (Projects)
- Movement against targets for demand, NRW, commercial and real losses
- Budget and Multi-year Implementation Timeline

(Reg 509 of 2001 Clause 10)

(6.3) COMPLIANCE and PERFORMANCE (40%)

a) Provide historic data in order to calculate the following:
- Physical (real) water loss trend
- Commercial water loss trend
- Water use efficiency trend

b) Provide the following data (grey cells only) with supporting documentation, in order to calculate the WSI baseline profile for:
- Physical (real) water loss status
- Commercial water loss status
- Water use efficiency status

Population number served:		**SIV (System Input Volume) (kl/annum):**		**Average system pressure (m):**	
Households served:		**Authorised, Billed and Metered (kl/annum):**		**Usage (l/cap/day):**	
Total connections:		**Authorised, Billed and Unmetered (kl/annum):**		**Non-revenue (l/cap/day):**	
Metered connections:		**Authorised and Unbilled (kl/annum):**		**Real losses (l/cap/day):**	
Unmetered connections:		**Authorised Consumption (kl/annum):**		**% Metering**	
Households with deemed of flat rate billing:		**Revenue water (kl/annum):**		**Efficiency =**	
Number of metered		**Non-revenue water**			

		connections billed:		(kl/annum):				
		Proven Industrial use (kl/annum):		Water losses (kl/annum):				
		Length of mains installed :		Apparent or Commercial losses (kl/annum):		Water loss =		
		Assumed commercial losses :		Real or Physical water losses (kl/annum):				
	PENALTY: Inclusion in the IDP	Components listed under Criteria 1.2 were not included in the IDP						
	BONUS (1): Training in WDM	**a) The Institution must present evidence of a competent Water Loss Management Team (in form of an Organogram) with <20% vacancy ratio in accordance with Clause 66 (Staff matters) of the Municipal Systems Act 32 of 2000** **b) Proof required on team manager competency (Qualification & Experience) with the following additional requirement: Manager to have suitable tertiary qualification with suitable experience** **c) The Institution must present evidence of a competent structured Maintenance Team (in form of Organogram with well-defined positions and job descriptions; Contract or Invoice). Logbook with maintenance entries will serve as adequate evidence** **d) Additional proof required on team competency for the team presented under (c) above (e.g. Qualification & Experience & Trade-test)** **e) Indicate number of suitably qualified plumbers per 1000 connections**						
No Drop Requirements= TOTAL 3%								

Quality of Drinking Water

Quality of Drinking Water	
Colour Drop	**Indication of Drop**
	**Blue Drop Certified, water is safe to drink**
	**Micro > 97%** **Chemical > 95%**
	**Micro > 97%** **Chemical < 95% (or no Information)**
	**Micro < 97%** **Chemical > 95%**
	**Micro > 90% < 95%** **Chemical > 90% < 95%**
	**Micro < 90%** **Chemical < 90%**

Water Services Authority	Overstrand Local Municipality
Water Services Provider(s)	Overstrand LM, Overstrand LM

2014 Municipal Blue Drop Score	90.79%
2012 Municipal Blue Drop Score	96.82%
2011 Municipal Blue Drop Score	90.56%

Performance Area	Baardskeerdersbos	Buffeljags Bay	Buffels River	Greater Gansbaai
Water Services Provider(s)	Overstrand LM	Overstrand LM	Overstrand LM	Overstrand LM
Water Safety Planning (35%)	29.75	23.54	33.43	31.50
Treatment Process Management (8%)	4.28	5.60	4.00	6.80
DWQ Compliance (30%)	0.00	15.75	23.25	23.25
Management Accountability (10%)	8.95	8.20	9.25	9.25
Asset Management (14%)	8.72	9.24	11.03	10.50
Use Efficiency, Loss Management (3%)	3.00	3.00	3.00	3.00
Bonus Scores	9.17	6.50	3.25	4.00
Penalties	0.00	0.00	0.00	0.00
2014 BLUE DROP Score	63.87%	71.83%	87.20%	88.30%
2012 Blue Drop Score	91.6%	93.8%	95.0%	97.1%
2011 Blue Drop Score	93.7%	75.4%	95.1%	95.1%
System Design Capacity (Ml/d)	0.15	0.1	5.5	7.1
Operational Capacity (% ito Design)	100%	105%	44%	100%
Average daily Consumption (l/p/d)	655.0	310.3	803.4	445.9
Microbiological Compliance (%)	90.0%	95.5%	99.9%	99.9%
Chemical Compliance (%)	92.0%	99.9%	96.4%	96.1%
Blue Drop Risk Rating (2012)	75.5%	52.7%	72.1%	76.7%
Blue Drop Risk Rating (2013)	20.6%	12.2%	12.5%	12.7%
Blue Drop Risk Rating (2014)	47.2%	60.1%	57.3%	57.6%

Performance Area	Greater Hermanus	Kleinmond	Pearly Beach	Stanford
Water Services Provider(s)	Overstrand LM	Overstrand LM	Overstrand LM	Overstrand LM
Water Safety Planning (35%)	33.43	31.15	24.59	29.75
Treatment Process Management (8%)	8.00	6.40	6.80	4.70
DWQ Compliance (30%)	29.60	23.25	29.60	30.00
Management Accountability (10%)	9.25	9.25	9.25	9.25
Asset Management (14%)	11.90	10.29	10.29	11.38
Use Efficiency, Loss Management (3%)	3.00	3.00	3.00	3.00
Bonus Scores	1.27	3.25	3.83	2.86
Penalties	0.00	0.00	0.00	0.00
2014 BLUE DROP Score	96.44%	86.59%	87.35%	90.94%
2012 Blue Drop Score	97.9%	95.0%	95.2%	92.7%
2011 Blue Drop Score	87.2%	93.1%	94.3%	95.2%
System Design Capacity (Ml/d)	28.0	5.8	1.4	1.5
Operational Capacity (% ito Design)	29%	39%	100%	57%
Average daily Consumption (l/p/d)	192.4	230.1	1605.4	159.9
Microbiological Compliance (%)	98.9%	99.9%	99.9%	99.9%
Chemical Compliance (%)	96.4%	96.4%	99.9%	96.4%
Blue Drop Risk Rating (2012)	78.1%	72.1%	83.5%	64.9%
Blue Drop Risk Rating (2013)	13.5%	12.5%	12.7%	15.6%
Blue Drop Risk Rating (2014)	17.2%	57.3%	56.1%	27.1%

Regulatory Impression

The Overstrand Local Municipality team was well prepared and demonstrated their commitment to the Blue Drop assessment and water quality excellence. The Municipality is to be congratulated for obtaining Blue Drop status for the Greater Hermanus system. A decreased municipal score was however achieved during this assessment. The reason for the observed decrease in compliance includes:

- Full compliance with the requirements of SANS 241 with regard to monitoring and analysis could not be demonstrated. No chemical determinants have been analysed in the reticulation network to monitor the chemical quality of water provided to the consumer and identify any potential health impacts. In addition, the frequency of analysis does not comply with the requirements for the final water produced at treatment facilities receiving surface water or within the reticulation network. The Municipality however confirmed that subsequent to the assessment that a service provider has been appointed to implement a risk based monitoring programme that fully complies with the requirements of SANS 241, sampler training and uploading of analytical data to the BDS.
- Detailed annual process audits could not be demonstrated that assessed the performance of the treatment systems and each process unit with the design capacity of the plant. Recommendations should be incorporated into the review process of water safety plan.
- Poor microbiological compliance was observed in the Baardskeerdersbos system. This should be mitigated when the new plant to treat borehole water is commissioned in August 2014.

Significant progress has been made by the municipality with regard to WC/WDM and projects have been ongoing for the last three years. Good baseline information and a formal strategy are available that enables the municipality to make informed decisions regarding ongoing planning to minimise non-revenue water.

It is anticipated that the identified gaps will be addressed by the Overstrand Local Municipality and that an upward trend towards Blue Drop compliance will once again be achieved in the next assessment.

Based on the Audit results, the DWS has serious concerns on the poor microbiological drinking water quality and the resultant risk to consumers of the Baardskeerdersbos water supply system. These concerns have to be addressed as a matter of urgency and drinking water quality results and appropriate actions must be communicated to consumers should the water be found to be unfit for human consumption.

The overall **2014 Risk Rating** for Overstrand LM is 41% which translates into the 10th best performance in the Western Cape. Note that this value is based on the 3 specific areas indicated below and shows concerns (medium to critical risks) for

Process Control (which risks reflect compliance in terms of draft Regulation 813) in 6 of the 8 systems; Drinking Water Quality in 2 out of the 8 systems; and Risk Management in none of 8 systems.

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Baardskeerdersbos**		
	2012	**2013**	**2014**
A: Process Control RR	77.8%	22.2%	55.6%
B: Drinking Water Quality RR	11.1%	55.6%	70.4%
C: Risk Management RR	13.0%	13.0%	17.4%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Buffeljags Bay**		
	2012	**2013**	**2014**
A: Process Control RR	76.5%	17.6%	71.1%
B: Drinking Water Quality RR	11.1%	11.1%	55.6%
C: Risk Management RR	13.0%	13.0%	26.1%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Buffels River**		
	2012	**2013**	**2014**
A: Process Control RR	79.5%	28.2%	64.1%
B: Drinking Water Quality RR	11.1%	11.1%	40.7%
C: Risk Management RR	13.0%	13.0%	13.0%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Greater Gansbaai**		
	2012	**2013**	**2014**
A: Process Control RR	79.5%	34.9%	74.4%
B: Drinking Water Quality RR	40.7%	11.1%	40.7%
C: Risk Management RR	13.0%	13.0%	26.1%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Greater Hermanus**		
	2012	**2013**	**2014**
A: Process Control RR	80.5%	31.7%	34.1%
B: Drinking Water Quality RR	11.1%	14.8%	25.9%
C: Risk Management RR	13.0%	17.4%	17.4%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Kleinmond**		
	2012	**2013**	**2014**
A: Process Control RR	79.5%	28.2%	64.1%
B: Drinking Water Quality RR	11.1%	11.1%	40.7%
C: Risk Management RR	13.0%	13.0%	13.0%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Pearly Beach**		
	2012	**2013**	**2014**
A: Process Control RR	78.9%	26.3%	71.1%
B: Drinking Water Quality RR	11.1%	11.1%	11.1%
C: Risk Management RR	13.0%	13.0%	26.1%

Additional information regarding the Blue Drop Risk Rating			
Water Supply System	**Stanford**		
	2012	**2013**	**2014**
A: Process Control RR	83.8%	29.7%	40.5%
B: Drinking Water Quality RR	11.1%	11.1%	11.1%
C: Risk Management RR	13.0%	13.0%	13.0%

Site Inspection Scores

The **Preekstoel and Buffels River Base WTWs**were inspected to verify the Overstrand Local Municipality Blue Drop findings.

Preekstoel WTW: **88%**
Buffels River WTW: **90%**

The site inspection impression at the **Preekstoel WTW** was considered to be good. A number of drinking water quality management practices still require attention, including:

- A flow chart was displayed of the incident management protocol that indicates roles and responsibilities but alert levels were not included.
- Records of the results of the jar tests that are routinely undertaken could not be provided.
- Emergency shower and eye wash facilities were not located at the chemical dosing room.
- Manual post dosing of lime was being undertaken at the time of the assessment due to equipment failure. This was to be repaired as part of the maintenance contract with an external service provider. Standby equipment was not installed.
- Standby chlorine dosing equipment is not installed.



Flocculent dosing at point of high turbulence tanks



Bunded area for chemical storage

The site inspection impression at the **Buffels River WTW** was considered to be good. A number of drinking water quality management practices still require attention, including:

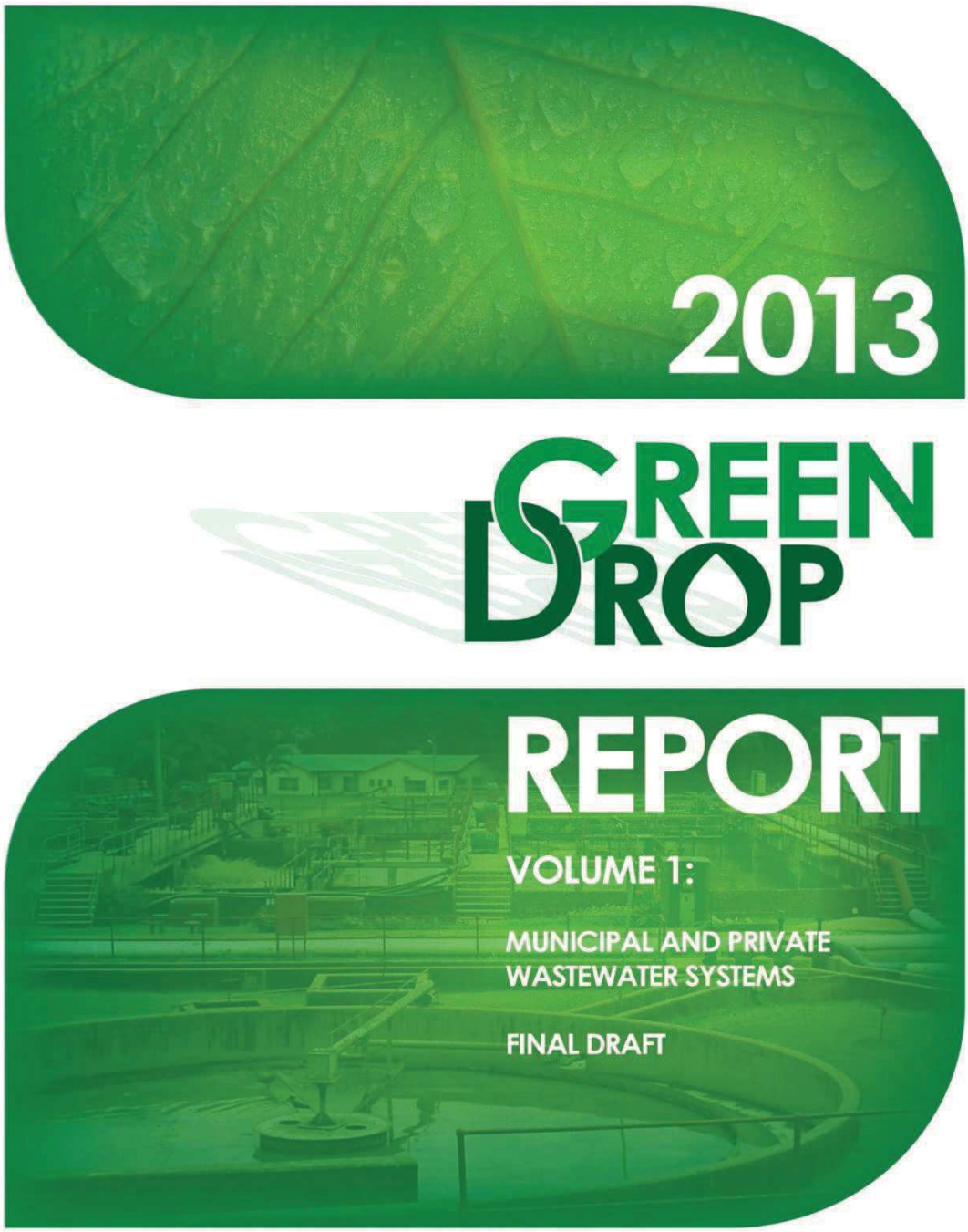
- A flow chart was displayed of the incident management protocol that indicates roles and responsibilities but alert levels were not included.
- The original O&M manual for the WTW is not available. Standard operating procedures have been compiled.
- Records of jar tests undertaken by the service provider could not be provided.
- Chemical tanks are not contained within a bunded area.
- Standby chlorine dosing equipment is not installed.
- Standby air compressor is not installed.



Gravity flow dosing system of flocculent



Chemical tanks not bunded



water affairs
Department:
Water Affairs
REPUBLIC OF SOUTH AFRICA

green drop
CERTIFICATION
waste water service
REGULATION

Together committed to excellent Water Quality for the future

ACRONYMS

ACRONYMS	DESCRIPTION
ADWF	Average Dry Weather Flow
CFO	Chief Financial Officer
COD	Chemical Oxygen Demand
CRR	Cumulative Risk Rating
DPW	Department of Public Works
DWA	Department of Water Affairs
GA	General Authorisation
GDC	Green Drop Certification
GDS	Green Drop System (www.dwa.gov.za/greendrop)
GWSA	Green Water Services Audit
IMP	Incident Management Protocol
KPA / KPI	Key Performance Area / Indicator
LM	Local Municipality
NA	[Not assessed]
NI	[No information]
O&M	Operation and Maintenance
RPMS	Service Level Agreement
SLA	Regulatory Performance Measurement System
SS	Suspended Solids
W_2RAP	Wastewater Risk Abatement Plan
WIN-SA	Water Information Network of South Arica
WRC	Water Research Commission
WSA	Water Services Authority
WSP	Water Services Provider
WSI	Water Services Institutions
WWTP/W	Wastewater Treatment Plant / Works
PROVINCES	
EC	Eastern Cape Province
FS	Free State Province
GP	Gauteng Province
LP	Limpopo Province
MP	Mpumalanga Province
NW	North West Province
NC	Northern Cape Province
KZN	Kwa-Zulu Natal Province
WC	Western Cape Province

How to Read the Report Card

The following is an example of a typical municipal report card that appears in the Green Drop Report 2013.
Results are provided in colour coded format – each colour has a specific meaning and performance reference.

Water Services Authority	ABC Local Municipality
Water Services Provider(s)	ABC WSP

2013 Municipal Green Drop Score	**81.63%**
2011 Municipal Green Drop Score	**63.80%**
2009 Municipal Green Drop Score	**75.00%**

The Municipal Green Drop score is a **Performance Indicator** of the overall municipal wastewater business (function of the available design capacity and the individual Green Drop scores).
Arrows: Depict the current Green Drop status of the plant. A ↑ arrow shows improvement upon the 2009situation, ↓ shows digress, → shows unchanged situation

Key Performance Area	Weight	System X
Process Control & Maintenance Skills	10%	**67**
Monitoring Programme	15%	**95**
Submission of Results	5%	**100**
Effluent Quality Compliance	30%	**16**
Risk Management	15%	**90**
Local Regulation	5%	**100**
Treatment Capacity	5%	**100**
Asset Management	15%	**94**
Bonus Scores		8.48
Penalties		1.90
Green Drop Score (2013)		**74.88%**
2011 Green Drop Score		**47.00%**
2009 Green Drop Score		**66.00%**
System Design Capacity	Ml/d	2.3
Capacity Utilisation (% ADWF ito Design Capacity)		112.0%
Resource Discharged into		Pienaars River (sensitive, special standard apply)
Microbiological Compliance	%	12.95%
Chemical Compliance	%	24.35%
Physical Compliance	%	20.69%
Overall Compliance	%	20.90%
Wastewater Risk Rating (2012)		**76.50%**
Wastewater Risk Rating (2013)		**76.47%**

Note: volumetric capacity refers to Average Dry Weather Flow

Colour codes	Appropriate action by institution
90-100%	Excellent situation, need to maintain via continued improvement
80-<90%	Good status, improve where gaps identified to shift to 'excellent'
50-<80%	Fair performance, ample room for improvement
31-<50%	Very poor performance, need targeted intervention towards gradual sustainable improvement
0-<31%	Critical state, need urgent intervention for all aspects of the wastewater services business

≥90% = Green Drop Certification
<30% = Purple Drop Status

Plant is receiving 12% more wastewater compared to its original design capacity (ADWF)

Effluent quality compliance to legislative standards carries a high (30%) weight in the GDC score

The CRR% Deviation (CRR/ CRRmax) score is specific to the wastewater "treatment" function of the service. This score indicates the actual risk as a % of the maximum risk that the plant potentially can reach. An **orange** and **red**block indicate that the plant is in high- or critical risk that warrants urgent attention. A higher value reflects a high risk state (undesirable). A lower value reflects a lower risk state.

CRR% Deviation	
	90 – 100% Critical risk WWTP
	70 - <90% High Risk WWTP
	50-<70% Medium risk WWTP
	<50% Low Risk WWTP

1. GREEN DROPSCORECARD 2012/13

The Stockdale paradox:
Confront the brutal truth of the situation, yet at the same time, never give up hope.

Green Water Services Audits are conducted by a panel consisting of a qualified wastewater professional as Lead Assessor, supported by 2 Assessors. The team selection is done based on the outcomes of a Green Drop Examination which tests the assessor's knowledge and competence in the subject field.

The following scorecard outlines the key requirements of the Green Drop assessment and indicates the Portfolio of Evidence that was required by each Water Services Institution to calculate a Green Drop score per wastewater system.

Green Water Services Audit Period : 1 July 2011 – 30 June 2012

Green Drop Key Performance Area	Requirements	Sub-Requirements
(1) Process Control and Maintenance **[10%]**	**(1.1)** **WORKS REGISTRATION**	**a)** The wastewater treatment facility is registered as per the Requirements of Regulation 2834/17.
	(1.2) **PROCESS CONTROLLER & SUPERVISOR REGISTRATION**	**a)** Copies of Registration Certificates of Process Controllers and Supervisor(s) **b)** Copies of the classification certificates of all process controllers/operators and supervisors/ superintendents must be uploaded on the GDS; **c)** Compliance with Regulation 2834 (must comply at least 50% in each of the shifts); WSI must indicate shift patterns or measures in place when a shift does not comply with Regulatory Process Control Requirements. **d)** WSI must indicate process controllers and/or supervisors that are 'shared' across different plants/sites.
	1.3) **MAINTENANCE TEAM**	**a)** Evidence of Maintenance Team used for general maintenance work at the plant & pump-stations(both mechanical and electrical) **b)** Information on in-house staff (or organogram) or external contractor/s **c)** Provide additional proof of competency of team (e.g. Qualification & Experience & Trade-test) **d)** Provide a site specific operation and maintenance schedule (routine / scheduled) **e)** Contract or Logbook with maintenance entries to serve as evidence of the above aspects
	1.4) **OPERATIONS & MAINTENANCE MANUAL**	**a)** Proof of a 'site-specific' Operation & Maintenance Manual O&M manual to contain: *1. structural,* *2. mechanical,* *3. electrical detail of plant,* *4. design specifications of plant,* *5. reference to drawings,* *6. operational schedules,* *7. maintenance schedules,* *8. process detail and control,* *9. instrumentation specification/type,* *10. fault finding,* *11. monitoring,* *12. pump curves,* *13. supportive appendices*
	(1.5) **OPERATIONAL LOGBOOK**	**a)** A logbook is in place to record all incidents at the wastewater treatment works. **b)** Evidence is presented that the logbook process is being implemented.

	BONUS **(Process Control)**	**BONUS**: Proof of Process Controller staff being subjected to relevant training the past 24 months 1. Names of trainees and signature of attendance / Certificate 2. Date and training subject field 3. Training provider and content of training
(2) **Wastewater Monitoring Programme** **[15%]**	**(2.1)** **OPERATIONAL MONITORING**	Details of Operational Monitoring: **a)** Proof of Operational Monitoring sites, determinands and frequency; **b)** Samples must include: i) *inflow* *ii) outflow* *iii) process flows* *iv) industrial* *v) sludge* **c)** Determinands monitored; **d)** as per Authorisation / as per best practice per technology type; **e)** Frequency: as per Authorisation /as per best practice (1/month for micro & small plants, 1 /week for medium plants, and 1/day for large & macro plants)
	(2.2) **COMPLIANCE MONITORING**	Details of Compliance Monitoring (For ALL Effluent Discharges). **a)** Sampling Sites as per Authorisation; **b)** Determinands as per Authorisation (This would include determinands not categorised as Microbiological, Chemical or Physical, e.g. SAR) ; **c)** Sampling frequency occurs as Authorisation Requirements Note 1: For zero-effluent treatment systems - still need to monitor for impact on catchment / environment (for both lined and unlined systems). Where oxidation ponds are producing effluent for irrigational purposes then General Limits apply. Note 2: A monitoring programme alone will not be sufficient to obtain full score; Analyses results should proof implementation of the monitoring programme.
	(2.3) **LABORATORY USED**	**a)** Name lab(s) for operational analysis (in-house or on-site) and lab for compliance analysis/checks (in-house or external) **b)** Provide the turnaround in laboratory analysis (in hours: from time of submission to time of results dissemination)
	(2.3) **LABORATORY CREDIBILITY**	**a)** Certificate of Accreditation for applicable methods, **b)** Or Z-scores results following participation a recognised Proficiency Testing Scheme (–2 ≥ z-score ≥ 2 are unacceptable) **c)** Or Proof of Intra- and Inter-laboratory proficiency (quality assurance as prescribed in Standard Methods)
	(2.4) **PROCESS CONTROL / MONITORING RESULTS**	**a)** Explain how monitoring results are used to amend/improve process controlling *[The assessor will select at random analytical parameter/s from the presented analytical results to present an audit question. This might be checked during on-site assessment.]*
(3) **Submission of Wastewater Quality Results** **[5%]**	**(3.1)** **DATA SUBMISSION**	1. 12 months of data submitted to DWA on the GDS **2.** WSA must ensure that 12 months' sets of results are submitted and recorded on the GDS prior to the assessment. Note: All compliance results' data required
	PENALTY (1): Data Not Captured **OR**	Penalty will apply should Wastewater results be available but not captured on GDS.
	PENALTY (2): Section 82	Penalty will apply should the Department find proof during / post assessment that the WSI is guilty of an offence as per Section 82 of the Water Services Act, by only submitting partial information (on GDS) in order to present a false impression of WWQ Performance and/or compliance.

(4)Wastewater Effluent Quality Compliance	**(4.1) WATER USE AUTHORISATION**	**a)** Copy of authorisation, detailing Effluent Quality Standards. **NOTE**: List Standards to comply with.
[30%]	**(4.2)** **EFFLUENT QUALITY COMPLIANCE**	**a)** 90% **Microbiological Compliance** (e.g. E Coli; Faecal Coliforms) **b)** 90% **Chemical Compliance** (e.g. COD, Ammonia, Nitrogen, Nitrate, Nitrite, Residual Chlorine, Ortho-Phosphates, Fluoride, Arsenic, Cadmium, Copper, Manganese, Iron, Selenium, Zinc, Boron, etc.) **c)** 90% **Physical Compliance** (e.g. pH, Suspended Solids, Electrical Conductivity, Soap, Oil or Grease, etc)
	BONUS **(GDIP)**	**a)** A practical Green Drop Improvement Plan (GDIP) in place – with baseline (current) score, tasks, responsible person, completion date, budget, target GDC score; **b)** Implementation evidence and proof of management of process
	PENALTY: **(Sludge Management)**	a) Sludge treatment not managed / monitored. (Monitoring records must be produced); b) In case of ponds systems, provide schedule for desludging of system.
(5) **Wastewater Quality Risk Management**	**(5.1)** **WASTEWATER RISK ABATEMENT PLAN (W_2RAP)**	**a)** A practical and site specific Wastewater Risk Abatement Plan (W_2RAP) is in place which identify and prioritise risks, with measures to mitigate inefficiencies/inadequacies that result in non-compliance **b)** Implementation evidence and proof of management commitment
[15%]	**(5.2)** **INCIDENT REGISTER**	**a)** Provide evidence of implementation of Protocol **b)** Wastewater Quality Failure Incident and Sewer Spillage Incident register.
	(5.3) **WASTEWATER INCIDENT MANAGEMENT PROTOCOL**	**a)** Evidence of a documented Wastewater Incident Management Protocol **b)** Protocol to specify alert levels, response times, required actions, roles & responsibilities and communication measures/vehicles. **c)** NB. Include Pumpstation failure (sewer collector system spillages)
	BONUS **(Energy)**	WSI is able to provide DWA with: a) Electricity consumption over last financial year (in KWh/day) and Rand value (R/year) of treatment plant; b) Energy demand projections over next >3 years (in KWh/day) and in Rand value (R/year); and c) Calculate cost of energy (KWh/kl wastewater treated)
(6) **Local Regulation**	**(6.1)** **BYLAWS**	Proof of the Bylaws providing for the regulation of: *1. industrial (trade) influent (volumes & quality) discharged into municipal system,* *2. package plants,* *3. decentralized systems,* *4. vacuum tank discharges and* *5. Spillages into the environment.* *6. Storm-water connections to sewer system.*
[5%]	**(6.2)** **ENFORCEMENT**	1. Proof of application of Bylaw clause in practice, supported by written notice/s to offender **OR** 2. Proof of adequate enforcement (informing relevant sectors and means of monitoring industrial or other sewer influent.) 3. Records of Package Plants in area of jurisdiction (where development was approved by the Authority (Local Government).

	PENALTY: **(Industrial Monitoring)**	No evidence of any Industrial influent monitoring. 1. There must be proof in form of results to indicate WSA is performing its local regulation function as per Wastewater Services.
	BONUS **(Publication)**	1. Annual Publication of wastewater management performance against the requirements of the site-specific License conditions or General Authorisations 2. Name and date of publication, copy of information pertaining to audit question. 3. Note: Communication must include compliance summary
(7) **Wastewater Treatment Capacity**	**(7.1)** **DESIGN CAPACITY**	**a)** Documented design capacity (hydraulic and organic) of the wastewater treatment facility 1. Design capacity as Average Dry Weather Flow (ADWF) and COD load to the plant and **b)** Documented daily receiving flows over the 12 months of assessed period (ideally ≤ than design capacity) 1. Evidence of daily flows and subsequent calculated averages. Measurement method to be explained 2. Evidence of peak wet weather flow to plant during rain events (record rain event and flow to plant) 3. Evidence of minimum night flow (minimum monitoring: monthly) 4. Water services institution is required to provide motivation/proof of accuracy of meter readings. **c)** Monitoring of outflow volumes (available records) - provide proof of verification system and/or calibration of meters)
[5%]	**(7.2)** **WWTW CAPACITY PLANNING**	Medium to long term planning to ensure sufficient capacity for treatment system and to ensure effluent quality compliance; 1. Detailed Work-plan which stipulates: i*) type of work,* *ii) associated budget,* *iii) projected timeframe* *iv) planned output of this work.*
	(7.3) **COLLECTOR CAPACITY PLANNING**	Medium to long term planning to ensure sufficient capacity for collecting system1. Detailed Work-plan which stipulates: *i) type of work,* *ii) associated budget* *iii) projected timeframe* *iv) iv) the planned output of this work* Note for 7.2 and 7.3: When the WSI is motivating that 'no work' is needed, then provide basis for such standpoint (i.e. quantified design versus operational capacity, usage of system, expected housing developments, condition of treatment system)
	PENALTY	**CapacityUtilisation <40%, >90%, >100%**
(8) **Wastewater Asset Management**	**(8.1)** **PROCESS AUDIT**	**a)** Process Audit reporting (evidence required of audit findings and recommendations) on treatment facility efficacy. The audit to include the (design) capability of the plant to meet compliance standards, as well as actual performance of plant. Should've been done between July 2010 and June 2012. **b)** Evidence/plan of implementation of findings during year following Audit Report required.
[15%]	**(8.2)** **SEWER MAIN INSPECTION**	**c)** Site inspection of sewer reticulation network and pump-station/s. Provide evidence in form of capacity and condition assessment and recommendations of system. Report to include flow balance that provides evidence which % of total sewage is received at treatment plant. Note: both the process audit and sewer network report could serve as baseline to the W_2RAP (may run concurrently with "system description and risk identification/rating)

	(8.3) **WASTEWATER ASSET REGISTER**	**d)** Updated sanitation / wastewater Infrastructure Asset Register 1. Proof of Asset Register, evidence to be submitted. Asset register to include movable equipment and immovable infrastructure / assets with matching detail. The asset register must detail : a) relevant equipment and infrastructure b) indicate asset description c) location d) condition (remaining life) e) replacement value
	(8.4) **O&M BUDGET &EXPENDITURE**	**e)** Operation and maintenance budget and comparative expenditure detail for: 1. *wastewater treatment (in cents/m^3), and* *2. collection system (R/m^3)* The assessor will require the WSI to explain how these figures compare or are benchmarked to determine whether budget is (in)sufficient NOTE: Indicate whether WSI could only provide global figures or system specific figures.
	(8.5) **PUMPSTATION MAINTENANCE**	Proof of maintenance work done on mechanical, electrical, civil per pumpstation
Additional Bonuses	**(AB 1)** **CROSS-POLLINATION**	WSI is able to provide evidence of improvement partnership initiatives with smaller municipalities (Cross-pollination). Green Drop scores will serve as good evidence to measure the outcomes of such initiative/s.
	(AB 2) **STORMWATER MANAGEMENT**	Proof of a Storm-water management plan detailing how storm-water entry is quantified, managed and monitored to prevent entry to sewer systems. Plan should also include measures to prevent sewage from entering stormwater systems. Evidence of implementation required
	(AB 3) **WATER DEMAND MANAGEMENT**	Water Demand Management Plan which provides a strategy and/or work plan that identify, quantify, monitor and manage leakages and water losses of any kind that (may) create an artificial water demand due to higher hydraulic loading of wastewater collection and treatment infrastructure. The bonus will be maximised should a wastewater flow balance be provided.

Green Drop Certification status = ≥90% score against the above criteria.

Purple Drop status = <30% against the above criteria.

"If you are going to achieve excellence in big things, you develop the habit in little matters. Excellence is not an exception, it is a prevailing attitude."

Colin Powell

1. Overstrand Local Municipality

Water Services Authority	**Overstrand Local Municipality**
Water Services Provider(s)	Overstrand Local Municipality

2013 Municipal Green Drop Score	**89.14%** ↑
2011 Municipal Green Drop Score	**88.80%**
2009 Municipal Green Drop Score	**63.00%**

Key Performance Area	Weight	Hermanus	Hawston	Stanford	Gansbaai
Process Control & Maintenance Skills	10%	**84**	**100**	**100**	**100**
Monitoring Programme	15%	**93**	**95**	**95**	**100**
Submission of Results	5%	**100**	**100**	**100**	**100**
Effluent Quality Compliance	30%	**68**	**69**	**85**	**77**
Risk Management	15%	**96**	**73**	**73**	**73**
Local Regulation	5%	**100**	**100**	**100**	**100**
Treatment Capacity	5%	**100**	**100**	**100**	**96**
Asset Management	15%	**96**	**93**	**96**	**93**
Bonus Scores		4.86	5.48	3.55	4.43
Penalties		0.20	0.23	0.30	0.37
Green Drop Score (2013)		**91.17%**	**90.03%**	**93.39%**	**91.76%**
2011 Green Drop Score		**92.10%**	**87.90%**	**83.00%**	**75.80%**
2009 Green Drop Score		**66.00%**	**57.00%**	**61.00%**	**66.00%**
System Design Capacity	Ml/d	7.3	1	0.5	2
Capacity Utilisation (% ADWF ito Design Capacity)		56.89%	30.00%	79.20%	55.00%
Resource Discharged into		Sea outfall (shallow)	Natural Wetland to Dunes	Kleinrivier	Lined wetlands, sportsfield irrigate
Microbiological Compliance	%	91.67%	91.67%	91.67%	100.00%
Chemical Compliance	%	87.50%	81.25%	90.00%	93.75%
Physical Compliance	%	66.67%	91.67%	94.44%	80.56%
Overall Compliance	%	80.21%	86.46%	91.67%	89.58%
Wastewater Risk Rating (2012)		**34.70%**	**33.30%**	**44.40%**	**38.90%**
Wastewater Risk Rating (2013)		**45.45%**	**29.41%**	**29.41%**	**35.29%**

Key Performance Area	Weight	Kleinmond
Process Control & Maintenance Skills	10%	**80**
Monitoring Programme	15%	**95**
Submission of Results	5%	**100**
Effluent Quality Compliance	30%	**29**
Risk Management	15%	**73**
Local Regulation	5%	**100**
Treatment Capacity	5%	**56**
Asset Management	15%	**100**
Bonus Scores		8.84
Penalties		0.91
Green Drop Score (2013)		**77.61%**
2011 Green Drop Score		**82.50%**

2009 Green Drop Score		**66.00%**
System Design Capacity	Ml/d	2
Capacity Utilisation (% ADWF ito Design Capacity)		44.90%
Resource Discharged into		Sea (shallow outfall)
Microbiological Compliance	%	83.33%
Chemical Compliance	%	77.08%
Physical Compliance	%	100.00%
Overall Compliance	%	86.46%
Wastewater Risk Rating (2012)		**44.40%**
Wastewater Risk Rating (2013)		**47.06%**

Regulatory Impression



The Overstrand Local Municipality is to be congratulated with an outstanding performance and able presentation of their Portfolio of Evidence. The Inspection team were impressed with "*... the team's enthusiasm, expertise and knowledge of the wastewater business.*" As result, Overstrand is awarded **with four Green Drop Certificates**. The overall management of all five systems is consistent and indicative of the personnel's dedication and discipline to wastewater management. Regrettable, the Kleinmond system did not perform on par with the other 3 systems, which weakened the **municipal Green Drop score to 89.14%,** just short of overall Green Drop award.

The points of strength include the high overall compliance of effluent quality, prominent risk abatement, and technical skilled staff with strong management support and involvement. The presence of the Finance department contributed to the positive score received for asset management and ringfenced costing. The Hermanus WWTW is currently in the process of upgrading the works to 12ML/d. Monitoring programs should be revised to include sludge monitoring at all systems and to ensure sufficient sampling frequency where process upgrades have occurred.

Overall, Overstrand has managed to produce a polished Green Drop Performance. Overstrand is also one of very few municipalities that were using the opportunity to score against all the bonus criteria. ***Well done***. The absolute consistency displayed in keeping all systems in **low risk zones** using the W_2RAP process, is commendable. Overstrand is an accomplished service provider in wastewater management, and deserves to be mentioned amongst the top performers in the Province.





Green Drop findings:

1. Regulation 17 compliance need to receive attention
2. Sea outfall monitoring frequency need to be revised for Hermanus
3. Sludge monitoring and handling could improve going forward
4. Some shortcomings are evident on process assessment which might possibly resolve some of the lower compliance to ammonia, EC, O-PO_4, SS/COD at some plants, given that ample capacity exist at all plants.

Site Inspection Report

Kleinmond **75%**



The Kleinmond plant was inspected to verify the Green Drop findings:

- The plant is beautifully set, with notices, PFD, manuals and signage in place
- Process control logbooks can be improved, as well as instrumentation
- Flows recorded, except nightflow, 60% tankered, daily pumpstations checks
- Aeration of wastewater well maintained, goo process control, lime slightly slug dosed, MLSS used along temperature
- Disinfection via ultraviolet radiation, clear overflows to reed beds (Phragmites) for polishing. UV performance questioned.

ANNEXURE H

NT & PT BUDGET CIRCULARS & FINANCIAL RATIOS AND NORMS

NATIONAL TREASURY

MFMA Circular No. 107

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2021/22 MTREF

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Introduction

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts *(m*SCOA); and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed.

Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance on budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The National Treasury projects real economic growth of 3.3 per cent in 2021, following an expected contraction of 7.8 per cent in 2020. Real GDP growth is expected to moderate to 1.7 per cent in 2022 and 1.5 per cent in 2023, averaging 2.1 per cent over the medium term.

South Africa experienced its largest recorded decline in economic output in the second quarter of 2020 due to the strict COVID-19 lockdown. Real GDP fell by 17.1 per cent relative to the previous quarter (or 51 per cent on a seasonally adjusted and annualised basis), with all major sectors except agriculture declining. The second-quarter results were weaker than expected in the June 2020 special adjustments budget, which projected a contraction of 7.2 per cent in 2020.

High-frequency data for the third quarter – such as the volume of electricity distributed, mining and manufacturing output, business confidence and the Absa Purchasing Managers' Index (PMI) – shows evidence of a limited economic rebound. Although growth rates are likely to improve quickly as restrictions are removed, based on current projections, output is only expected to return to pre-pandemic levels in 2024.

The main risks to the economic outlook are weaker-than-expected growth, continued deterioration in the public finances and a failure to implement structural reforms. A second wave of COVID-19 infections, accompanied by new restrictions on economic activity, would have significant implications for the outlook. Government's fiscal position is a risk to growth: higher long-term borrowing costs and risk premiums have started to affect the broader economy.

In addition, recovery efforts will fail unless structural constraints (including in energy, infrastructure and competitiveness) are urgently addressed. While the reforms required in these areas do not immediately affect growth, they are critical for market confidence and investment.

Electricity remains a binding constraint on economic recovery, with power interruptions expected to continue into 2021. Private generation will only be able to plug the electricity gap to a limited extent over the next year.

Job creation is a top priority of the economic recovery plan that will guide policy actions over the medium term, supported by new infrastructure investment and large-scale public

employment programmes. In addition, targeted skills development will improve productivity and employment prospects.

Headline inflation is at the lower end of the 3 to 6 per cent target range. Goods and services inflation has broadly declined due to weak demand and falling oil prices. Inflation is forecast to fluctuate around the 4.5 per cent midpoint over the medium term in line with moderating inflation expectations.

In summary, the country's tax collection targets have not been met and this means that the fiscus has less funds available to allocate across the various spheres of government. There are measures in place to reduce expenditure to narrow the deficits.

The following macro-economic forecasts must be considered when preparing the 2021/22 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2016 - 2020

Fiscal year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate		Forecast	
CPI Inflation	4.1%	3.2%	4.1%	4.4%	4.5%

Source: Medium Term Budget Policy Statement 2020.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2021/22 budget process

2.1 Local government conditional grants allocations

Transfers to local government will be reduced by R17.7 billion, including R14.5 billion from the local government equitable share, R2.7 billion from the general fuel levy and R569 million in direct conditional grants over the 2021 MTEF period. The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

Government will revisit underperforming programmes. For example, some cities receiving the Public Transport Network Grant (PTNG) have not launched their integrated public transport networks. Over the MTEF period, government will suspend at least two more poorly performing cities from this grant and the remaining cities will be required to reduce costs and demonstrate their effectiveness to remain funded.

The annual Division of Revenue Bill will be published in February 2021 after the Minister of Finance's budget speech. The Bill will specify grant allocations and municipalities must reconcile their budgets to the numbers published herein.

Municipalities are advised to use the indicative numbers presented in the 2020 Division of Revenue Act to compile their 2021/22 MTREF. In terms of the outer year allocations (2023/24 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2020 Division of Revenue Act for 2020/21. The DoRA is available at http://www.treasury.gov.za/documents/national%20budget/2020/default.aspx

Division of Revenue Second Amendment Bill, 2020: changes to local government allocations

Roll-over of funds - R390 million is rolled over in the Urban Settlement Development Grant (USDG) to fund commitments for bulk infrastructure related projects in Nelson Mandela Bay Metropolitan Municipality. R98 million is rolled over in the PTNG to continue with the rollout of the integrated public transport network (IPTN) for public and non-motorised infrastructure in Nelson Mandela Bay Metropolitan Municipality.

R307 million is rolled over in the Regional Bulk Infrastructure Grant (RBIG) for drought and COVID-19 water and sanitation interventions nation-wide.

Water Services Infrastructure Grant (WSIG) - R12 million has been reprioritised from the Department of Water Affairs' budget into the indirect component of WSIG for the implementation of various water services interventions.

Reductions to municipal conditional grants
In the Medium-Term Policy Budget Statement, the Minister of Finance indicated that R10.5 billion is required for the rescue plan for the South African Airways. Therefore, R613 million has been proportionately reduced across municipalities in respect of conditional grants while no reductions were made to the local government equitable share for the 2020/21 financial year.

These changes are shown in Schedule 4, Part B; Schedule 5, Part B and Schedule 6, Part B of the Bill.

Additional instruments to finance infrastructure in municipalities

Municipalities can access other instruments to finance the development of infrastructure that boosts economic growth beyond infrastructure grants. Reforms over the medium term will enhance the ability of municipalities to raise revenue to invest in their own development. An update on development charges and borrowing reforms is summarised below:

- *Development charges* - Municipalities earn revenue from charging developers to connect new developments to municipal services. The draft Municipal Fiscal Powers and Functions Amendment Bill proposes new, uniform regulations in respect of these development charges, thereby strengthening the revenue-raising framework of municipalities. After processing comments, the National Treasury will submit the Bill to Cabinet and Parliament for consideration in 2021; and
- *Borrowing* - Creditworthy municipalities can also borrow in capital markets. The National Treasury has updated the original municipal borrowing policy framework, which guides this borrowing, and will shortly submit it to Cabinet for approval. The proposed changes aim to increase the term maturity of borrowing improve the secondary market for the trade of municipal debt instruments and define the role of development finance institutions to avoid crowding out the private sector.

3. 2021 Local Government Elections and the budget process

Local government elections are scheduled to take place in 2021, and the proposed date is yet to be determined. Elections are important events as we reaffirm our commitment to democratic and accountable government by choosing representatives of the people who will guide the work of local government for the next five years.

The following four risks need to be explicitly managed:

1. In terms of section 13 of the Municipal Property Rates Act, 2004 (Act No 6 of 2004)(MPRA) and sections 24 and 42 of the Municipal Finance Management Act, 2003 (Act No 56 of 2003)(MFMA), new tariffs for property rates, electricity, water and any other taxes and similar tariffs may only be implemented from the start of the municipal financial year (1 July). This means that the municipal council must approve the relevant tariffs as part of the MTREF budget before the commencement of the financial year on 1 July. Failure to obtain council approval for the annual tariff increases would most likely cause an immediate financial crisis that may lead to the provincial executive intervening in the municipality in terms of section 139 of the Constitution. Therefore, if the elections take place after the start of the financial year, the outgoing council will be responsible for approving tariffs for the 2021/22 MTREF and the newly elected council for the implementation thereof as section 28(6) of the MFMA does not allow the increase of tariffs in-year;

2. In terms of section 16 of the MFMA, a municipal council must approve the annual budget for the municipality before the start of the financial year, and should a municipal council fail to do so, section 26 of the MFMA prescribes that the provincial executive **must** intervene. This provincial intervention may include dissolving the municipal council and appointing an administrator to run the municipality. Therefore, the outgoing council must ensure that they comply with the timeframes for approval of the budget;

3. The outgoing council may be tempted to prepare an 'election friendly budget' with unrealistically low tariff increases and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be an unfunded municipal budget that threatens their respective municipality's financial sustainability and service delivery; and

4. Given that the timing of election campaigning may coincide with the municipal public budget consultations, there is a risk that these consultations may be neglected or used to serve the narrow interests of political parties. It is reiterated that transparency and public participation is an integral part of our constitutional democracy, hence municipalities must ensure that public and stakeholder consultation processes are adhered to as required by the legislative framework.

In the build-up to the 2021 local government elections, the financial sustainability of the municipality should be protected. Now, more than ever before, it is paramount for sound municipal decision-making so that the long-term sustainability of municipal finances and service delivery is achieved beyond the election period.

Finances of some municipalities have been unstable for many years, and this was exacerbated by the financial impact of the COVID-19 pandemic. Therefore, there is severe pressure to maintain healthy cash flows and increase cost containment measures while sustaining efficient service delivery levels. It is therefore imperative that municipalities refrain from suspending credit control and debt collection efforts. Municipalities are also reminded of the regulatory framework set out in the Municipal Cost Containment Regulations insofar as it relates to the use of municipal funds to fund election campaigns and other non-priority issues as this might further impact the financial sustainability of municipalities.

Furthermore, as the current municipal leadership will be responsible for the compilation of the 2022/23 MTREF budgets, councils are advised to prioritise expenditure appropriations aligned to the policy intent as described in the integrated development plans (IDPs). Infrastructure provisioning for water, sanitation, roads and electricity remain key priorities.

In addition, the outgoing council is advised to critically consider the financial implications before entering into new long-term contracts that are not of priority to the municipality and avoid if possible, committing the incoming council. Municipalities should refrain from filling non-critical positions, purchasing cars, procuring new financial systems and from incurring any other expenditure at this stage that will financially burden the incoming council.

During this time of transition, all stakeholders should work together to ensure that municipalities continue to perform their functions efficiently and effectively. The Mayor and municipal manager should now be engaging in the process of the annual review of the fifth and last year of the IDP in terms of section 34 of the Municipal Systems Act (MSA) and the 2022/23 budget preparation process in terms of section 21 of the MFMA. It is particularly important to ensure that arrangements for the review of IDPs and preparation of budgets continue seamlessly as these processes cannot be delayed in anticipation of the announcement of an election date.

In deciding on the schedule for the 2022/23 budget process, the Mayor and municipal manager must also note that the MFMA, read together with the Municipal Budget and Reporting Regulations, only allows for a 'main adjustments budget' to be tabled after the mid-year budget and performance assessment has been tabled in council, i.e. after 25 January 2022. In addition, the permitted scope of an adjustments budget is quite limited in that taxes and tariffs may not be increased (refer to section 28(6) of the MFMA) and any additional revenues may only be appropriated to programmes and projects already budgeted for (refer to section 28 of the MFMA). Therefore, the idea of the current council passing a 'holding budget' which the new council will change substantially through an adjustments budget soon after the start of the municipal financial year is not legally permitted.

Though an IDP is a five-year strategic document of council, municipalities should note that when a new council takes office after a local government election, the norm has been that the new council implements the last adopted IDP during the first year of office. It is normally only in the second year of office that the newly elected council adopts a new IDP after thorough interrogation, extensive consultation and finalisation of a new five-year strategy.

In the absence of detailed information on the 2021 Local Government Elections, National Treasury will provide further guidance in the follow-up MFMA Budget Circular to be issued in March 2021.

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

4.1 Release of Version 6.5 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.5 is released with this circular.

Version 6.5 of the chart will be effective from 2021/22 and must be used to compile the 2021/22 MTREF and is available on the link below:
http://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

4.2 Budgeting and Reporting for the COVID-19 pandemic and water inventory

In terms of the Annexure to MFMA Circular No. 99, *m*SCOA Circular No. 9, and GRAP 12, municipalities were advised to:

1. Record and ringfence all funding and expenditure pertaining to the COVID-19 pandemic for the 2020/21 MTREF when budgeting and transacting; and

2. Budget and account for bulk water purchases as inventory as per GRAP 12 (paragraph 07).

It is evident from the snapshots that were drawn from the Local Government Database based on the *m*SCOA data strings that were submitted by municipalities in terms of the monthly Section 71 reporting, that most municipalities have not budgeted or reported on COVID-19 related allocations and expenditure, nor bulk water inventory as per the guidance provided.

Although the regulated A1 Schedule will only be amended from the 2021/22 MTREF to align to GRAP 12 (as per MFMA Circular No. 98), municipalities should already record water inventory in the *m*SCOA chart. ***Municipalities must budget for water as inventory in the 2021/22 MTREF.*** This means that municipalities will no longer be able to budget for water bulk purchases as an expense on table A4. Municipalities must use bulk water purchases i.e. system input volume on table A6: inventory. This provides for three different water sources i.e. water treatment works, bulk purchases and natural sources. When water is issued through the billing/ distribution, the cost should be expensed through table A4: inventory consumed with the corresponding accounting transaction in the inventory account on table A6: current assets: water: authorised consumption.

Municipalities that did not adjust their 2020/21 MTREF budgets by 30 September 2020 to respond to the COVID-19 pandemic or budget for bulk water inventory are reminded to do so in the main adjustments budget process in February 2021.

It should also be noted that the National Treasury's reporting on COVID-19 will be drawn as per *m*SCOA Circular No. 9 and we will not be able to identify COVID-19 allocations and expenditure that have been ringfenced in another manner.

Municipalities must submit the adjustments budget and revised project list for 2020/21 in the format of a *m*SCOA data strings (ADJB and PRAR) uploaded to the Local Government (LG) Upload Portal within 10 working days after Council has adopted the adjustments.

4.3 Revised Municipal Property Rates Act Categories

By now all municipalities should be aware that section 8 of the Municipal Property Rates Act on the determination of categories of **rateable** properties has been revised through the Local Government Municipal Property Rates Amendment Act, 2014 ("the Amendment Act"). The new rateable property categorisation framework based on use (provided these property categories exist within the municipality) and consequently, all property categories that are based on ownership, geographic location or any other basis fall away.

Municipalities must implement the new property categorisation framework by not later than 1 July 2021. The *m*SCOA chart Version 6.5 makes provision for the new and the old framework. However, the old framework will be retired in the next version of the chart and municipalities are advised to implement the new property categorisation framework as legislated. Therefore, municipalities cannot use both frameworks to avoid duplication and overstatement of revenue from property rates.

4.4 Forbidden activities

The Item Assets segment of the *m*SCOA chart currently includes items such as staff loans as non-current receivables from non-exchange transactions. This is in contravention with Section 164(1)(c) of the MFMA that stipulates that a municipality may not make loans to councillors or officials of the municipality; directors or officials of the entity; or members of the public. Therefore, municipalities are advised not to use these items when budgeting as National Treasury may retire these items in the next version of the chart.

4.5 Independent Audits on Municipal Financial Systems

All municipalities and municipal entities had to comply with the *m*SCOA Regulations by 1 July 2017. MFMA Circular No. 80 provided guidance on the minimum business processes and system specifications for all categories of municipality (A, B and C). The Request for Proposal (RFP) issued on 4 March 2016 for the appointment of service providers for an integrated financial management and internal control system for local government (RT25-2016 published in Tender Bulletin No. 2906), provided further guidance on the requirements applicable to a specific category of municipality.

The National Treasury will conduct independent audits on all municipal financial systems in 2021 to determine to what extent the financial systems that are currently being used by municipalities comply with the minimum business processes and system specifications required in terms of *m*SCOA. These audits were initially planned for 2020, but due to restrictions on procurement processes and travel in terms of the COVID-19 pandemic it was postponed to 2021. The results of the audits will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2022. **Until these audits have been concluded, and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that does not comply with the necessary *m*SCOA functionality requirements**. However, should a municipality need to procure a new financial system, they must follow the processes set out in the MFMA read together with the Municipal Supply Chain Management Regulations and MFMA Budget Circulars No. 93, 98 and *m*SCOA Circulars No 5 and 6. In addition, National Treasury has not accredited any of the municipal financial systems available in the market and this should therefore not be advertised as a requirement in municipal tender documents.

It should be emphasised that the onus to ensure compliance with the *m*SCOA Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities must properly manage Service level agreements (SLA) with system vendors. Penalties, including the termination of the SLA in cases of persistent non-compliance, should be imposed if the system vendor does not meet the agreed upon milestones. Likewise, if a system vendor has delivered on the services agreed upon in the SLA, then the municipality should pay all money owing to the system vendor within 30 days of receiving the relevant invoice or statement, as per the requirements of Section 65(2)(e) of the MFMA. Lastly, municipalities must agree on the services that are to be provided by the system vendors and costs thereof in the SLA that is signed by the municipality and system vendor. Municipalities should consider the financial implications thereof and negotiate more favourable terms with the system vendor if necessary before signing the SLA. Once signed, the SLA is legally binding.

4.6 Regulation of Minimum Business Processes and *m*SCOA System Specifications

National and Provincial Treasuries held extensive engagements with key system providers during which the system functionality on the following were demonstrated: IDP and budget, supply chain management (SCM), asset management, annual financial statements, revenue management, cash flow and period control. These engagements provided National and Provincial Treasuries with an understanding of what functionality is available on each system and what the key system related challenges are.

It was evident from the engagements that municipalities are not using their financial systems optimally. Some of the challenges that were identified in this regard include the following:

- Some municipalities have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (*m*SCOA enabling) version of their financial systems;

- A few municipalities are not paying for the required licences to use system solutions and they are not upgrading and maintaining their servers, hardware and software to become and remain *m*SCOA compliant and to protect their data;
- Several municipalities are still transacting on their legacy systems that are not *m*SCOA enabling or they are using excel spreadsheets that are not incorporated in the functionality of their financial systems, while they are paying for maintenance and support for the *m*SCOA enabling system that was procured. This constitutes fruitless and wasteful expenditure; and
- Other municipalities are not using all the modules of the core financial system (using 3rd party systems) while they have procured these modules. This is once again fruitless and wasteful expenditure.

Municipalities should include the cost of the above in their 2021/22 MTREF budgets.

One of the key objectives of the *m*SCOA reform is to ensure that municipalities are budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the *m*SCOA Regulations.

National Treasury will expand and regulate the business processes and system specifications communicated in MFMA Circular No. 80 and its Annexure B in the 2021/22 MTREF to ensure that municipalities are using the functionality available on their financial systems. MFMA Circular No. 80 was issued in 2016, and several Regulations and best practises as per the MFMA Circulars have been introduced since then. The expansion of the requirements will accommodate these new developments.

4.7 Non-compliance with *m*SCOA requirements

If your municipality has not yet achieved the required level of *m*SCOA implementation, then it must provide a detailed action plan (road map) to the National and the respective provincial treasury to indicate how the municipality will fast track the implementation of *m*SCOA. The action plan should include the following priority areas, as applicable to the municipality:

- The functionality of the financial system, including the minimum system functionality and business process as per MFMA Circular No. 80 and Annexure B and functionality required in terms of Regulations and MFMA Circulars that was issued after 08 March 2016 (the date on which MFMA Circular No. 80 was issued);
- Integration of 3rd party sub-systems with the *m*SCOA enabling financial system as required in terms of MFMA Circular No. 80 and Annexure B;
- Change management initiatives to ensure that *m*SCOA is institutionalised as an organisational reform and not only a financial reform; and
- Training initiatives to ensure that all officials in the organisation are familiar with the *m*SCOA chart, basic accounting, balance sheet budgeting and movement accounting and the use of the *m*SCOA enabling financial system.

Importantly, the action plan must be drafted by the municipality and not the system vendor and the progress against it should be carefully monitored by the municipality's *m*SCOA Project Steering Committee (chaired by the Accounting Officer). Municipalities must present progress against the action plan at the 2020/21 Mid-Year Budget and Performance visits and Budget and Benchmark engagements with the National and the respective provincial treasury.

4.8 Extension and Procuring of Service Level Agreements (SLA) for Financial Systems

At least six (6) months prior to the expiry of the SLA for the support and maintenance of the financial system, the municipality should either:

- Extend the existing SLA with the same system vendor subject to the provisions of Section 33 and 116(3) of the MFMA (read in conjunction with MFMA Circular No. 62); or
- Approach the market to procure services for the support and maintenance of the financial system consistent with the Municipal Supply Chain Management Regulations and municipality's Supply Chain Management Policy.

Importantly, once the SLA has expired, it cannot be extended, and the municipality will have to embark on a new procurement process. In addition, when the contract for the support and maintenance of the financial system comes to an end, it does not mean that the municipality must procure a new financial system. It is only support and maintenance services pertaining to the financial system that needs to be procured. Municipalities need to properly document their systems and the system language used to ensure that system support can be procured in the local market when required.

4.9 Cash flow reconciliation

The population of the cash flow reconciliation in tables A7, B7 and C7 of the MBRR formats using *m*SCOA data strings has been a challenge in previous financial years. The main contributing factors to this were that:

- Municipalities were not using the *m*SCOA segments correctly to populate their cash flow information;
- A number of municipalities did not use the movement accounts correctly in the *m*SCOA chart which distorts the figures reported in the cash flow tables;
- Some municipalities did not budget, transact or report directly in or from their financial systems; and
- There were errors in the linkages of the MBRR cash flow tables to the *m*SCOA data strings in the segment item: asset and liabilities on the Local Government Database.

It is critical that municipalities undertake balance sheet and cash flow budgeting to provide accurate cash flow information. National Treasury has provided guidance in this regard in MFMA Circular No. 98 and *m*SCOA Circular No. 10 and have also corrected the errors in the linkages of the MBRR cash flow tables to the *m*SCOA data strings. This has resulted in improvements in the section 71 cash flow data that were published at the end of quarter 1 of the 2020/21 MTREF. Further guidance on the application of the funding segment has also been issued in *m*SCOA Circular No. 11 on 4 December 2020.

4.10 *m*SCOA Calendar for 2021/22

Important dates pertaining to *m*SCOA related activities for the 2020/21 financial year is summarised below for planning purposes:

	Activity	Time Frames
1.	Independent System Audits	February to December 2021
2.	Regulation of Minimum Business Processes and System Specifications	For comments and testing: October 2021
3.	*m*SCOA Virtual Training Sessions (various topics)	Monthly
4.	Roll out of eLearning *mSCOA* course through	July 2020

	National School of Governance	
5.	Issue proposed *m*SCOA chart changes for version 6.6	October 2021
6.	Annual *m*SCOA CIGFARO Budgeting Workshop	November 2021
7.	Issuing of transversal contract for provision of financial systems	March 2022

5. The revenue budget

Similar to the rest of government, municipalities face a difficult fiscal environment. Even as demand for services rises, weak economic growth has put stress on consumers' ability to pay for services, while transfers from national government are growing more slowly than in the past. Some municipalities have managed these challenges well, but others have fallen into financial distress and face liquidity problems. These include municipalities that are unable to meet their payment obligations to Eskom, water boards and other creditors. There is a need for municipalities to focus on collecting revenues owed to them and eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for the servicing of their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend on money that they do not have.

Municipalities are reminded that the local government equitable share allocation is mainly to fund the costs of free basic services and to subsidise the administrative costs of the smaller and more rural municipalities. The increasing unemployment and growth in the number of persons per household means that the revenue foregone in respect of free basic services will likely increase, and it will become even more difficult to collect revenue. Household budgets are becoming increasingly under more pressure, and trade-offs might be applied when it becomes unaffordable to pay all household expenses on a monthly basis.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required to ***justify all increases in excess of the*** **projected inflation target for 2021/22** in their budget narratives and pay careful attention to tariff increases across all consumer groups. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

5.1 Maximising the revenue generation of the municipal revenue base

Reference is made to MFMA Circular No. 93, paragraph 3.1 and No. 98, paragraph 4.1. The emphasis is on municipalities to comply with Section 18 of the MFMA and ensure that they fund their 2021/22 MTREF budgets from realistically anticipated revenues to be collected. Municipalities are cautioned against assuming collection rates that are unrealistic and unattainable as this has been identified as a fundamental reason for municipalities not attaining their desired collection rates.

It is therefore essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities are encouraged to undertake this exercise as a routine practice. The list of exceptions derived from this reconciliation will indicate where the municipality may be compromising its revenue generation in respect of property rates. A further test would be to reconcile this with the Deeds Office registry. In accordance with the MFMA Circular No. 93,

municipalities are once more requested to submit the reconciliation of the valuation roll to the financial system to the National Treasury by no later than **05 February 2021**.

The above information must be emailed to linda.kruger@treasury.gov.za or must be uploaded by approved registered users using the LG Upload Portal at: https://lguploadportal.treasury.gov.za/.

5.2 Setting cost-reflective tariffs

Reference is made to MFMA Circular No. 98, paragraph 4.2. The setting of cost-reflective tariffs is a requirement of Section 74(2) of the Municipal Systems Act which is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. This forms the basis of compiling a credible budget. A credible budget is one that ensures the funding of all approved items and is anchored in sound, timely and reliable information on expenditure and service delivery (FFC, 2011). Credible budgets are critical for local government to fulfil its mandate and to ensure its financial sustainability.

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

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

Municipalities are encouraged to utilise the tariff setting tool referenced in MFMA Circular 98, item 4.2. This tool will assist in setting tariffs that are cost-reflective and would enable municipalities to recover costs to fulfil its mandate. The National Treasury Municipal Costing Guide is also available on the link below on the National Treasury website.

http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08

5.3 Bulk Account Payments - Eskom Concessions

During 2018/19, intense work had been undertaken to resolve systemic and structural issues pertaining to the electricity function in municipalities. Core to this work was addressing the escalating Eskom debt that threatened the sustainability of Eskom as well as that of municipalities.

During the process, Eskom was engaged on providing relieve in certain areas. Municipalities must be made aware that the following concessions were agreed upon:

- Reducing the interest rate charged on overdue municipal bulk accounts from prime plus 5 per cent to prime plus 2.5 per cent;
- Payment terms being extended from 15 days to 30 days for municipal bulk accounts; and
- Payments received from municipalities will be allocated to capital first and then the interest.

These concessions are aligned to the MFMA and are meant to curb the growing debt levels by allowing municipalities a more conducive payment regime than what was previously employed. In addition, municipalities are encouraged to budget for bulk services and honour their current account payments religiously to avoid stringent application of the bulk suppliers' credit control policy.

5.4 Timeous allocations and clearing of the control accounts

Municipalities are encouraged to clear the control accounts on a monthly basis and to allocate trade and other receivable payments in these suspense accounts to the relevant debtor accounts regularly before the monthly submissions as required by the MFMA. Implementing and enforcing the credit control policy of the municipality whilst payments are not cleared in the control account is negligent and irresponsible. Municipalities are warned against this bad practice, and this must be avoided at all costs.

5.5 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. In March NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020 (1.2 per cent lower than the tariff increase in Multi-Year Price Determination (MYPD) 4 period due to differences in municipal and national financial years).

Municipalities are advised to use the tariff increases previously (March 2019) approved by the Regulator of 5.2 per cent 2021/22, 8.9 per cent for 2022/23 and 8.9 per cent in 2023/24 (*for 2023/24,* an average annual tariff increase is used for the National Energy Regulator of South Africa's multi-year price determination period of 1 April 2019 to 31 March 2022). The outer year is anticipated to be the first year of the MYPD 5 period, which is yet to be published.

6. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. The ability of customers to pay for services is declining and this means that less revenue will be collected. Therefore, municipalities must consider the following when compiling their 2021/22 MTREF budgets:

- Improving the effectiveness of revenue management processes and procedures;
- Cost containment measures to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities as highlighted in the Municipal Cost Containment Regulations read with MFMA Circular No. 82;
- Ensuring value for money through the procurement process;
- The affordability of providing free basic services to all households;
- Not taking on unfunded mandates; and
- Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.

Accounting officers are reminded of their responsibility in terms of section 62(1)(a) of the MFMA to use the resources of the municipality effectively, efficiently and economically. Failure to do this will result in the accounting officer committing an act of financial misconduct which will trigger the application of chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

6.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to take into account their financial sustainability when considering salary increases. It has been observed over the previous years that salary

increases were above inflation. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC. Given the current economic condition exacerbated by the COVID-19 pandemic, municipalities are urged to consider projecting increases to wage that would reflect their affordability as many municipalities that are already not in a position to afford the current wage cost would indeed have to apply no more than zero per cent increase in the 2021/22 MTREF and to exercise the option for exemption for any negotiated increase above the level of their affordability.

6.2 Remuneration of councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process.

7. Conditional Grant Transfers to Municipalities

7.1 Non-compliance of in-year monitoring

In terms of Section 74(1) of the MFMA, municipalities must submit to the transferring officers, National and Provincial treasuries documents and monthly grant reports as may be prescribed or required. The *m*SCOA Regulations requires the uniform recording and classification of municipal budget and financial information at a transaction level in the form of a *m*SCOA data string that must be submitted to the LG Upload portal. Most municipalities are still not reporting on conditional grants as per the *m*SCOA requirements. As per MFMA Circular No 93, the National Treasury has only used *m*SCOA data strings as the source of data for publications on municipal financial performance from 1 July 2019. The *m*SCOA data strings will also be the main source of data that will be used to monitor the performance against grants and to inform decisions on the stopping and reallocation of conditional grants funding in the 2021/22 MTREF. The credibility of the *m*SCOA data strings reporting on grants will be closely monitored going forward.

Furthermore, section 12(2) of the Division of Revenue Act, 2020 (Act No. 4 of 2020) (DoRA) states that the municipality, as part of the report required in terms of section 71 of the MFMA, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant Transferring Officer.

Some municipalities have not been complying with the reporting requirements as stipulated above. Municipalities are reminded that the non-submission of monthly reports translates to non-compliance with the MFMA and DoRA. The National Treasury and Transferring Officer will be implementing stringent measures to municipalities that do not comply with the prescripts. This includes, but is not limited to, the stopping and reallocation of conditional grants funding of non-compliant municipalities. Municipalities are encouraged to comply with the reporting requirements to avoid withholding or stopping of an allocation.

In terms of performance reporting on conditional grants, municipalities and Transferring Officers are urged to pay particular attention to the contents of money spent against conditional grants. Government is not realising full value for money against the substantial investments it makes through grants.

8. The Municipal Budget and Reporting Regulations

8.1 Ensuring municipal sustainability through a funded budget

A budget is funded from realistically anticipated revenues to be collected, cash backed accumulated funds from the previous year as well as borrowed funds to be utilised for capital projects. A budget is realistic if it takes into account projected revenue for the current year based on the collection levels to date and actual revenue collected in the previous financial year. Municipal budgets must be prepared on this basis. The economic climate and the impact of COVID-19 pandemic had an effect on the ability of municipalities to collect arrear debt during levels 5, 4 and 3 of the national lockdown. This inability to exercise credit control measures during this period had decreased the collection rate in many municipalities.

Municipalities need to be proactive in exercising credit control measures to ensure that arrear debt is collected. Whilst collection rates decreased during the period mentioned above, municipalities must implement efforts to collect arrear debt and return collection rates to pre-COVID-19 levels. Whilst this unprecedented COVID-19 period is the exception, collection rates need to be maintained at 95 per cent in order to ensure the financial sustainability of municipalities. If collection rates have decreased, prudent financial management requires expenditure to be adjusted downward accordingly. This is to ensure that deficits are not realised and that realistically anticipated revenue based on projected collection rates funds expenditure. This will also ensure financial sustainability and avoid situations of financial distress in municipalities.

The Municipal Systems Act states that a municipal council must adopt, maintain and implement a credit control and debt collection policy that would be utilised for the collection of money that is due and payable to it. The municipal Councillors therefore are the custodians of the policy and responsible for its implementation. As a result, Councillors are required to encourage consumers in their municipal jurisdiction to pay for municipal services and to ensure that such debt that is due and payable to the municipality is collected. This would ensure compliance with the Act and ensure that a culture of payment is implemented in the municipal area. Council needs to play an active role in implementing their adopted policies to increase collection rates and ensure that funds are received to render services to the people.

Municipalities are reminded to develop a credible funding plan where the budget is unfunded. This plan must be tabled in and adopted by Council with the 2021/22 MTREF budget and submitted to the National and provincial treasuries when they submit their tabled and adopted budget in terms of Section 22(b)(i) and 24 (3) of the MFMA. Failure to approve a credible plan will result in the invoking of Section 216(2) of the Constitution.

8.2 Budgeting for indirect grant allocations

Some municipalities continue to budget for allocations not directly allocated to them as revenue in the Statement of Financial Performance. This results in revenue being overstated. Therefore, municipalities must refrain from budgeting for indirect grant allocations. A municipality must only budget for the allocations that are directly allocated and transferred to them.

8.3 Monthly reporting of debtors

National Treasury has observed through in-year monitoring that most municipalities are overstating debtors as they report on gross debtors instead of net. The format of the monthly debtors' data strings provides for a column to disclose provision for impairment as per council policy. Therefore, municipalities are urged to always reflect the provision for impairment in the column as indicated above for National Treasury to be able to reconcile the net debtors.

8.4 Schedule A - version to be used for the 2021/22 MTREF

National Treasury has released Version 6.5 of the Schedule A1 (the Excel Formats) which is aligned to Version 6.5 of the *m*SCOA classification framework and must be used when compiling the 2021/22 MTREF budget.

It is imperative that all municipalities prepare their 2021/22 MTREF budgets in their financial systems and that the Schedule A1 be produced directly from their financial system. Vendors have demonstrated their budget modules to the National Treasury and provincial treasuries. All financial systems have this functionality to assist and prepare budgets and to generate the prescribed Schedule A1 directly from the financial system. Therefore, there is no reason why the 2021/22 MTREF budget must be done manually. National Treasury has protected the A1 schedule version 6.5, therefore manual population will not be allowed as the schedule must be extracted from the financial system.

ALL municipalities **MUST** prepare their 2021/22 MTREF tabled and adopted budgets using the A1 schedule version 6.5.

Municipalities must start early enough to capture their tabled budget (and later the adopted budget) in the budget module provided and must ensure that they produce their Schedule A1 directly out of the budget module. **Manual capturing on A1 schedule version 6.5 is not allowed** in terms of the *m*SCOA Regulations.

The National Treasury has indicated in MFMA Circular No. 93 that municipalities must submit all A1 Schedules in PDF format only from the 2019/20 MTREF. Given the fact that the *m*SCOA classification framework makes it possible to generate the financial data required in the A1 schedule directly from the data strings and that additional data needed must be obtained from sub-systems that integrate with the financial system, the National Treasury will only accept the prescribed data string containing the supporting data, populated and uploaded by each municipality. National Treasury published the layout for the data string on the website in MFMA Budget Circular No. 98 and an amended version to be used for the 2021/22 MTREF forms part of this circular. The publication in the 2020/21 MTREF of non-financial data will be done using the supporting data uploaded from these data strings.

The National Treasury **will no longer gather supporting data from the MBRR A1 Schedules** but will expect each municipality to **submit the prescribed supporting data strings** containing the required data using the LG Upload Portal.

The budget, adjustments budget and Section 71 monthly reporting Schedules that have been regulated in terms of the MBRR have also been aligned to the *m*SCOA chart version 6.5 changes. The revised MBRR Schedules for the 2021/22 MTREF and its linkages to the data string are available on the link below:

http://cenvappsp10:31200/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Documents/Forms/AllItems.aspx?RootFolder=%2fRegulationsandGazettes%2fMunicipal%20Budget%20and%20Reporting%20Regulations%2fDocuments%2f2020%2d21&FolderCTID=0x0120001860D4A2BD7AD042BF8427FC3BB59F67

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

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

8.5 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Johannesburg and Tshwane	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Mpati Rakgwale		Mpati.Rakgwale@treasury.gov.za
eThekwini	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Abigail Maila		Abigail.Maila@treasury.gov.za
Limpopo	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Stanley Malele		Stanley.Malele@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Phumelele Gulukunqu	012 315 5539	Phumelele.Gulukunqu@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Willem Voigt and	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

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

8.6 Assessing the 2021/22 MTREF budget

National and provincial treasuries will assess the 2021/22 MTREF budgets to determine if it is complete, funded and complies with the *m*SCOA requirements. The *m*SCOA data strings for the tabled (TABB) and adopted (ORGB) budgets will be used for this assessment.

The **assessment period** of all municipal budget will therefore be from **31 May to 30 June**. In this one-month period, the National and provincial treasuries will evaluate all municipal budgets for completeness and for being fully funded. Any adjustment that need to be made must be done before the start of the municipal financial year on 1 July.

Importantly, in order to generate an adopted budget (ORGB) data string, the budget must be locked on the financial system by the 10th working day of July each year. Therefore, once the ORGB data string has been generated, errors in the ORGB can only be corrected via an adjustments budget in February of each year. In terms of the design principles of *m*SCOA, municipalities are not allowed to open the budget on the system for corrections after it has been locked. This means that the tabled budget data string (TABB) should in fact be verified and errors in the TABB should be corrected in the ORGB **before the adopted budget is locked on the financial system and the ORGB data string is generated**.

The previous verification process and timeframes (i.e. July to September) can no longer be applied as municipalities are already transacting against the adopted and locked budget from 01 July 2020.

Amending an unfunded, incomplete and erroneous budget through an adjusted budget is also not encouraged as the National Treasury only considers an adjusted budget in the third and fourth quarter of the financial year for analysis and publication purposes. This will result in overspending and unauthorised expenditure not been monitored in the first six months of the financial year.

Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution, as well as a budget locking certificate (in the case of the adopted budgets) in accordance with the format specified in Regulation 31 of Schedule A of the MBRR. The A1 schedule must be included as part of the budget documentation in pdf format.

The National Treasury would like to emphasise that ***where municipalities have adopted an unfunded budget without a* credible funding plan*, they will be required to correct the budget and go back to the Municipal Council to ensure they adopt and implement a funded budget as required in terms of Section 18 of the MFMA***.

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The budget and data strings that the municipality submits to National Treasury must be a consolidated budget for the municipality (including entities). The budget of each entity must be submitted on the D schedule in pdf format.

In the past it was noted that municipalities have challenges to align the audited outcomes on the financial system to A1 Schedule. Municipalities must ensure that the audited figures and adjusted budget figures captured on the A1 Schedule aligns to the annual financial statements and Schedule B respectively.

9. Budget process and submissions for the 2021/22 MTREF

9.1 Submitting budget documentation and A1 schedules for 2021/22 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2021**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Thursday, 01 April 2021**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that municipalities must submit the approved annual budget to both National Treasury and the relevant provincial treasury ***within ten working days*** after the council has approved the annual budget. E.g. if the council approves the annual budget on **31 May 2021**, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest **Monday, 14 June 2020**.

Municipalities are no longer expected to submit hard copies of all required documents including budget-related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Hard copies must be submitted in pdf format to the LG Upload portal.

9.2 Expected submissions for 2021/22 MTREF

- The budget documentation as set out in the MBRR. The budget document must include the main A1 Schedule Tables (A1 - A10);
- The non-financial supporting tables (A10, SA9, SA11, SA12, SA13, SA24 and any other information not contained in the financial data string) in the A1 in the prescribed *m*SCOA data string in the format published with Version 6.5 of the A1 schedule;
- The draft and final service delivery and budget implementation plan (SDBIP) in electronic PDF format;
- The draft and final IDP;
- The council resolution for the tabled and adopted budgets;
- Signed Quality Certificate as prescribed in the MBRR for the tabled and adopted budgets;
- D Schedules specific for the entities; and
- A budget locking certificate immediately at the start of the new municipal financial year on 1 July.

Budget-related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: https://lguploadportal.treasury.gov.za/. It should be emphasised that municipalities should submit all required documents to the LG Upload portal and not to lgdocuments@treasury.gov.za. National Treasury will retire lgdocuments@treasury.gov.za on 1 July 2021 to ensure that there is a single collection point of municipal financial data.

Also note that the LG Upload Portal does not have the same size restrictions encountered with lgdocuments@treasury.gov.za, but requires all documents to:

1. Be in PDF format only; and

2. Each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified clearly and uploaded separately.

Any problems experienced with the submission of documents can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za.

The 2020/21 MTREF and the preliminary Quarter 1 Section 71 results for the 2020/21 financial year that has recently been published, have indicated that the credibility of the *m*SCOA data strings is still a concern although we have observed a marked improvement in some areas. At the core of the problem is:

- The incorrect use of the *m*SCOA chart and segments, balance sheet budgeting, movement accounting and basic municipal accounting practices by municipalities;
- Some municipalities are not budgeting, transacting and reporting directly in/from their core financial systems; and
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2020/21, the Local Government Database and Reporting System will lock all submission periods within the reporting period at the end of each quarter. The published period will NOT be opened again to ensure consistency between publications. System vendors were also requested to build this functionality into their municipal financial systems.

To improve the credibility of these data string, National and provincial treasuries are analysing the accuracy of the data strings and the use of the six regulated segments. The National Treasury has developed tools to analyse the segment/chart use and trained budget analysts from both National and provincial treasuries on the use thereof. To date, the analysis has highlighted that municipalities are not using the FUND, REGION and COSTING segments correctly. In many instances, these segments are simply defaulted which impedes the multi-dimensional reporting power of the *m*SCOA classification framework. Another common area of concern is that total capital expenditure do not balance to total funding. Currently, the expenditure is much higher than the available funding reported.

It needs to be noted that the single source for all analysis and publications will be the data strings submitted by the municipalities for the 2020/21 municipal financial year. It is therefore imperative that municipalities ensure the credibility and accuracy of the data strings before submission.

9.3 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, http://mfma.treasury.gov.za/Pages/Default.aspx. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

9.4 Communication by municipal entities to National Treasury

Municipal entities should not request meetings directly from National Treasury. National Treasury will only engage the entities through the parent municipalities. This includes all communications apart from the legislative reporting requirements.

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
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JH Hattingh
Chief Director: Local Government Budget Analysis
04 December 2020

NATIONAL TREASURY

MFMA Circular No. 108

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2021/22 MTREF

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Introduction

This budget circular is a follow-up to the one issued in December 2020. It guides municipalities with their preparation of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars, it should be read within this context. This Circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts *(m*SCOA); and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved. The key focus of this Circular is the grant allocations per the 2021 Budget Review and the 2021 Division of Revenue Bill.

Municipalities are reminded to refer to the previous years' annual budget circulars for guidance on budget preparation that is not covered in this circular.

1. The South African economy and inflation targets

The South African economy contracted by an estimated 7.2 per cent in 2020 compared with the 7.8 per cent contraction projected in the 2020 Medium Term Budget Policy Statement (MTBPS). The revised estimate results from easing lockdown restrictions in the third quarter and a faster-than-expected resumption of global growth, especially in China. The National Treasury projects real economic growth of 3.3 per cent in 2021, following an estimated contraction of 7.2 per cent in 2020. Real GDP growth is expected to moderate to 1.9 per cent in 2022 and 2023.

The outlook remains highly uncertain, and the economic effects of the pandemic are far-reaching. There were 1.7 million fewer jobs by the third quarter of 2020 compared to the same period in 2019. Rising unemployment and income losses have entrenched existing inequalities. GDP is only expected to recover to pre-pandemic levels in late 2023. High-frequency data for the third quarter, such as the volume of electricity distributed, mining and manufacturing output, business confidence and the ABSA Purchasing Managers' Index (PMI) shows evidence of a limited economic rebound.

Although growth rates are likely to improve quickly as restrictions are removed, based on current projections, the output is only expected to return to pre-pandemic levels in 2024. Given South Africa's structural constraints, its recovery will be slower than many of its developing-country peers. Industrial sectors (which include mining, manufacturing, construction and utilities) lagged substantially, undermined by structural constraints including unreliable electricity supply and weak public investment that preceded the pandemic. Over the next several years, the country requires the implementation of long-standing structural reforms to sustainably move to a higher growth path.

These economic challenges will continue to exert pressure on municipal revenue generation and collection levels; hence a conservative approach is advised for revenue projections.

The following macro-economic forecasts must be considered when preparing the 2021/22 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2019 - 2023

Fiscal year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate		Forecast	
CPI Inflation	4.1%	3.3%	3.9%	4.2%	4.4%

Source: 2021 Budget Review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2021/22 budget process

2.1 Changes to local government allocations

Over the next three years, municipalities will have to adjust to significant changes in expenditure plans while improving accountability. The 2021 Budget protects transfers that focus on infrastructure, service delivery and COVID-19 spending while reducing those spent less effectively. The 2021 Budget includes funding for initiatives to improve municipal revenue collection and support financially distressed municipalities.

Transfers to local government over the medium-term account for **9.4 per cent** of nationally raised funds after providing for debt-service costs, the contingency reserve and provisional allocations. Local government's share of revenue has risen in relative terms because reductions to the public-service wage bill affect only national and provincial government. Local government transfers grow by an annual average of 5.2 per cent over the MTEF; the equitable share declines by 4.4 per cent and conditional grants grow by 7.3 per cent. As part of government's fiscal consolidation policies over the medium term, transfers to local government are reduced by R19.4 billion, including R14.7 billion from the local government equitable share, R2.7 billion from the general fuel levy and R2 billion in direct conditional grants.

Conditional grants

The reduction to direct conditional grants includes R329 million from the *municipal infrastructure grant* and R21 million from the *integrated urban development grant*. These amounts have been reprioritised from underspending grants to fund a once-off councillor gratuity for non-returning councillors. The largest proportional reduction of R1.3 billion to local government grants has been made in the *public transport network grant*, because only six of the 13 cities receiving the grant have successfully launched public transport systems. Indirect conditional grants are re duced by R286 million over the period.

Government continues to reform the system of conditional grant transfers to local government based on the principles set out in the 2019 Budget Review. In 2021, government will expand the scope of the *municipal infrastructure grant* to allow municipalities to use up to 5 per cent of their allocation to develop infrastructure asset management plans. This change addresses poor asset management in municipalities.

In 2020, the *integrated city development grant* was repurposed to assist cities to build internal capacity or obtain technical support to prepare and package key infrastructure projects. This will continue in 2021 and private sector participation will be encouraged in these projects.

Two standalone *informal settlement upgrading grants* for provinces and municipalities will be introduced from 2021/22. These grants are made up of components previously within the *human settlements development grant* and the *urban settlements development grant* for provinces and municipalities respectively. In addition, the Municipal Systems Improvement Grant scope is extended to fund comprehensive institutional diagnostic assessments of the 21 district areas where the district municipality is a water service authority and the development of institutional improvement/ support plans that will inform all future capacity development programmes and municipal support initiatives to enhance the continued rollout of the rollout of the District Development Model (DDM).

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below:
http://www.treasury.gov.za/documents/national%20budget/2021/

3. 2021 Local Government Elections and the budget process

Municipalities are advised to refer to MFMA Circular No. 107 on risks related to the Local Government elections and issues to be considered in compiling the 2021/22 MTREF in addition to the information provided below.

3.1 Transitional processes - development and adoption of IDPs during the 2021 election year

The 2020/21 municipal financial year represents the last year of the current municipal councils' electoral term. Therefore, the next municipal election to usher in new councils is expected to take place between August and November 2021 in terms of the Section 24 (2) of the Municipal Structures Act, 2000 (Act No. 32 of 2000) (MSA).

It is acknowledged that the period within which the coming election's date is expected takes place after the start of a new financial year. This particular scenario poses a latent challenge in so far as adherence to legislated timeframes with regard to the adoption of the 5-year Integrated Development Plan (IDP) and the subsequent implementation.

Given the fact that the IDP and budget would need to be reviewed and adopted by 30 June 2021, the current council has an obligation to ensure that these stipulations are complied with. In this regard, the current council will be expected to continue reviewing the IDP and ensuring that it is adopted within the legislated timeframe.

Section 25 (3) of the MSA does allow the municipal council to adopt the IDP of the preceding council. However, should the incoming councils be unhappy with the priorities set out by the current council, in this case, municipal councils are advised to consider the existing adopted IDP and resolve to initiate or not to initiate an amendment procedure as guided by the MSA and the Municipal Performance and Planning Regulations (2001).

The Department of Cooperative Governance (DCoG), through the Chief Directorate: Development Planning, is rolling out the revised IDP guidelines to municipalities. These guidelines are aimed to, amongst others, guide municipalities with regards to the adoption of IDPs during an election year.

3.2 Hand-over reports for the newly elected councils

Each municipal manager, working together with the CFO and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. This hand-over report aims to provide the new councils important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;
- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy;
- An overview of the municipality's financial health, with specific reference to:
    - Its cash and investments, and its funding of commitments (Table A8);
    - Cash coverage of normal operations (see Supporting Table SA10);

  - Creditors outstanding for more than 30 days, along with reasons for delayed settlement;
  - Current collection levels and debtors outstanding for more than 30 days; and
  - Extent of existing loans and associated finance and redemption payments.
- The municipality's 2019/20 audit outcome and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2021/22 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2021/22 MTREF budget, the mid-year budget and performance assessment report for 2020/21, and the latest monthly financial statement, and the annual report for 2019/20.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

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

4.1 Opening balances

It was noted that some municipalities are not transferring their opening balances consistently to the current year of transacting. Opening balances for the previous year must be transferred in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in period 14 and 15 must be transferred through journals to the opening balances of the current year in the month that it becomes apparent. When municipalities are not doing this correctly and consistently, it compromises the credibility of the *m*SCOA data strings submitted.

Importantly, journals may only be passed in the core financial system and not in 3rd party sub-systems.

4.2 Surplus or deficit journals

The Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA) and MBRR require that municipalities perform their month-end reconciliations at the end of every month before they submit their financial performance information to the National Treasury. Surplus or deficit journals must be passed monthly before a data string is generated to ensure that the financial system remains in balance. The monthly data strings reflected in the Statement of Financial position (table C6 of the regulated C Schedules) will not be in balance for those municipalities that are not doing this, and their *m*SCOA data strings will therefore not be accurate.

Municipalities must also reconcile their creditors and debtors and all month-end processes **before** they submit their monthly data strings to ensure that the data submitted to the National Treasury Local Government Database is credible.

4.3 Rollovers and repayment of unspent grants

Municipalities are required to use the correct posting levels and movement accounting when conditional grants are being receipted, recognised, rolled over, and unspent grants are repaid. The accounting for grants should be done in accordance with GRAP 23: Revenue from

exchange transactions (Taxes and Transfers). Refer to **Annexure A** of this Circular on the correct treatment of rollovers and repayment of unspent grants in *m*SCOA.

5. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the municipality's financial sustainability. The Consumer Price Index (CPI) is forecasted to be within the lower limit of the 3 to 6 per cent target band; therefore, municipalities are required ***to justify all increases in excess of the projected inflation target for 2021/22 MTREF*** in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. It is noted that the tariff increases by Eskom and Water Boards are above inflation and should be considered as such while determining cost-reflective tariffs. In addition, municipalities should include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving its own revenue collection, working more efficiently and implementing cost-containment measures.

5.1 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. In March, NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020 (1.2 per cent lower than the tariff increase in Multi-Year Price Determination (MYPD) 4 period due to differences in municipal and national financial years).

The equitable share formula uses the 9.9 per cent bulk tariff increase used when National Treasury calculated the baseline for this year in the 2020 MTEF period. Other (non-bulk) electricity costs are updated based on the National Treasury's inflation projections in the 2020 MTBPS. This is due to fiscal constraints and the fact that the court had not pronounced on the Eskom matter at the time that the budget was finalised.

The additional R10 billion that the courts have allowed Eskom to recover in the 2021/22 national financial year translates to a 15.6 per cent bulk increase over the national financial year. However, given that the increase only comes into effect in July for municipalities, NERSA typically allows a higher percentage increase so that Eskom can recover the additional allowable revenue from municipalities over 9 months before the national financial year ends. Therefore, the increase should be expected to be between 16 to 20 per cent. Municipalities can mitigate the negative impact of this increase by improving efficiencies on both the revenue collections and the spending side.

The outer two years of the 2021 MTEF use 8.9 per cent, which is an average annual tariff increase used for the NERSA's multi-year price determination period of 1 April 2019 to 31 March 2022. Moreover, the outer year is anticipated to be the first year of the MYPD 5 period, yet to be published.

6. Funding choices and management issues

Municipalities are under pressure to generate revenue as a result of the economic landscape, the COVID-19 pandemic, weak tariff setting and increases in key cost drivers to provide basic municipal services. Customers' ability to pay for services is declining, which means that less revenue will be collected.

In order to achieve financial sustainability, municipalities must demonstrate the political will to implement the changes required to improve their performance. Where municipalities consistently fail to deliver their mandates, the Constitution provides for provincial and/or national government to intervene.

6.1 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement is under consultation, which we hope will take into account the current fiscal constraints faced by government. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), municipalities are advised to take into account their financial sustainability when considering salary increases. It has been observed over the previous years that salary increases were above inflation. In addition, municipalities that could not afford such increases did not apply for exemption as provided by SALGBC.

Given the current economic condition exacerbated by the COVID-19 pandemic, municipalities are urged to consider projecting increases to wage that would reflect their affordability. Some municipalities are already not able to afford the current wage cost and would indeed have to apply no more than a zero per cent increase in the 2021/22 MTREF and exercise the option for exemption for any negotiated increase above the level of their affordability.

Therefore, should accounting officers fail to consider salary increases within the ambit of the municipality's available resources and financial position, such failure will constitute an act of financial misconduct as defined in section 171 of the MFMA read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings.

6.2 Remuneration of councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also take into account the fiscal constraints. Municipalities should also consider guidance provided above on salary increases for municipal officials during this process.

6.3 Payment of danger allowance to the employees

The work undertaken by the frontline staff in rendering services to communities must be appreciated whilst understanding the country's economic situation and the world resulting from the impact of COVID-19 pandemic. The SALGBC Circular No. 5 of 2020 provides advice to municipalities about the payment of danger allowance to employees working at the frontline to fight the COVID-19 pandemic.

The Circular provides that the council of the municipality must have an approved policy that should guide how the danger allowance should be paid, based on the affordability of the municipality. During this difficult financial situation posed by the COVID-19 pandemic, municipalities must consider the following:

1. Determine whether or not the municipality will afford the percentage increase in order to accommodate the Danger Allowance;
2. Assess the current status of the Employee Related Costs that form part of the municipality's budget in order to ascertain whether or not the inclusion of such allowance will not place the municipality's financial position in jeopardy in terms of the total Employee Related Costs as a percentage of the total expenditure;
3. Determine the credible funding source for the payment of Danger Allowance;

4. In this case the municipality must subject that change to "public participation processes" when dealing with the 2021/2022 MTREF based on the funding source; and
5. The municipality must also have a policy that operationalise the implementation of this kind of an allowance, only based on the determination/ assessment as per the aforementioned points.

6.4 Mayor's discretionary funds and similar discretionary budget allocations

It has been observed that many municipal budgets contain sub-votes or allocations to "Mayoral Discretionary Funds", "Special Projects", "Special Events" or similar discretionary type funds. Municipalities must refer to section 12 of the MFMA in relation to setting up a relief, charitable, trust or other funds.

National Treasury regards these types of allocations as a bad practice because:

- It is not clear how they are aligned to the constitutional requirement that municipalities structure their budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community (see section 153(a) of the Constitution);
- They do not provide for the appropriation of funds for the purposes of a department or functional area of the municipality (see the definition of 'vote' in section 1 of the MFMA);
- They undermine the budget consultation processes since the intended use of the funds is not transparently reflected in the tabled budget; and
- There is a risk that they may be abused for personal gain or to improperly benefit another person or organisation.

Therefore, National Treasury discourages allocations of this nature. Good budget practice requires that a municipal budget should transparently indicate the purposes and areas where municipal funds (i.e. public funds) are to be allocated. These kinds of discretionary funds immediately raise public suspicions of impropriety and corruption. In terms of section 52(a) of the MFMA the Mayor "must provide general political guidance over the fiscal and financial affairs of the municipality". The Mayor, therefore, provides direct input into the budget. If this is the case, why does the Mayor require a 'discretionary / personal slush fund'?

Section 17(3)(b) of the MFMA requires that when an annual budget is tabled it must be accompanied by "measurable performance objectives ... for each vote in the budget". What measurable performance objectives can be set in relation to these funds given that their use is at the discretion of the Mayor? This means the transparent and effective use of these funds cannot be monitored and assessed by the council and the public.

National Treasury notes that section 17(3)(j) of the MFMA requires that when an annual budget is tabled it must be accompanied by "particulars of any proposed allocations or grants by the municipality to ... (iv) any organisations or bodies referred to in section 67(1)". The aim of this provision is to ensure that all proposed allocations or grants are presented transparently in the budget documentation that is tabled for public consultation and council approval, as well as for budget management and monitoring purposes. *Any allocations or grants made to organisations or bodies that are not reflected in a municipality's budget or adjustments budget must be regarded as unauthorised expenditure because they are "(f) a grant by the municipality otherwise than in accordance with this Act"* (see definition of unauthorised expenditure in section 1 of the MFMA).

National Treasury further notes that section 67 of the MFMA only allows funds to be transferred to 'an organisation or body' and not to an individual. Any allocations or grants to individuals, *other than in terms of the municipality's indigent policy or bursary scheme, must be regarded as*

irregular expenditure because they are expenditures not in accordance with a requirement of the MFMA.

National Treasury and provincial treasuries will exercise close oversight of all discretionary type allocations in municipal budgets. If there are any concerns about the use of these funds, section 74 of the MFMA will be used to request information in this regard and analyse it for consistency with the MFMA legal framework.

7. Conditional Grant Transfers to Municipalities

The annual Division of Revenue Act requires that municipalities must request for a rollover approval against any unspent conditional grants that were allocated through the Act, therefore this section provides guidance to municipalities with regard to the preparation for the 2020/21 unspent conditional grant and rollover process and should be referenced against previous annual budget circulars.

7.1 Criteria for the rollover of conditional grant funds

In terms of Section 22 of the Division of Revenue Act, 2020 (Act No.4 of 2020) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2020 (Act No. 10 of 2020) (DoRAA) and the Division of Revenue Second Amendment Act, 2020 (Act No. 20 of 2020), the Act requires that any conditional allocation or a portion thereof that is not spent at the end of the 2020/21 financial year reverts to the National Revenue Fund, unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of section 22(2) of the 2020 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2020 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):

    a) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or
    b) Proof of project tender and tender submissions published and closed before 31 March with the appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project;
    c) Incorporation of the Appropriation Statement;
    d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2022 (attach cash flow projection for the applicable grant).

4. A progress report (also in percentages) on the status of each project's implementation that includes an attached **legible implementation plan**);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;

7. Rollover of rollovers will not be considered therefore municipalities must not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments as a result of suspensions of either MM or CFO that are more than 12 months.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2021, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2020 DoRA, **including the municipal manager and chief financial officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2021;
3. Accurate disclosure of grant performance in the 2020/21 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact local government is required to comply to different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relates to rollover processes and disclose conditional grant performance in the 2020/21 pre-audited Annual Financial Statements in order to verify grant expenditure; and
5. Cash available in the bank (net position including short term investments) as at 30 June 2021 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover **is not entirely cash-backed**, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2020/21 allocation to the municipality, in cases whereby the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2020/21 allocation;
2. Rollover request of the same grant for the third consecutive time;
3. Funding for projects constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636). Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 May 2021.

7.2 Rollover request against the Covid-19 allocated through the Equitable Share

The Division of Revenue Amendment Act, 2020 (Act No 10 of 2020) made available to Local government an amount of R11 billion following the President's speech on 20 April 2020. The President pronounced that R20 billion would be made available to municipalities in order to provide emergency water supply, increase sanitation of public transport facilities, and provide

food and shelter for the homeless. The R20 billion consisted of an additional allocation of R11 billion, which was transferred through the Equitable Share, and the R9 billion was funded from the repurposed spending within conditional grants allocated to municipalities. This increased the 2020/21 municipal Equitable Share allocation from R74.7 billion to R85.7 billion.

The R11 billion added to the local government Equitable Share allowed municipalities to maintain existing services despite a temporary decline in revenue collections and also cover some additional expenses incurred in response to the pandemic, including the provision of temporary shelter for homeless people during the lockdown.

Although the R11 billion was allocated through an unconditional grant (Equitable Share), these are committed funds in response to the Covid-19 pandemic. Consequently, the municipalities are required to request a rollover from National Treasury of any unspent committed Covid-19 allocation to be rolled over into the 2021/22 financial year.

Municipalities are therefore required to provide the following information to National Treasury in order to prove that the unspent funds are committed and also provide approval to allow the unspent funds to be spent in the 2021/22 financial year.

1. Provide the contracts that are linked to the response of the Covid-19 pandemic in line with the provisions made in the 2020 DoRAA;
2. Reasons why the funds were not fully spent during the year of original allocation per the DoRAA;
3. Accurate disclosure of Covid-19 allocation expenditure in the 2020/21 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS); and
4. Any expenditure incurred against the unspent Covid-19 funds that was not approved for the rollover will be regarded as unauthorized expenditure.

7.3 Unspent conditional grant funds for 2020/21

The process to ensure the return of unspent conditional grants for the 2020/21 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

Step 1: Municipalities must submit their June 2021 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile;

Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2021. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately; and

Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2020 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2021.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2021;

Step 5: National Treasury will communicate the unspent conditional grants amount by 08 November 2021. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 19 November 2021; and

Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 19 November 2021, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 07 December 2021 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.

7.4 Importance of section 17 of the Division of Revenue Act

The purpose of this section is to provide further clarity on section 17 of DoRA in relation to the transfer of funds to the organ of state in order to implement projects on behalf of the municipalities.

Section 17 (3) of DoRA states that a receiving officer may not allocate any portion of a schedule 5 allocation to any other organ of state for the performance of a function, unless the receiving officer and the organ of the state agree on the obligation of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and National Treasury of the agreed payment schedule and:

a. The allocation
    i) Is approved in the budget for the receiving provincial department or municipality; or
    ii) If not already approved;
        aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant municipality and indicates the reasons for the allocation; and
        bb) the National Treasury approves the allocation; or
b. The allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a) (ii) applies with the necessary changes.

Further, section 17 (4) states that the receiving officer must submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury before payment is made.

This section requires municipalities to comply with section 17 (3) before any DoRA allocated funds are allocated to any organ of state, and the municipality should first seek approval from National Treasury.

Note that National Treasury considers the following when assessing the request from the municipality for approval:

1. If the municipality is benefitting and utilising from the five per cent from capital grants that may be utilised for Project Management Unit (PMU). In terms of the capital grant framework (i.e. MIG and IUDG and three per cent for the USDG), municipalities are allowed to utilise a certain per cent of the grant for PMU or capacity support in order to implement capital projects. Therefore, if municipalities are benefiting from this initiative, the PMU should be capacitated enough to implement capital project;
2. Municipalities that are benefiting from the added technical support from Municipal Infrastructure Support Agent (MISA) will not be granted approval because MISA would assist with providing support and develop technical capacity towards sustained

accelerated municipal and service delivery. This implies that the municipality would be capacitated and be in a better position to implement capital project; and

3. If the request does not comply with the grant conditions, framework and if the transfer artificially inflates the expenditure estimates.

The following information must be submitted to National Treasury before approval is granted to municipalities to transfer funds to organs of the state:

1. In consultation with the relevant transferring officer municipalities must submit their request to National Treasury for approval;
2. Provide the time frames regarding the duration of this arrangement between the municipality and the organ of the state;
3. Provide the Service Level Agreement between the municipality and the organ of the state in consultation with the relevant transferring officer;
4. Provide the agreed payment schedule reflecting the disbursement of the funds;
5. Must provide the reasons why the municipality has taken such a decision;
7. If amongst the reasons for the request is related to capacity challenges, the municipality must therefore prove beyond reasonable doubt that there are capacity challenges and the reasons thereof; and
8. Upon approval, the municipality must submit the approved budget that includes the allocation.

Note that once the allocation has been approved, the payment for goods or services must be procured in accordance with or in compliance with the procurement prescripts applicable to the relevant municipality. If there is an agreement for an advancement, subsection (a) (ii) will apply in order to determine if the payment does not artificially inflate the expenditure estimates. Further, before funds are transferred, the national transferring officer and National Treasury must agree on the payment schedule.

Therefore, if any expenditure incurred which emanates from such an arrangement while there was non-compliance with section 17, grant conditions and framework, such expenditure will not be recognised by both National Treasury and relevant transferring officer and will be classified as unauthorised expenditure.

8. The Municipal Budget and Reporting Regulations

8.1 Service Level Standards

Municipalities are reminded to update the service level standards which must form part of their 2021/22 MTREF tabled budget documentation. A broad framework on the minimum service standards was issued with MFMA Circular No. 75. Therefore, the outline must be used as a guideline and be amended accordingly to align to the municipality's specific circumstances.

8.2 Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za

Gauteng Johannesburg and Tshwane	Kgomotso Baloyi Kevin Bell Willem Voigt	012-315 5866 012-315 5725 012-315 5830	Kgomotso.Baloyi@treasury.gov.za Kevin.Bell@treasury.gov.za WillemCordes.Voigt@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
KwaZulu-Natal eThekwini	Kgomotso Baloyi Mpati Rakgwale Una Rautenbach Abigail Maila	012-315 5866 012-315 5700	Kgomotso.Baloyi@treasury.gov.za Mpati.Rakgwale@treasury.gov.za Una.Rautenbach@treasury.gov.za Abigail.Maila@treasury.gov.za
Limpopo	Willem Voigt Sifiso Mabaso	012-315 5830 012-315 5952	WillemCordes.Voigt@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani Phumelele Gulukunqu	012-315 5807 012 315 5539	Mandla.Gilimani@treasury.gov.za Phumelele.Gulukunqu@treasury.gov.za
North West	Willem Voigt Makgabo Mabotja	012-315 5830 012-315 5156	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za
Cape Town George	Kgomotso Baloyi Willem Voigt and Mandla Gilimani	012-315 5866 012-315 5830 012-315 5807	Kgomotso.Baloyi@treasury.gov.za WillemCordes.Voigt@treasury.gov.za Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Kgomotoso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za

9. Budget process and submissions for the 2021/22 MTREF

9.1 Submitting budget documentation and A1 schedules for 2021/22 MTREF

To facilitate oversight of compliance with the MBRR, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that ***immediately*** after an annual budget is tabled in a municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in electronic formats. If the annual budget is tabled to council on **31 March 2021**, the final date of submission of the electronic budget documents and corresponding *m*SCOA data strings is **Thursday, 01 April 2021**.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that municipalities must submit the approved annual budget to both National Treasury and the relevant provincial treasury ***within ten working days*** after the council has approved the annual budget. E.g. if the council approves the annual budget on **31 May 2021**, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest **Monday, 14 June 2020**.

Municipalities are no longer expected to submit hard copies of all required documents including budget-related, Integrated Development Plan, Service Delivery Budget and Implementation Plan, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be submitted in pdf format to the LG Upload portal or lgdocuments@treasury.gov.za.

9.2 Consolidated budgets and reports

Municipalities with entities are reminded that they must prepare and submit MTREF budgets, section 71 reports, annual financial statements and annual reports for both the parent municipalities and consolidated documents that incorporates the entity information in terms of the MBRR.

9.3 Submission using LG Upload Portal

In MFMA Budget Circular No 107, it was indicated that budget-related documents and schedules must be uploaded by approved registered users using the LG Upload Portal at: https://lguploadportal.treasury.gov.za/ and that National Treasury was planning to retire lgdocuments@treasury.gov.za from 01 July 2021 to ensure that there is a single collection point of municipal financial data. However, based on workflow licensing challenges on the LG Upload Portal, data string submissions will shortly be shifted to the Open Portal GoMuni while documents must still be submitted using lgdocuments@treasury.gov.za. The document submissions will also be shifted to GoMuni as soon as possible.

All municipalities and their entities had to prepare their MTREF budget directly on the *m*SCOA financial systems from 01 July 2017. Therefore, all MBRR schedule submissions must be submitted in ***PDF format only***.

9.4 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting public accountability and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, http://mfma.treasury.gov.za/Pages/Default.aspx. Municipalities are encouraged to visit it regularly as documents are regularly added/ updated on the website.

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
08 March 2021

Annexure A: Treatment of Rollovers and repayment of unspent grants in *m*SCOA

Cash receipting of a conditional grant
The receiving of grants must be accounted for against (Dt) Bank and (Cr) Item Liabilities: Unspent grants: Capital: Monetary: Municipal Infrastructure Grant: Receipts as shown below:

- Municipal Infrastructure Grant(IL-001-007-002-001-002-005-002)
  - Opening Balance(IL-001-007-002-001-002-005-002-001)
  - **Receipts(IL-001-007-002-001-002-005-002-002)**

Recognising the revenue when the grant is spent

When the grant is spent in accordance with the conditions of the grant, a transaction must be passed against the (Dt) Item Liabilities: Transferred to Revenue/ Capital Expenditure and (Cr) Item Revenue: Non-Exchange Transactions: Transfers and subsidies: Capital: Monetary allocations: National Government: Municipal Infrastructure Grant as shown below:

Debit Item Liability: posting level

- Municipal Infrastructure Grant(IL-001-007-002-001-002-005-002)
  - Opening Balance(IL-001-007-002-001-002-005-002-001)
  - Receipts(IL-001-007-002-001-002-005-002-002)
  - **Transferred to Revenue/Capital Expenditure(IL-001-007-002-001-002-005-002-003)**

Credit revenue recognised: posting level

- Transfers and Subsidies(IR-003-005)
  - Capital(IR-003-005-001)
    - Allocations In-kind(IR-003-005-001-001)
    - Monetary Allocations(IR-003-005-001-002)
      - Departmental Agencies and Accounts(IR-003-005-001-002-001)
      - District Municipalities(IR-003-005-001-002-002)
      - Foreign Government and International Organisations(IR-003-005-001-002-003)
      - Households(IR-003-005-001-002-004)
      - National Government(IR-003-005-001-002-005)
        - Integrated National Electrification Programme Grant(IR-003-005-001-002-005-001)
        - **Municipal Infrastructure Grant(IR-003-005-001-002-005-002)**

Rollovers

In the event that the full grant was not spent at the end of the financial year, the municipality must apply for a rollover as per the process stipulated in the Division of Revenue Act (DoRA). Until such approval has been granted by the National Treasury, a municipality may not continue to incur expenditure against the unspent conditional grant allocation. This does not mean that the municipality should stop or cancel ongoing projects, but Council approval must be obtained to fund the spending from own funding sources until rollover approval is granted by the National Treasury. Once the rollover has been approved by the National Treasury, the amount of the rollover must be ratified through an adjustments budget. The *m*SCOA chart makes provision for all the required transactions in this regard.

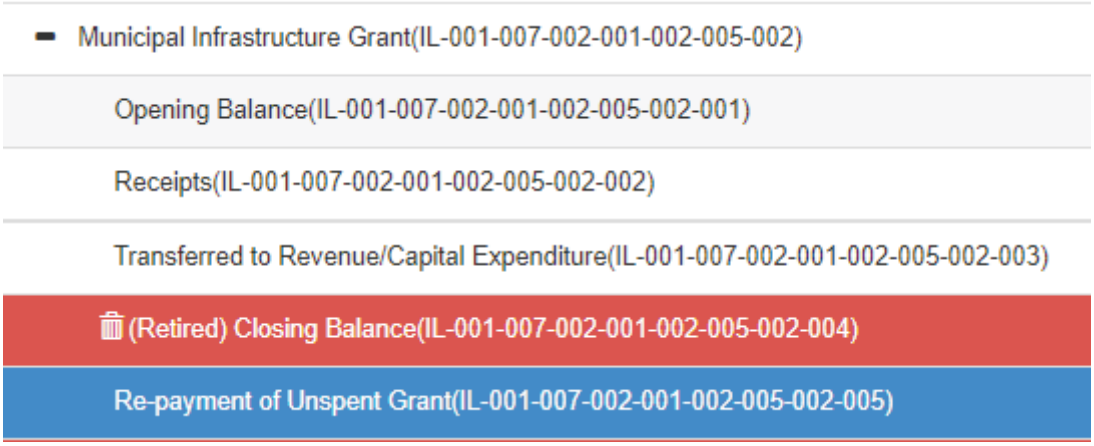
Roll over not approved/ Offset against Equitable share

In the event that the rollover is not approved by the National Treasury, the unspent grant funding must be paid back to the National Revenue Fund or alternatively be offset against the Equitable Share and the Liability must be reduced by:

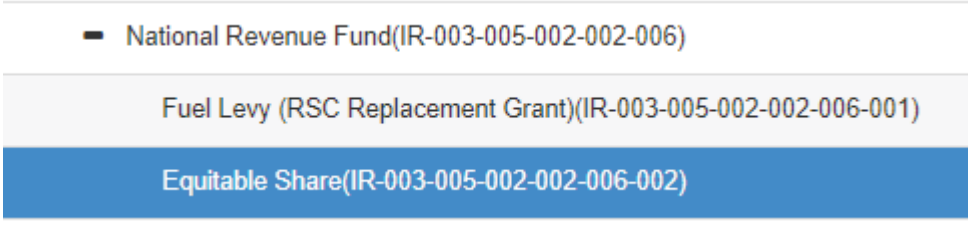
1) Debiting Unspent Grant (Repayment) to reduce the liability that was still outstanding; and
2) Crediting Item Revenue Equitable Share to adjust the revenue in line with DoRA.

This is further illustrated below:

1) Debit Liability: posting level



2) Credit Revenue: posting level



Unauthorised, Irregular, Fruitless and Wasteful (UIFW) expenditure

If the municipality continues to spend against the conditional grant allocation, but rollover approval has not been granted by the National Treasury, this expenditure will be viewed as unauthorised expenditure.

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Reference: RCS/C.5

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TREASURY CIRCULAR MUN. NO. 4/2020

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THE MAYOR, WEST COAST DISTRICT MUNICIPALITY: MR H CLEOPHAS
THE MAYOR, MATZIKAMA MUNICIPALITY: MS M BAINS
THE MAYOR, CEDERBERG MUNICIPALITY: MS S QUANTA
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THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)
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THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (VACANT)
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS R SLINGER)
THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK) (PRO TEM)
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS T RAKIEP) (ACTING)
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)
THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)

THE PROVINCIAL AUDITOR
MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT
THE HEAD OF DEPARTMENT: LOCAL GOVERNMENT
THE CHIEF DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS – NATIONAL TREASURY (MR J HATTINGH)
THE CHIEF DIRECTOR: MFMA IMPLEMENTATION – NATIONAL TREASURY (MR TV PILLAY)

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MUNICIPAL BUDGET CIRCULAR FOR THE 2020/21 MTREF AND ASSOCIATED STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS: 2020

1. PURPOSE

The purpose of this circular is to:

- provide guidance to municipalities with the finalisation of the 2020/21 Medium Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation, and
- brief municipalities on the 2020 Strategic Integrated Local Government Medium Term Expenditure Committee Process (i.e. LG MTEC) and related matters.

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government has institutionalised the Strategic Integrated Municipal Engagements (SIME; previously referred to as LGMTEC) process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003; and
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA].
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

The 2020 SIME process gives effect to the "Integrated Work Plan" agreed to in 2017. It builds on the 2019 integrated municipal and provincial processes in order to strengthen alignment between municipal and provincial planning and budgeting and driving the theme of "**Integrated Service Delivery**". The 2020 process continues to drive this theme for the current 4th Generation Integrated Development Planning Cycle.

The SIME process has been amended from previous years in response to the challenges resulting from the Coronavirus disease (COVID-19) pandemic.

3. BACKGROUND

3.1 2020 National Budget

The 2020 National Budget, which was tabled by the Minister for Finance, Tito Mboweni on 26 February 2020, was formulated in an environment of slow economic growth and constrained fiscal environment. Low growth has led to a R63.3 billion downward revisions to estimates of tax revenue in 2019/20 relative to the 2019 Budget. To support growth, no major tax increases have been proposed. Debt is not projected to stabilize over the medium term, and debt-service costs now absorb 15.2 per cent of main budget revenue. Over the next three years, the 2020 Budget proposes total reductions of R261 billion, which includes a R160.2 billion reduction to the wage bill of national and provincial departments, and national public entities. Reallocations and additions total R111.1 billion over the medium term, of which R60 billion is set aside for Eskom (to address the electricity crises via debt payment, the renewable energy programme and allowing municipalities to purchase electricity from independent power producers) and South African Airways. These measures narrow the consolidated deficit from 6.8 per cent of GDP in 2020/21 to 5.7 per cent in 2022/23, with debt rising to 71.6 per cent of GDP over the same period.

Along with faster economic growth, fiscal sustainability will require targeted reduction of specific programmes, and firm decisions to rein in extra-budgetary pressures, including reform of state-owned companies and the Road Accident Fund (RAF).

Key programmes to be implemented over the medium term include: modernizing network industries; restructuring state-owned enterprises; opening markets to trade with the rest of the continent; focusing on job creating sectors such as agriculture and tourism; lowering the cost of doing business, supporting Jobs Fund projects; creating a fairer process for third party access into the rail network; the Innovation Fund; Industrial Business Incentives, refurbishment of industrial parks in townships and rural economies; small business incentive programmes; and implementing a State Bank.

The 2020 National Budget documentation are available at:
http://www.treasury.gov.za/documents/National%20Budget/2020/

3.2 2020 Western Cape Provincial Budget

The 2020 Provincial Budget, which was tabled by the Minister of Finance and Economic Opportunities, Mr David Maynier on 10 March 2020, was formulated in an environment of sluggish economic growth and fragile fiscal environment. The Western Cape is also confronted by perennial supply side constrains in the water and energy sectors, rising crime levels, increased service load pressures associated with population growth.

The 2020 MTEF offers the Western Cape Government (WCG) response to the volatile and uncertain economic and fiscal environment, while giving effect to the Province's vision of a "safe Western Cape where everyone prospers". The MTEF aims to ensure that the credibility and sustainability of public finances is maintained while keeping the citizen at the centre of delivery through responsive fiscal and budget policy.

The Provincial Budget amounts to R71.619 billion in 2020/21, R74.887 billion in 2021/22 and R78.308 billion in 2022/23. The Provincial Budget delivers on the Western Cape's Vision Inspired Priorities (VIPs) embedded in the 2020-2024 Provincial Strategic Plan by allocating an estimated R224 billion over the medium term as follows:

- R4 billion towards VIP1: To create **safe and cohesive communities** by enhancing capacity and effectiveness of policing and law enforcement; strengthening youth-at-risk referral pathways and child-and-family centred initiatives to reduce violence; and increasing social cohesion and safety of public spaces.

- R32.4 billion towards VIP 2: Economic **growth and jobs** by increasing investment; engaging in infrastructure investment and development and building and maintaining infrastructure; growing the economy through export growth and resource resilience; and creating opportunities for job creation through skills development.

- R173.8 billion towards VIP 3: **Empowering people** through long-term and holistic planning that target socio-economic challenges facing children and families, education and learning, youth and skills, health and wellness and older persons and persons with disabilities.

- R24.6 billion towards VIP 4: Enabling **Mobility and Spatial Transformation** through better linkages between places through public transport and mobility systems that work together; creating spatially and economically viable growth points; creating more opportunities for people to live in better locations; and improving the places where people live.

- R7.5 billion towards VIP 5: **Innovation and Culture**: where the WCG will engage in citizen-centric culture and innovation; innovation for impact; integrated service delivery and good governance transformation.

The 2020 Provincial Budget documentation are available at:
https://www.westerncape.gov.za/provincial-treasury/news/western-cape-budget-202021

3.3 2020/21 Strategic Integrated Municipal Engagements

The Integrated Implementation Plan (IIP) for Provincial and Municipal planning, budgeting and implementation is an annual plan which outlines the approach, processes and actions required as well as the stakeholders who will be involved in executing the Integrated Work Plan (IWP) for the respective year. Taking an Integrated Management approach therefore involves the practice of co-planning, co-budgeting and co-implementation through both vertical and horizontal integration. The IIP takes into account the policy, economic and fiscal context and identifies the objectives and approach for 2020/21 to give effect to Integrated and Citizen-centric Service Delivery. The IIP is the official departure point for the 2020/21 integrated planning and budgeting process and is further complimented by the Joint District Approach. The 2020/21 integrated planning and budgeting process focuses on strengthening the progress made to align planning and budgeting in the Province and will place particular emphasis on enhancing the provincial and local government interface.

The Integrated Management approach seeks to ensure that, inter alia, the budgets, programmes and projects of municipalities and provincial and national departments are derived from robust and integrated planning processes, at the heart of which is the development of an Integrated Development Plan (IDP) and its core components, such as a Spatial Development Framework (SDF). SDFs must direct the spatial location of growth and development within the municipal areas.

The *SIME* which takes place in April and May precedes the approval and implementation of municipal budgets. The engagement provides provincial government the opportunity to assess the Municipality's compliance and performance through the planning review of Municipal IDP and budgeting efforts for the upcoming financial year.

The engagement will include an assessment compliance and performance information obtained from the Western Cape Monitoring and Evaluation System (MES) as well as conformance, responsiveness, credibility and sustainability of the municipality's draft budget, IDP, SDF and supporting plans to ensure they are aligned and give effect to the national and provincial priorities while highlighting possible risks and informing provincial support plans to municipalities.

The SIME process will primarily focus on strategic issues emanating from the municipalities integrated development plans, strategic development planning frameworks and draft annual budgets. The aim will be to strengthen the synergies between the three main sets of documents in order to gear the municipalities for sustainable growth and development and social upliftment.

A key focus of the 2020/21 SIME process will be on local governments responsiveness to its socio-economic environment and the related impact for its citizens. This will also reveal potential opportunities and gaps for spending and collaboration or partnerships with Province or other stakeholders.

The overall objectives of the 2020/21 SIME process and the key messages therefore emphasises:

- Aligning strategic intent as encapsulated within the 2019 - 2024 Provincial Strategic Plan and Integrated Development Plans (IDP) and municipal budgets to create public value based on the community needs/priorities identified through the public participation processes;
- Safeguarding of municipal sustainability by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- Ensure optimal and targeted service delivery through strategic spatial planning and alignment;
- Deepening of an integrated approach to service delivery with the intention of creating synergies through the consolidation/concentration of resources, also across different spheres of government;
- Identification of areas that require amendment to the IDP; support and training; as well as opportunities for collaboration and partnerships.

The discussions at the engagements are strategic in nature. The representation at the SIME engagements between the Province and municipalities will be as follows:

- The Provincial Government - senior officials from the Provincial Treasury, Department of Local Government, Department of Environmental Affairs and Development Planning and relevant provincial departments.
- Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials, IDP Manager/officials and Planning officials.
- **Due to the developments with the COVID-19 pandemic and the measures announced by the President to minimize the risk of the spread of the disease, SIME engagements will no longer take place on site at municipal offices. The Provincial Treasury will instead arrange for engagements to take place via video-conferencing.** A list of available video-conference facilities across the Province will be made available for use by any municipality that does not have access to such facilities.
- The SIME engagements are provisionally scheduled to take place from 24 April 2020 to 8 May 2020 and is subject to confirmation from the municipalities. PT will communicate with each Municipality on an individual basis to confirm the date and time of the engagement.

4. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES

4.1 Context

- Municipalities are advised to consult the latest Budget Circular, MFMA Circular 99 released on 9 March 2020, which is a follow up circular on MFMA Circular 98 issued on 6 December 2019.
- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2020/21 MTREF Budget documents and table it as part of the budget documentation in the Municipal Council.

4.2 Changes to the Local Government Fiscal Framework

Improve municipal revenue thru pilot initiatives

The 2020 Budget includes funding to support pilot initiatives to improve municipal revenue collection. The National Treasury will work with selected municipalities that have large outstanding debts to bulk

suppliers, including Eskom, as a result of customer non-payment. Smart meters will be retrofitted in these municipalities to test whether revenue collections increase sufficiently to pay for the meters and recover associated costs. If so, further rollout of smart meters may be funded by borrowing against future revenue increases. The Department of Cooperative Governance has also been funded to run a payment culture campaign.

Review of municipal funding model

In 2020, the Minister of Finance will host a special lekgotla of the Budget Forum – the intergovernmental structure established to facilitate formal consultation on local government finances – to review the municipal funding model broadly. The National Treasury is working with the Department of Cooperative Governance, the South African Local Government Association, the Financial and Fiscal Commission and provinces to prepare for this lekgotla.

Division of Revenue Outlook

Municipalities will be experiencing pressure as they are expected to expand the provision of free basic services and improve revenue collection. This comes on the back of large reductions in transfers to municipalities (conditional grants) in the 2020 MTEF; a reduction in the amount of cities with access to the Public Transport Network Grant; and the Municipal Cost Containment Regulations, 2019 which calls for municipalities to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures. Re-prioritization of projects may therefore be required over the MTEF.

Local Government conditional grants and additional allocations

The proposed division of revenue will prioritize the funding of services for the poor. Allocations will be geared towards the provision of basic services, new infrastructure and maintenance of existing infrastructure.

The 2020 Division of Revenue Bill (DoRB) indicates that equitable share transfers to Western Cape local municipalities for the 2020 MTREF amount to R5.689 billion and will grow at an annual average rate of 6.6 per cent over the MFEF period. Municipalities will receive unconditional funding in the form of equitable share and the general fuel levy. Conditional grant funding must be utilised for the intended purpose within the timeframes, as specified in the annual DoRB. Unspent funds should be returned to the fiscus. Requests for roll-overs will only be considered where unforeseen and unavoidable circumstances led to underspending of conditional grants. Refer to the criteria for the rollover of conditional grants as published in MFMA Circular No. 75. Unspent cash-backed grants should be classified as "Cash and cash equivalents" and any over expenditure must be funded from the municipalities own revenue.

The 2020 DoRB has been published by the Minister of Finance. The grant allocations are specified in this Act and municipalities must reconcile their budgets to the numbers published therein. Municipalities are advised to use these numbers to compile their 2020/21 MTREF. The DoRB is available at:
http://www.treasury.gov.za/legislation/bills/2020/[B03-2019]%20Division%20of%20Revenue.pdf

Changes to the structure of local government allocations

The local government equitable share formula has been updated to account for projected household growth, inflation and estimated increases in bulk water and electricity costs over the MTEF period.

Due to underinvestment in infrastructure amongst large urban municipalities, government will introduce dedicated grant funding for these municipalities. Eligible municipalities will receive co-financing on a declining basis over three years. Financing will be conditional on establishing a municipal project preparation fund and an infrastructure delivery management system, and achieving targets for programmes and projects under preparation. Funding for this new facility will be reprioritised from existing allocations to municipalities.

Government will continue to assist municipalities with raising their revenue. The Municipal Fiscal Powers and Functions Amendment Bill, which has been published for public comment (due 31 March 2020), will standardise the regulation of development charges. Currently, these charges are frequently below cost. The change could increase municipal revenues for capital spending by an estimated R20 billion a year. The draft Bill can be accessed on the National Treasury website at: http://www.treasury.gov.za/legislation/draft_bills/default.aspx.

4.3. Municipal Tariffs and Charges Increases

- Municipalities are urged to maintain tariff and charges increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring sustainability of the Municipality.

- Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; thus municipalities are required to justify all increases in excess of the projected inflation target of ***4.5 per cent*** for 2020/21, ***4.6 per cent*** for 2021/22 and 2021/22 in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups.

- Municipalities should include details of their revenue growth assumptions for the different service charges in their budget narrative. Valuation roll data should be reconciled with that of the billing system to ensure that anticipated revenue is realistic and accurate.

4.4 Setting cost reflective tariffs

- Section 74(2) of the MSA states that tariffs must reflect the costs reasonably associated with rendering the service. Municipalities thus need to set credible budgets which reflects the costs necessary to provide a service efficiently and effectively. As such the National Treasury has developed a tool to set proper tariffs for water, sanitation, electricity and solid waste. Municipalities are encouraged to use the tool in order to improve budgeting and financial sustainability.

- The National Treasury Municipal Costing Guide is available on the link below on the National Treasury website:

  http://mfma.treasury.gov.za/Guidelines/Documents/Forms/AllItems.aspx?RootFolder=%2fGuidelines%2fDocuments%2fMunicipal%20Costing%20Guide&FolderCTID=0x0120004720FD2D0551AE409361D6CB3E122A08

- The Municipalities should attempt to reduce its technical and non-technical losses as these will reduce the cost of supplying services and increase the volumes sold. In turn this will reduce the tariffs required.

4.5 Electricity Supply and Tariffs

- On 9 March 2020, the National Energy Regulator of South Africa (NERSA) considered Eskom's application for Retail Tariffs and Structure Adjustment (ERTSA). The bulk input tariff applicable to municipalities from 1 July 2020 is 6.9 per cent.

- The National Energy Regulator of South Africa (NERSA) has not yet published their Municipal Benchmark 2020/21.

- Taking the above into consideration municipalities are advised to prepare scenarios for an electricity bulk price increase in 2020/21 of between 7.0 and 15.0 per cent (as per the guidance provided in MFMA Circular 98). **Municipalities should also include a disclaimer in the Budget documentation and Tariff List** which states that the electricity tariffs are still subject to change due to the non-availability of the NERSA Tariff Guidelines for municipalities.

- Municipalities are cautioned that the proposed bulk input tariff was finalised before the High court ruling on Tuesday, 10 March 2020.

- NERSA's upcoming "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2020/21 financial year" publication should be consulted before the tabling of the final budgets.

4.6 Borrowing and refinancing for capital projects

- A municipality may appropriate funding for capital expenditure for a period not exceeding three financial years, provided that a separate appropriation is made for each of those financial years. Municipalities should spend on their capital budgets in accordance with Section 19(1) of the MFMA.

- Before approving capital budgets, the municipal council must consider the projected cost until the project is operational and the future operational costs and revenue of the project.

- Expenditure may be revised downward if there is material under-collection of revenue for the current year in terms of section 28(2) of the MFMA and may similarly appropriate additional revenues for the project if revenues are higher than anticipated, via an adjustments budget process. These appropriations can only be used to revise or accelerate spending programmes already budgeted for and cannot be used for new capital projects, unless provided for in terms of section 28(2) of the MFMA.

- Funds can be shifted between multi-year appropriations as long as it is done in accordance with section 31 of the MFMA.

- A municipality is allowed to re-finance existing long-term debt in accordance with the provisions set out in Section 46(5) of the MFMA. If the re-financing of an existing loan does not comply with these provisions, then the municipality should consider going to the market for a new loan that offers more affordable terms and/or negotiate a payment arrangement with the financial institution until the loan can be repaid as per the original terms.

4.7 Addressing unfunded budgets in local government

A revised strategy to address municipal financial performance failures has been endorsed by the Budget Council and Budget Forum. This strategy is largely aimed at ensuring that municipalities adopt funded budgets. This is in order to avoid financial distress in the long run, which could affect the municipalities ability to fund its strategic goals. It is also essential that municipalities pay attention to reconciling the valuation roll data to that of the billing system to ensure that revenue anticipated from property rates are accurate. Municipalities who are finding it difficult to table funded and sustainable budgets should contact National or the Western Cape Provincial Treasury for assistance to reprioritise their budgets. The SIME process will advise municipalities on whether their budgets are funded or not. Should the municipality proceed to table an unfunded budget then a strategy should be tabled along with the budget to indicate how the municipality will proceed to make their budget funded over the course of the financial year.

4.8 Municipal Standard Chart of Accounts (mSCOA)

Release of Version 6.4.1 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.4.1 was released with MFMA Circular No. 98. Version 6.4.1 of the chart will be effective from 2020/21 and must be used to compile the 2020/21 MTREF. The chart is available on the link below:

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

Should a municipality not be mSCOA compliant, the Municipality must provide a road map to National and Provincial Treasury indicating how they will become mSCOA compliant. Progress against the road map must be presented at the Benchmark engagements.

4.9 Municipal Budget Day

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March 2020) before the start of the budget year.

It is important to note there is no explicit requirement for council to endorse or approve the tabled budget or reviewed/amended IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and reviewed/amended IDP after the completion of one or more public participation processes undertaken pursuant to section 22, read with section 23 of the MFMA. Council will only consider for approval "*the product of an inclusive budget preparation and consultative process*" when the proposed annual budget (as amended, if applicable) is placed before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's IDP, it would be procedurally flawed by the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the annual review and/or revision of the Municipality's IDP has not been completed.

If a municipality has failed to complete the relevant processes applicable to review and revision of the annual budget and IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor should submit an application for an extension of the said deadline.

Municipalities are kindly requested to indicate any changes to the confirmed tabling dates as per **Appendix A** with the Provincial Treasury as it is crucial for the budget documentation and the assessment schedule leading up to the SIME engagements. Municipalities are requested to indicate any changes to the confirmed tabling dates to Tania.Bosser@westerncape.gov.za by **23 March 2020**.

In light of the recent developments with the COVID-19 pandemic and the National Address by the President of South Africa on 15 March 2020, the Department of Local Government is aware of the difficulties presented to undertake the IDP and budget public participation process. Consequently, there was a Special MinMay held on 18 March 2020 where public participation engagements formed part of the agenda. The Department of Local Government's Circular C4 of 2020 provides guidance on how public participation should be conducted under the prevailing circumstances.

4.10 Submitting budget documentation and schedules for 2020/21 MTREF

- Section 22 (b)(i) of the MFMA requires that, immediately after an annual budget is tabled in municipal council, it must be submitted to the National Treasury and the relevant provincial treasury.
- If the annual budget is tabled in council on 31 March 2020, the final date of submission of the electronic budget documents and corresponding **mSCOA data strings** is Wednesday, 1 April 2020.
- However, in cases where Council requires amendments to the tabled budget prior to consultation, municipalities should inform the National Treasury and the relevant provincial treasury immediately and submit the required budget documents and corresponding mSCOA data strings within **three working days** after the Council meeting.
- Metropolitan municipalities should also submit the Built Environment Performance Plan (BEPP) to Yasmin.coovadia@treasury.gov.za or if it exceeds 4 MB to Yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hardcopies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd Floor, 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001. The BEPP should also be submitted to Provincial Treasury together with the budget documentation.
- The accompanying checklist (see Appendix B) provides an inclusive list of the documentation as required from Provincial Government. Electronic budget related documents need to be provided in PDF format. In addition, the A schedules should be provided in both Microsoft Excel and PDF formats.
- The designated municipal official needs to complete and sign the accompanying checklist (Appendix B) as confirmation that the set of budget, IDP and related documents have been submitted.

4.11 Electronic copy submissions

National Treasury budget related documents and schedule should be uploaded by approved registered users using the LG Upload Portal at: https://lguploadportal.treasury.gov.za/. Documents should be in PDF format. Each document type should be identified and uploaded separately. National Treasury will issue a full guideline in due course to explain the process and to outline which documents municipalities will be required to upload.

Provincial Treasury electronic documents should be submitted to: MFMA.MFMA@westerncape.gov.za or if too large (exceeds 3 MB) must be submitted via the lift server function (http://lift.pgwc.gov.za/) or One Drive. Instructions for uploading the budget related documents are provided in Appendix C.

Hard copies of the budget related documentation should be submitted to the Provincial Treasury via 24-hour courier to the following address:

For attention: Mr Paul Pienaar
Room 3.50
3rd Floor
7 Wale Street
Cape Town
8001

4.12 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the Municipality's website. This will aid in promoting public accountability and good governance.

5. CONCLUSION

Municipalities are encouraged to take into account and apply the contents on this budget circular in the 2020/21 planning and budgeting process.

Please direct any queries regarding this circular to: Malcolm Booysen at Malcolm.Booysen@westerncape.gov.za.



J GANTANA
ACTING DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES
DATE: 19 March 2020

APPENDIX A

Western Cape Government
Provincial Treasury

CONFIRMED 2020 BUDGET TABLING DATES

Municipality	Confirmed date
City of Cape Town	Thursday, 26 March 2020
Matzikama	Tuesday, 31 March 2020
Cederberg	Tuesday, 31 March 2020
Bergrivier	Tuesday, 31 March 2020
Saldanha Bay	Tuesday, 31 March 2020
Swartland	Tuesday, 31 March 2020
West Coast District Municipality	Wednesday, 25 March 2020
Witzenberg	Tuesday, 31 March 2020
Drakenstein	Tuesday, 31 March 2020
Stellenbosch	Wednesday, 30 March 2020
Breede Valley	Tuesday, 24 March 2020
Langeberg	Tuesday, 31 March 2020
Cape Winelands District Municipality	Thursday, 26 March 2020
Theewaterskloof	Thursday, 26 March 2020
Overstrand	Wednesday, 25 March 2020
Cape Agulhas	Tuesday, 31 March 2020
Swellendam	Thursday, 26 March 2020
Overberg District Municipality	Monday, 30 March 2020
Kannaland	Thursday, 26 March 2020
Hessequa	Tuesday, 31 March 2020
Mossel Bay	Tuesday, 31 March 2020
George	Tuesday, 31 March 2020
Oudtshoorn	Tuesday, 31 March 2020
Bitou	Tuesday, 31 March 2020
Knysna	Tuesday, 31 March 2020
Garden Route District Municipality	Monday, 30 March 2020
Laingsburg	Tuesday, 31 March 2020
Prince Albert	Monday, 30 March 2020
Beaufort West	Tuesday, 31 March 2020
Central Karoo District Municipality	Thursday, 26 March 2020

Western Cape Government
Provincial Treasury

APPENDIX B

SUBMISSION CHECKLIST FOR THE 2020/21 TABLED INTEGRATED DEVELOPMENT PLAN, BUDGET AND RELATED DOCUMENTATION

MUNICIPALITY: _____

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables (A1 - A10) and the supporting tables (SA1 - SA38) are completed in ***version 6.4.1*** of Schedule A1 (the Excel formats) and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	**Yes**	**No**	**N/A**
Council Resolution in terms of the Budget			
Draft Service Delivery and Budget Implementation Plan			
Procurement Plan			
Draft Service Level Standards			
Signed Quality Certificate as prescribed in the MBRR			
Budget Narrative, including budget tables in ***PDF format***			
Municipal Budget Tables: Tables A1 to A10			
Table A1: Budget Summary			
Table A2: Budgeted Financial Performance (revenue and expenditure by standard classification)			
Table A2A: Budgeted Financial Performance (revenue and expenditure by standard classification)			
Table A3: Budgeted Financial Performance (revenue and expenditure by municipal vote)			
Table A3A: Budgeted Financial Performance (revenue and expenditure by municipal vote)			
Table A4: Budgeted Financial Performance (revenue and expenditure)			
Table A5: Budgeted Capital Expenditure (by vote, standard classification & funding source)			
Table A5A: Budgeted Capital Expenditure (by vote, standard classification & funding source)			
Table A6: Budgeted Financial Position			
Table A7: Budgeted Cash Flow			

Budget Documentation	Yes	No	N/A
Table A8: Cash Backed Reserves/Accumulated Surplus Reconciliation			
Table A9: Asset Management			
Table A10: Basic Service Delivery Measurement			
Municipal Budget Supporting Tables: Supporting Tables SA1 to SA38			
SA1: Supporting Detail to Budgeted Financial Performance			
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and department)			
SA3: Supporting Detail to Budgeted Financial Position			
SA4: Reconciliation of IDP Strategic Objectives and Budget (revenue)			
SA5: Reconciliation of IDP Strategic Objectives and Budget (operating expenditure)			
SA6: Reconciliation of IDP Strategic Objectives and Budget (capital expenditure)			
SA7: Measurable Performance Objectives			
SA8: Performance Indicators and Benchmarks			
SA9: Social, Economic and Demographic Statistics and Assumptions			
SA10: Funding Measurement			
SA11: Property Rates Summary			
SA12a: Property Rates by Category (current year)			
SA12b: Property Rates by Category (budget year)			
SA13a: Service Tariffs by Category			
SA13b: Service Tariffs by Category (explanatory)			
SA 14: Household Bills			
SA15: Investment Particulars by Type			
SA16: Investment Particulars by Type			
SA17: Borrowing			
SA18: Transfers and Grant Receipts			
SA19: Expenditure on Transfers and Grant Programme			
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds			
SA21: Transfers and Grants made by the Municipality			
SA22: Summary Councillor and Staff Benefits			
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)			
SA24: Summary of Personnel Numbers			
SA25: Budgeted Monthly Revenue and Expenditure			
SA26: Budgeted Monthly Revenue and Expenditure (municipal vote)			
SA27: Budgeted Monthly Revenue and Expenditure (standard classification)			
SA28: Budgeted Monthly Capital Expenditure (municipal vote)			
SA29: Budgeted Monthly Capital Expenditure (standard classification)			
SA30: Budgeted Monthly Cash Flow			
SA31: Aggregated Entity Budget (where applicable)			
SA32: List of External Mechanisms			
SA33: Contracts having Future Budgetary Implications			
SA34a: Capital Expenditure on New Assets by Asset Class			
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class			
SA34c: Repairs and Maintenance Expenditure by Asset Class			
SA34d: Depreciation by Asset Class			
SA34e: Upgrading of Existing Infrastructure			
SA35: Future Financial Implications of the Capital Budget			
SA36: Detail Capital Budget			
SA37: Projects Delayed from Previous Financial Years			

Budget Documentation	Yes	No	N/A
SA38: Consolidated Detail Operational Projects			
Excel version of all main (A1 - A10) and supporting budget tables (SA1 - SA38)			
Budget Related Policies			
Information on any amendments to budget related policies			
Suite of budget related policies			
IDP and Related Documentation			
Council Resolution in terms of the IDP			
Proposed amendments to the IDP			
Process Plan/Time schedule according to Section 29) of the MSA read in conjunction with Section 21 (b) of the MFMA			
Spatial Development Framework			
Council Resolution in terms of the adoption of the *Spatial Development Framework*			
Applicable Disaster Management Plan			
Council Resolution in terms of the adoption of the *Disaster Management Framework*			
Integrated Waste Management Plan			
Air Quality Management Plan			
Coastal Management Plan *(Coastal Municipalities only)*			
Human Settlement Plan			
Local Economic Development Strategy			
Water Services Development Plan			
Storm Water Master Plan			
Integrated Transport Plan			
Electricity Master Plan			
Infrastructure Growth Plan			
Workplace Skills Plan			
Additional documentation for the metro			
Draft Built Environment Performance Plan (BEPP)			

MUNICIPAL REPRESENTATIVE: _____

Name: _____

Signature: _____

Date: _____

Western Cape Government
Provincial Treasury

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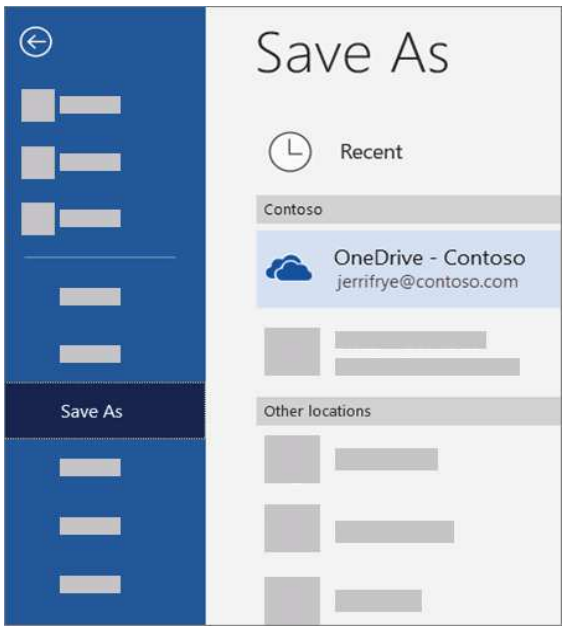

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  E.g.: DC1_A1 Schedule - mSCOA vs 6.4.1

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TREASURY CIRCULAR MUN. NO. 5/2021 (Amended)

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MUNICIPAL BUDGET CIRCULAR FOR THE 2021/22 MTREF AND ASSOCIATED STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS: 2021

1. INTRODUCTION

This Provincial budget circular is a follow-up to the Provincial Treasury (PT) Circular 20/2020 issued on 18 December 2020 and should be read in conjunction with National Treasury (NT) MFMA Circular No. 107 and MFMA Circular No. 108 issued on 04 December 2020 and 08 March 2021 respectively.

The purpose of this circular is to:

- Provide guidance to municipalities with the finalisation of the 2021/22 Medium Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation, and
- Brief municipalities on the 2021 Strategic Integrated Municipal Engagements (SIME) process and related matters.

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government (WCG) has institutionalised the Strategic Integrated Municipal Engagements (SIME; previously referred to as LGMTEC) process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003;
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA];
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

The 2021 SIME process will give effect to the "Integrated Work Plan" adopted in 2017. It builds on the 2020 integrated municipal and provincial processes to strengthen alignment between municipal and provincial planning and budgeting and drives the theme of "Integrated service delivery", specifically as municipalities are preparing for the final year of the current five (5) year Integrated Development Planning Cycle.

3. FISCAL AND ECONOMIC CONTEXT

3.1 2021 National Budget

The key highlights of the 2021 National Budget which was tabled by the Minister of Finance, Tito Mboweni on 24 February 2021, are summarised below.

- Government will support economic recovery by extending short-term economic support and undertaking reforms to lower the cost of doing business and stabilize the public finances. While real GDP is expected to grow at 3.3 per cent in 2021 and 2.2 per cent in 2022, the global economic outlook is uncertain; however, additional policy stimulus packages and the successful rollout of COVID-19 vaccines will boost global growth.

- A successful rollout of COVID-19 vaccines will also support economic recovery and global trade. Government will also take steps to promote faster growth by stabilizing electricity supply, supporting industries with high employment potential and undertaking partnerships with the private sector. Operation Vulindlela, a joint initiative of the National Treasury and President's office to rollout economic reforms, will further support the implementation of key structural reforms, however still faster progress is needed to generate an economic recovery.

- To support economic recovery, government will not raise any additional tax revenue in the 2021 budget. The personal income tax brackets and rebates will increase above the inflation rate of 4 per cent. However, government will increase excise duties on alcohol and tobacco by 8 per cent for 2021/22 while inflation-related increases of 15c/litre and 11c/litre will be implemented for the general fuel levy and the RAF levy, respectively, with effect from 7 April 2021. The Unemployment Insurance Fund (UIF) contribution ceiling has been set at R17 711.58 per month from 1 March 2021.

- In response to the spending and economic pressures of the COVID-19 pandemic, the budget deficit has been revised to 14 per cent of GDP in 2020/21. Gross debt increased from 65.6 per cent to 80.3 per cent of GDP for 2020/21. The 2021 Budget also proposes measures to narrow the main budget primary deficit from 7.5 per cent of GDP in the current year to 0.8 per cent in 2023/24. The proposed fiscal framework will stabilize debt at 88.9 per cent of GDP in 2025/26. Over the medium term, debt-service costs are expected to average 20.9 per cent of gross tax revenue.

- Total consolidated spending amounts to R2 trillion each year over the medium term with the bulk of the 2021/22 spending being allocated to learning and culture (R402.9 billion), social development (R335.2 billion) and health (R248.8 billion). The fastest-growing functions over the medium term are economic development, community development and general public services. The majority of funding for new and urgent priorities is provided through the reprioritisation and reallocation of existing baselines. Government will roll out a fee mass COVID-19 vaccination campaign for which R9 billion has been allocated in the medium term.

The 2021 National Budget documentation is available at: http://www.treasury.gov.za/documents/National%20Budget/2021/

3.2 2021 Western Cape Provincial Budget

The WCG tabled the Western Cape Recovery Plan in cabinet in March 2021. The Recovery Plan is based on the following four themes:

- **COVID-19 Recovery:** The pandemic is still with us; existing health measures must continue, and new ones put in place, and we must also deal with the secondary impacts of COVID-19 on the delivery of health services.
- **Jobs:** The economic impact of COVID-19 has been severe. We can only recover if our economy grows and our citizens generate income.
- **Safety:** This is the overarching theme for the Provincial Strategic Plan, and it is equally relevant going forward. It is inextricably linked with Well-being, as Safety cannot be achieved if basic human needs are not met.
- **Well-being:** Government must ensure that the basic human needs of our citizens are realised, as guaranteed in the Constitution.

The full Western Cape Recovery Plan can be found at this link:

https://www.westerncape.gov.za/sites/www.westerncape.gov.za/files/assets/departments/premier/western_cape_recovery_plan.pdf

In April 2020, the WCG adopted a three-phased approach to the budget process in order to ensure resources are reprioritised and deployed with the agility necessary to respond to the pandemic and its social and economic consequences. The Immediate Phase focused on the public health response through reprioritising resources and deploying available reserves. The Short-term Phase focused on policy-led repositioning towards the Western Cape Recovery Plan's priorities of Jobs, Safety and Well-being.

On Tuesday, 16 March 2021, the Western Cape Minister for Finance and Economic Opportunities, David Maynier, tabled the 2021 Western Cape Budget Address in the provincial legislature.

The 2021 MTEF, along with the 3rd 2020 adjusted budget, represent the final phase of this approach and sets the course for recovery and fiscal sustainability over the medium to long term. Given the complexities, uncertainties and moving variables related to the budget process and the fiscal outlook, the Medium-term Phase required difficult decisions in order to support economic and social recovery, re-introduce fiscal stability and maintain fiscal sustainability through rebuilding Provincial Reserves.

While responding to immediate pressures, the 2021 MTEF Budget also protects spending on the Western Cape's constitutionally and legally mandated functions. The 2021 MTEF Budget has four main objectives:

- **Protecting the health platform**, by allowing for an agile response to the risk of a COVID-19 resurgence and the need to have an effective vaccination programme. Dealing decisively with the COVID-19 pandemic will both allow the economy to open up and support a rebound in economic growth and dramatically reduce the health effects of the pandemic.
- **Enabling the Western Cape Recovery Plan (Recovery Plan)**, by protecting jobs and stimulating employment, accelerating implementation of the Provincial Safety Plan, enhancing well-being and providing targeted social relief.

- **Managing risks, particularly those arising from the COVID-19 pandemic**, ensuring resources are available to respond to ongoing vulnerabilities in communities, and ensuring that money is set aside for other disasters, particularly environmental ones. Transversal risks include a) severe COVID-19 pressures on the fiscal framework and the likely economic and social implications, b) Compensation of Employees pressures resulting in the inability to fill critical posts and having implications for staff well-being and burnout, c) Insufficient infrastructure investment including ICT infrastructure constraining service delivery and d) Deterioration of Local Government finances and the need to enhance the Joint District Metro Approach (JDMA).

- **Supporting the transition to long-term fiscal sustainability**. Measures are required to restructure the composition of Provincial Government expenditures and rebuild reserves in light of national spending reductions and the utilisation of reserves to fund the COVID-19 response. In particular, expenditure on the compensation of employees should not overwhelm spending on infrastructure or goods and services. This in turn requires the adoption of new technologies and ways of working to enhance the efficiency and effectiveness of service delivery.

These priority areas/objectives are as relevant to the local government space as it is to the Western Cape as a whole and has informed the formulation of the 2021 SIME theme i.e. Recovery, Responsiveness, Resilience. Municipalities are urged to familiarise themselves with the fiscal strategy underlining the 2021 WCG MTEF Budget and to take cognisance of the Provincial expenditure allocations (including infrastructure investments) within the respective municipal areas. The 2021 Main Budget documentation can be found here: https://www.westerncape.gov.za/provincial-treasury/western-cape-budget-202122

4. NATIONAL TREASURY AND PROVINCIAL TREASURY GUIDELINES

- Municipalities are advised to consult MFMA Circular No. 107 and MFMA Circular No. 108 as well as the Provincial Treasury Circular No. 20/2020 (December 2020) for guidance with respect to 2021/22 planning and budgeting. Key focus areas from MFMA Circular No. 108 are highlighted in section 4.1 below.

- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2021/22 MTREF Budget documents and table it as part of the budget documentation in the Municipal Council.

4.1 Key focus areas from MFMA Circular No. 108

Changes to local government allocations

Over the next three years, municipalities will have to adjust to significant changes in expenditure plans while improving accountability.

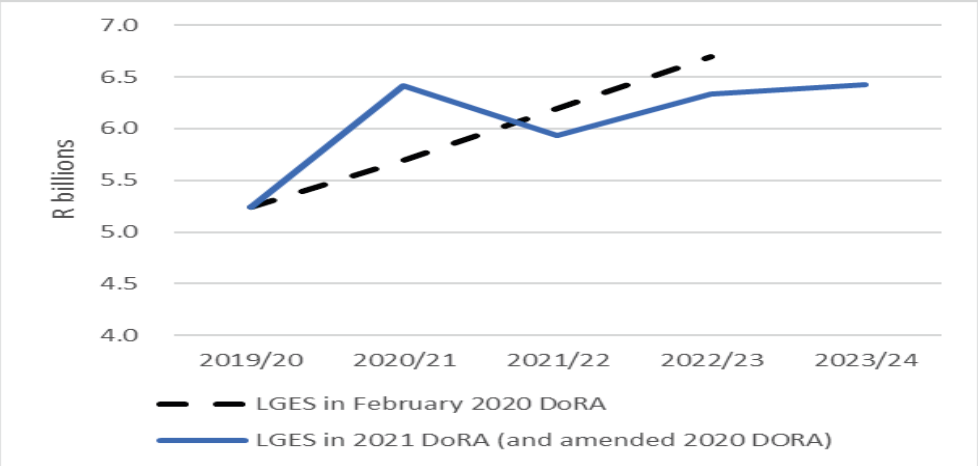
Local government transfers grow by an annual average of 5.2 per cent over the MTEF; the equitable share declines by 4.4 per cent and conditional grants grow by 7.3 per cent. As part of government's fiscal consolidation policies over the medium term, transfers to local government are reduced by R19.4 billion, including R14.7 billion from the local government equitable share, R2.7 billion from the general fuel levy and R2 billion in direct conditional grants.

Local government equitable share

Following the additional allocations made to municipalities through the local government equitable share for 2020/21 in the national Special Adjustment Budget in June last year, equitable share allocations to Western Cape municipalities decline by an average of 7.5 per cent from 2020/21 to 2022/23. Equitable share allocations then increase by an average of 6.9 per cent from 2021/22 to

2022/23. However, municipalities are cautioned to note that from 2022/23 to 2023/24 the average increase is only 1.4 per cent. This will be the first time that equitable share increases will be less than inflation. This increase will not compensate for population growth or the rising cost of services. Municipalities must therefore identify reprioritisations and savings that can be implemented in time to offset the impact of lower equitable share increases by the end of the 2021 MTREF period.

Figure 1: Comparison of total local government equitable share (LGES) allocations for Western Cape municipalities in the 2020 and 2021 Division of Revenue Acts



It should also be noted that some municipalities will face steeper changes that the average growth rates cited above. Some municipalities in the Western Cape face a decline in allocations from 2020/21 to 2021/22 of as much as 10.2 per cent and increases from 2021/22 to 2022/23 of as much as 9.6 per cent. In 2023/24 two municipalities in the Province are projected to see negative growth in their nominal equitable share allocations.

A national census is due to be conducted in 2021, and this data should be expected to be used to update the local government equitable share formula. Depending on the timelines for the release of the Census data, these updates could be phased into the equitable share formula from 2022/23 or 2023/24. National Treasury may also take this opportunity to implement other changes to the structure of the equitable share formula. Municipalities should therefore be aware of a higher degree of uncertainty on their equitable share allocations for the outer years of the MTREF.

Conditional grants

- Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the 2021 Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website at the following link:

  http://www.treasury.gov.za/documents/national%20budget/2021/

2021 Local government elections and the budget process

- Municipalities are advised to refer to MFMA Circular No. 107 and MFMA Circular No. 108 and highlighted in Provincial Budget Circular 20/2020 for details on risks related to the Local Government elections, issues to be considered and transitional processes in development and adoption of the 2021/22 MTREF IDPs and budgets.

- As detailed in MFMA Circular No. 108, Municipal Managers, together with the Chief Financial Officers (CFOs) and Senior Managers are also encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. This hand-over report aims to provide the new councils important orientation information regarding the Municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed. A detailed list of what is proposed should be included is included in Circular No. 108. In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2021/22 MTREF budget, the mid-year budget and performance assessment report for 2020/21, the latest monthly financial statement, and the annual report for 2019/20.

- Municipal Managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

Electricity supply and tariffs

- The National Energy Regulator of South Africa (NERSA) published their Municipal Tariff Guideline Increase Benchmarks for 2021/22 on Friday, 12th March 2021.

- In March 2019, NERSA approved a Multi-Year Price Determination that allowed for tariff increases for Eskom of 9.4 per cent in 2019/20, 8.1 per cent in 2020/21 and 5.2 per cent in 2021/22. However, for a variety of reasons, these are not the actual bulk tariff increases applied to municipalities in any of these years.

    - In 2019/20 the bulk tariff increase for municipalities was 15.63 per cent (and the NERSA guideline for the municipal retail tariff increase was 13.07 per cent).

    - In 2020/21 the bulk tariff increase for municipalities was 6.9 per cent (and the NERSA guideline for the municipal retail tariff increase was 6.22 per cent).

    - In 2021/22 the bulk tariff increase for municipalities was 17.8 per cent (and the NERSA guideline for the municipal retail tariff increase was 14.59 per cent).

Table 1: Electricity tariff increases, 2019/20 – 2021/22

	MYPD tariff increase for Eskom customers (national financial year)	Revised bulk tariff (national financial year)	Bulk increase for municipalities (municipal financial year)	NERSA guideline tariff increase for municipal customers
2019/20	9.4%	-	15.63%	13.07%
2020/21	8.4%	-	6.9%	6.22%
2021/22	5.2%	15.63%	17.8%	14.59%

- On 17 February 2021, the North Gauteng High Court ruled in Eskom's favour, ordering NERSA to add R10 billion to Eskom's allowable revenue to be recovered from tariff customers in the 2021/22 financial year. NERSA calculates that this will result in a tariff increase of 15.63 per cent in the 2021/22 national financial year. However, given that the increase only comes into effect in July for municipalities, NERSA typically allows a higher percentage increase so that Eskom can recover the additional allowable revenue from municipalities over the 9 months before the national financial year ends.

- The higher bulk tariff for municipalities will extend past the end of the 2020/21 national financial year (which ends on 30 March 2021). As a result, there is likely to be an over-recovery of bulk costs from municipalities in the period from April to June 2021. Such an over-recovery is typically offset against the following year's bulk tariff increase. So, it is anticipated that the 2021/22 municipal tariff increases will be lower than those for Eskom customers. This pattern of over-recovery followed by an offset is the reason for the "see-saw" pattern in which tariff increases for Municipal customers are higher in one year (e.g. 2019/20) and then higher for Eskom customers in the next year (e.g. 2020/21).

- In 2021/22 the NERSA guideline issued on 12 March 2021 assumes that bulk costs make up 76 per cent of municipalities' retail electricity costs. As other costs (for salaries, repairs, capital and other costs) are all expected to be much closer to CPI, the guideline retail tariff will be somewhat lower than the bulk tariff for municipalities.

- NERSA's "Municipal Tariff Guidelines Increases, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2021/22 financial year" publication should be consulted before the tabling of the budgets.

- Municipalities should note that the increase in the free basic services subsidy used in the local government equitable share formula used a bulk electricity increase of 9.9 per cent. As a result, the increase in the cost of free basic electricity may not be fully covered by the equitable share.

Cost of employment

- The Salary and Wage Collective Agreement for the period 01 July 2018 to 31 June 2020 has come to an end and a new agreement has not yet been negotiated.

- In the absence of any information from the South African Local Government Bargaining Council (SALGBC), National Treasury has advised municipalities to take into account their financial sustainability when considering salary increases.

- National Treasury acknowledges that several municipalities cannot afford any wage increase and suggests that they consider budgeting for a zero per cent increase. Several municipalities in the Western Cape applied for exemptions from implementing the 6.25 per cent increase in 2020/21 as they could not afford it. However, most of these applications were not successful in the SALGBC process. Although the option to apply for exemptions has been provided for in previous wage agreements and may be included again, it is difficult to budget on the basis of applying for an exemption.

- Provincial Treasury has observed that several municipalities in the Province appear to be responding to financial pressures and uncertainty in 2020/21 by delaying the filling of vacant posts. After the first six months of 2020/21 employee related spending by municipalities in the Province was R569.04 million lower than projected, largely as a result of unfilled posts. This offers one option for how municipalities can respond to the uncertainty of not having a wage agreement in place. If a municipality chooses to budget for a zero percent wage increase, they could nonetheless budget to fill all vacant posts. Then if the wage agreement includes an increase, the municipality can respond by no longer filling vacant posts in order to offset the cost of the increase. In this way, the same overall level of compensation spending can be achieved in two different ways: either with a smaller number of staff receiving wage increases, or a larger staff contingent, with static wages.

- Municipalities should note that national and provincial budgets have been prepared on the basis zero per cent cost of living increases for the 2020/21 to 2023/24 financial years. However,

even with these zero percent increases some other cost of employment related costs are still projected to increase, including medical and housing allowances and progression rates (which are equivalent to a 1.5 per cent increase). Technical details of the approach used for the other spheres can be seen at:

http://www.treasury.gov.za/publications/guidelines/2021%20MTEF%20COE%20guidelines.pdf

This may be useful both as a precedent for how zero per cent increases have been budgeted for in other spheres, and in identifying other compensation-related cost factors that will increase at different rates.

- It must be noted however that national and provincial government cannot set wages on behalf of municipalities and can only offer advice in the absence of a finalised wage agreement concluded through the SALGBC processes.

Mayor's discretionary funds and similar discretionary budget allocations

Discretionary funds and similar discretionary budget allocations are regarded as bad practice because:

- It is not clear how they are aligned to the constitutional requirement that municipalities structure their budgeting and planning processes to give priority to the basic needs of the community, and to promote the social and economic development of the community (see Section 153(a) of the Constitution);
- They do not provide for the appropriation of funds for the purposes of a department or functional area of the Municipality (see the definition of 'vote' in section 1 of the MFMA);
- They undermine the budget consultation processes since the intended use of the funds is not transparently reflected in the tabled budget; and
- There is a risk that they may be abused for personal gain or to improperly benefit another person or organisation.

National and Provincial Treasury will exercise close oversight of all discretionary type allocations in municipal budgets. If there are any concerns about the use of these funds, section 74 of the MFMA will be used to request information in this regard and analyse it for consistency with the MFMA legal framework.

5. 2021/22 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS (SIME) PROCESS

5.1 Municipal Budget Day

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March 2021) before the start of the budget year.

It is important to note that there is no explicit requirement for council to endorse or approve the tabled budget or reviewed/amended IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and reviewed/amended IDP after the completion of one or more public participation processes undertaken pursuant to Section 22, read with section 23 of the MFMA. Council will only consider for approval "*the product of an inclusive budget preparation and consultative process*" when the proposed annual budget (as amended, if applicable) is placed before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's IDP, it would be procedurally flawed for the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the annual review and/or revision of the Municipality's IDP has not been completed.

If a municipality has failed to complete the relevant processes applicable for the review and revision of the annual budget and IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor must submit an application for an extension of the said deadline. As per section 27 of the MFMA, the mayor of a municipality must, upon becoming aware of any impending non-compliance by the municipality of any provisions of the Act or any other legislation pertaining to the tabling or approval of the annual budget or compulsory consultation processes, inform the MEC for Finance in the province in writing of any impending non-compliance.

If the impending non-compliance pertains to a time provision, except section 16(1) of the MFMA, the mayor may apply to the MEC for Finance for an extension, which must be in accordance with Schedule G of the Municipal Budget and Reporting Regulations.

Municipalities are kindly requested to indicate any changes to the confirmed tabling dates as per **Appendix A** with the Provincial Treasury to Tania.Bosser@westerncape.gov.za by **23 March 2021**.

5.2 Submitting budget documentation and schedules for 2021/22 MTREF

- Section 22 (b)(i) of the MFMA requires that, immediately after an annual budget is tabled in municipal council, it must be submitted to the National Treasury and the relevant provincial treasury.

- If the annual budget is tabled in council on 31 March 2021, the final date of submission of the electronic budget documents and corresponding **mSCOA data strings** is Thursday, 01 April 2021.

- Section 24(3) of the MFMA, read together with Regulation 20(1) of the Municipal Budget and Reporting Regulations (MBRR), requires that municipalities must submit the approved annual budget to both National Treasury and the relevant provincial treasury within ten (10) working days after the council has approved the annual budget. E.g. if the council approves the annual budget on 31 May 2021, given the new timeframe for the evaluation of the municipal budgets, the adopted budget data strings and documentation must be submitted by the latest Monday, 14 June 2021.

- The accompanying document submission checklist (***see Appendix B***) provides a list of the documentation required from Provincial Government. Electronic budget related documents must be provided in PDF format. The designated municipal official needs to complete and sign the accompanying checklist (***Appendix B***) as confirmation that the set of budget, IDP and related documents have been submitted.

- *Municipalities are **no longer** expected to submit hard copies of all required documents including budget-related, Integrated Development Plan, Service Delivery Budget and Implementation Plan (SDBIP), Annual Financial Statements and Annual Reports to National Treasury via post or courier services. Electronic copies must be uploaded by approved registered users in PDF format to the **LG Upload portal at https://lguploadportal.treasury.gov.za/**. Also note that the LG Upload Portal requires all documents: 1. To be in PDF format only; and that 2. Each PDF file must NOT contain multiple document e.g. council resolution and quality certificate within the budget document. Each document type must be identified clearly and uploaded separately.*

- *Municipalities should submit electronic documents to **Provincial Treasury** to: **MFMA.MFMA@westerncape.gov.za** or if too large (exceeds 3 MB), must be submitted via One Drive. Instructions for uploading the budget and related documents via **One Drive** are provided in **Appendix C**.*

- If municipalities require advice with the compilation of their respective budgets, they should direct their enquiries to the following WC Provincial Treasury officials:

Directorate	Official	Tel. No.	Email
Public Finance	Chris Mapeyi	021 483 6100	Christpher.Mapeyi@westerncape.gov.za
	Elizabeth de Lange	021 483 4540	Elizabeth.deLange@westerncape.gov.za
	Elton Johannes – CoCT	021 483 4229	Elton.Johannes@westerncape.gov.za
Budget Office	Dian Cronje	021 483 0390	Dian.Cronje@westerncape.gov.za
	Nadia Rinquest	021 483 8692	Nadia.Rinquest@westerncape.gov.za
	Kim Engel	021 483 8459	Kim.Engel@westerncape.gov.za
Fiscal Policy	Dr Ndodana Nleya	021 483 6707	Ndodana.Nleya@westerncape.gov.za

Municipalities may also contact the following officials at National Treasury for assistance.

Responsible Area	Official	Tel. No.	Email
Western Cape **Cape Town** **George**	Kgomotso Baloyi	012 315 5866	Kgomotso.Baloyi@treasury.gov.za
	Willem Voigt	012 315 5830	WillemCordes.Voigt@treasury.gov.za
	Mandla Gilimani	012 315 5807	Mandla.Gilimani@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012 315 5534	lgdataqueries@treasury.gov.za

5.3 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the Municipality's website. This will aid in promoting public accountability and good governance.

5.4 Strategic Integrated Municipal Engagement Process

Integrated planning and budgeting focusses on strengthening the alignment of planning and budgeting in the Province, and places particular emphasis on enhancing the provincial and local government interface. The Strategic Integrated Municipal Engagements which takes place in April and May precedes the approval and implementation of municipal budgets. The engagements afford Provincial Government the opportunity to provide feedback on its assessment of the of Municipal planning and budgeting efforts for the upcoming financial year and for the 2021/22 MTREF.

The assessments are based on compliance and performance information obtained from the Western Cape Monitoring and Evaluation System (WCMES) as well as an assessment on conformance, responsiveness, credibility and sustainability of the municipality's draft budget, IDP, SDF and supporting plans. It is therefore important that all Municipalities timeously submit all the required information as per the WCMEC. The assessment of the tabled IDPs will be undertaken by the Department of Local Government working with all relevant sector departments in the Province impacting on municipalities, to ensure alignment between the IDPs and all the Provincial strategic priorities and plans.

The Strategic Integrated Municipal Engagements will primarily focus on strategic issues emanating from the municipalities IDPs, SDFs and tabled annual budgets in order to gear municipalities for sustainable growth and development.

A key focus of the 2021/22 SIME process will be on local governments responsiveness, resilience and recovery plans in dealing with its socio-economic environment, and in particular, in relation to the effects of the COVID-19 pandemic that has had far reaching economic and social impacts. Although the future path of the pandemic is still uncertain, municipalities must chart a way through the difficult environment to ensure that it continues to deliver on its mandate.

The overall objectives of the 2021/22 SIME process and the key messages therefore emphasises:

- Aligning strategic intent as encapsulated within the Integrated Development Plans (IDP) and municipal budgets to create public value based on the community needs/priorities identified through the public participation processes;
- Safeguarding of municipal sustainability by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- Ensure optimal and targeted service delivery through strategic spatial planning and alignment;
- Deepening of an integrated approach to service delivery with the intention of creating synergies through the consolidation/concentration of resources, also across different spheres of government;
- Identification of areas that require support as well as opportunities for collaboration and partnerships.

The discussions at the engagements are strategic in nature. The representation at the SIME engagements between the Province and municipalities will be as follows:

- The Provincial Government - senior officials from the Provincial Treasury, Department of Local Government, Department of Environmental Affairs and Development Planning and relevant provincial departments.
- Municipalities - Municipal Manager, section 56 Managers, Budget and Treasury officials, IDP Manager/officials and Planning officials.

Due to the COVID-19 pandemic and measures taken to minimize the risk of the spread of the disease, the Strategic Integrated Municipal Engagements will take place via videoconferencing, on Microsoft Teams.

- The SIME engagements are provisionally scheduled to take place from 29 April 2021 to 10 May 2021 and is subject to confirmation from the municipalities. PT will communicate with each Municipality on an individual basis to confirm the date and time of the engagement.

6. OTHER MATTERS

6.1 Annual Report submission

Municipalities are reminded to ensure that Annual Reports are tabled within the legislated timeframes, which read together with Exemption Notice 43582, stipulates that Municipalities and municipal entities must comply within two months after the deadline, that is, by end March 2021.

If the mayor is unable to table the Annual Report within the legislated timeframe, as per section 127(3)(a) of MFMA, the mayor must promptly submit to the council a written explanation referred to in section 133(1)(a) setting out the reasons for the delay, together with any components of the annual report listed in section 121(3) or (4) that are ready. If the Audit Report is not yet available at this time, all other components of the Annual Report must be tabled by this date. As per section 127(3)(b) of the MFMA, the mayor must submit to the council the outstanding annual report or the outstanding components of the annual report as soon as may be possible.

6.2 Performance Reporting Obligations: Implementation of MFMA Circular 88 (2017) for the 2021/22 municipal financial year

Municipalities are reminded to familiarise themselves with MFMA Circular No. 88 of 2017, its accompanying annexures and subsequent addendums which provide guidance to municipalities on the adoption and internalisation of a common set of performance indicators. Experience since the 2018/19 implementation of the original circular has shown that the on-going planning, budgeting and reporting reforms process is complex and requires sufficient time and change management for incremental roll-out, growth and institutionalisation. Addendum 2 (released in December 2020) introduced a significant shift in the reforms in four respects: 1) it more closely integrates and guides planning, budgeting and reporting reforms; 2) it significantly expands and revises the set of MFMA Circular No. 88 indicators applicable to metropolitan municipalities; 3) it expands the application of the reforms and the indicators to differential categories of municipalities and levels of readiness, for application in 2021/22 MTREF cycle going forward; and 4) it introduces evaluations in the context of these reforms.

For immediate implementation purposes, municipalities should be able to identify the indicators in Appendix A to Addendum 2 that are listed as Tier 1 or Tier 2 for their category of municipality and start establishing baselines for those measurements (if they are not already being tracked). Understanding the standard definitions will require engaging with the technical indicator descriptions (TID) in Appendix B to Addendum 2. Municipalities should be able to navigate Appendix A without any further guidance to understand what is going to apply to them for the 2021/22 financial year and be able to refer to Appendix B to get the detail on the standard formulation of each indicator.

Importantly, please note that intermediate cities, districts and local municipalities will not yet for 2021/22 be required to incorporate these indicators in their IDPs and SDBIPs. Instead, the relevant indicators should be included as an annexure to the IDP and SDBIP. Although the indicators do not formally have to be included in the IDP/SDBIP, municipalities will be required to report on performance against said indicators on a quarterly and annual basis. Municipalities are therefore

advised to put in place the necessary standard operating procedures and portfolios of evidence to ensure timeous reporting throughout 2021/22 to ultimately strengthen the link between planning, budgeting and reporting. Please do note that the roll-out process will for 2021/22 remain a pilot project. Reporting against these indicators will as such not be audited for 2021/22.

7. CONCLUSION

Municipalities should take into account and apply the contents of this budget circular in the 2021/22 planning and budgeting process.

Please direct any queries regarding this circular to Dian Cronje at:

Dian.Cronje@westerncape.gov.za.



DR R HAVEMANN
DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES
DATE: 17 March 2021

ANNEXURE A

CONFIRMED 2021 BUDGET TABLING DATES

Municipality	Confirmed date
City of Cape Town	Wednesday, 31 March 2021
Matzikama	Tuesday, 30 March 2021
Cederberg	Wednesday, 31 March 2021
Bergrivier	Tuesday, 30 March 2021
Saldanha Bay	Tuesday, 30 March 2021
Swartland	Tuesday, 30 March 2021
West Coast District Municipality	Monday, 29 March 2021
Witzenberg	Wednesday, 31 March 2021
Drakenstein	Wednesday, 31 March 2021
Stellenbosch	Wednesday, 31 March 2021
Breede Valley	Tuesday, 30 March 2021
Langeberg	Tuesday, 30 March 2021
Cape Winelands District Municipality	Thursday, 25 March 2021
Theewaterskloof	Tuesday, 30 March 2021
Overstrand	Wednesday, 31 March 2021
Cape Agulhas	Tuesday, 30 March 2021
Swellendam	Wednesday, 31 March 2021
Overberg District Municipality	Monday, 29 March 2021
Kannaland	Wednesday, 31 March 2021
Hessequa	Wednesday, 31 March 2021
Mossel Bay	Wednesday, 31 March 2021
George	Wednesday, 31 March 2021
Oudtshoorn	Wednesday, 31 March 2021
Bitou	Wednesday, 31 March 2021
Knysna	Wednesday, 31 March 2021
Garden Route District Municipality	Wednesday, 31 March 2021
Laingsburg	Wednesday, 31 March 2021
Prince Albert	Wednesday, 31 March 2021
Beaufort West	Wednesday, 31 March 2021
Central Karoo District Municipality	Thursday, 25 March 2021

APPENDIX B

DOCUMENT SUBMISSION CHECKLIST FOR THE 2021/22 TABLED INTEGRATED DEVELOPMENT PLAN, BUDGET AND RELATED DOCUMENTATION

MUNICIPALITY: _____

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables and the relevant supporting tables (as listed below)are in ***version 6.5*** of Schedule A1 and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	**Yes**	**No**	**N/A**
Council Resolution in terms of the Tabled Budget			
The Budget Documentation as set out in the MBRR. The Budget Document must include the main A1 Schedule Tables (A1-A10)			
The non-financial supporting tables A10, SA9, SA11, SA12, SA13, SA24 **and any information not contained in the financial data string** in ***the A1 in the prescribed mSCOA data string in the format published with Version 6.5 of the A1 schedule***			
Council Resolution in terms of the Tabled Budget			
Draft Service Delivery and Budget Implementation Plan			
Procurement Plan			
Draft Service Level Standards			
Signed Quality Certificate as prescribed in the MBRR			
Budget Related Policies			
Information on any amendments to budget related policies			
Suite of budget related policies			
IDP and Related Documentation			
Council Resolution in terms of the IDP			
Proposed amendments to the IDP			
The draft memorandum referred to in Regulation 3(2) of the Local Government: Municipal Planning and Performance Management Regulations of 2001			
Process Plan/Time schedule according to Section 29) of the MSA read in conjunction with section 21(b) of the MFMA			
Spatial Development Framework			
Council Resolution in terms of the adoption of the *Spatial Development Framework*			
Applicable Disaster Management Plan			
Council Resolution in terms of the adoption of the *Disaster Management Framework*			

Budget Documentation	Yes	No	N/A
Integrated Waste Management Plan			
Air Quality Management Plan			
Coastal Management Plan *(Coastal Municipalities only)*			
Human Settlement Plan			
Local Economic Development Strategy			
Water Services Development Plan			
Storm Water Master Plan			
Integrated Transport Plan			
Electricity Master Plan			
Infrastructure Growth Plan			
Workplace Skills Plan			

MUNICIPAL REPRESENTATIVE:

Designation: _____

Name: _____

Signature: _____

Date: _____

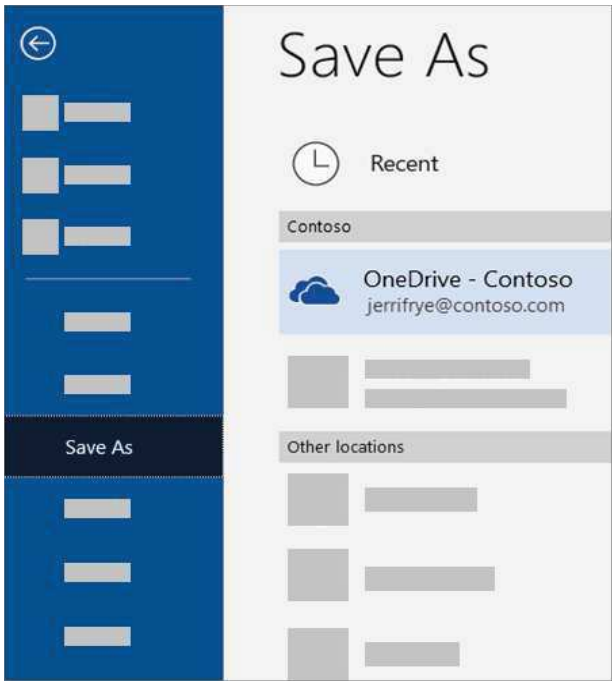
ANNEXURE C

The following instructions provide a guide for the upload of budget documentation onto OneDrive.

- **<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 2020 Budget Documents) and place all the budget related documents within it.



  2. In order to share the link to that folder Go into OneDrive
  3. Select the file that you want to share and right click on it
  4. Choose "share"
  5. Ensure that sharing is defaulted to "Anyone with the link can edit"
  6. Enter the MFMA email address: MFMA.MFMA@westerncape.gov.za and email addresses of anyone else that you want to share the link with.
  7. Click the Share Button

  File names in following sequence for budget related documents to be submitted to MFMA:

  - Demarcation code
  - "ccyy" century and year (eg.2021)
  - Name of document submitted (e.g. Draft Budget, Draft IDP, Draft SDBIP etc.)

    E.g.: DC1 2021 Draft IDP

    E.g.: DC1 2021 MTREF Main Budget

    E.g.: DC1 2021 Draft SDBIP

Uniform Financial Ratios and Norms

The purpose of this Circular is to provide a set of uniform key financial ratios and norms suitable and applicable to municipalities and municipal entities. Section 216 (1)(c) of the Constitution and section 2 of the Municipal Finance Management Act (MFMA) enable National Treasury to introduce uniform treasury norms and standards to ensure sound and sustainable management of fiscal and financial affairs of municipalities and municipal entities.

A number of institutions currently use a variety of financial ratios and norms to assess and compare the financial health and performance of municipalities. Municipalities also use different financial ratios and norms to assess their own performance and set benchmarks for improvement to be measured over time. Results of our research show that there are in excess of two hundred different sets of financial ratios, with different derivatives used to assess municipality's financial status. This results in conflicting interpretation, inconsistent application and misunderstanding of the financial status of a municipality, often with incorrect diagnosis of the challenges and therefore inappropriate responses.

This Circular aims to bring consistency in interpretation and application of certain financial information using standardised financial ratios. It is important that any one of these ratios should not be read in isolation of one another, as this could lead to distortions in interpretation. Ideally, a number of interrelated ratios should be analysed together in order to get a broader picture of a municipality's or municipal entity's financial performance. When used in a combined manner analysis of different ratios will provide policy makers and the public with a very good sense of the financial status of the municipality and its entity. This Circular will also assist in municipalities being able to identify areas of financial management that need constant monitoring and improvement.

The Circular addresses different categories of ratios norms, interpretation and covers various aspects of a municipality's finances, such as financial position, financial performance and budget implementation, so that these can be used as part of in-year and end of year analysis. This will also aid in long-term financial planning and can be used to track progress over a number of years. Each ratio is explained to remove ambiguity and misinterpretation. The source of such information is also explained in the annexures to this Circular. Norms or standards have been assigned to each financial ratio, which are explained later in this Circular.

Categorisation Financial Ratios, Formulas, Norms and Interpretation

Categorisation

In order to perform a holistic financial analysis of a municipality or municipal entity all financial aspects of the institution should be considered. Ratios are divided into various

categories to address the different financial aspects and operations of a municipality or municipal entity.

1) **Financial Position**

2) **Financial Performance**

3) **Budget Implementation**

Financial Ratios, Formulas, Norms and Interpretation

The ratios presented in this Circular are categorised in accordance with the previous section, and are presented in further detail to include the following:

- Purpose/ description of the Financial Ratio;
- Formula to be Used;
- Norms per Ratio; and
- Interpretation of Ratio Analysis Results.

Tables that provide a summary of the financial ratios, formulas, data source and norms are presented in Annexure 1.

1. FINANCIAL POSITION

A. Asset Management

1. Capital Expenditure to Total Expenditure

Purpose/Description of the Ratio

This Ratio is used to assess the level of Capital Expenditure to Total Expenditure, which indicates the prioritisation of expenditure towards current operations *versus* future capacity in terms of Municipal Services.

Formula

Total Capital Expenditure / Total Expenditure (Total Operating Expenditure + Capital Expenditure) × 100

Norm

The norm range between **10% and 20%**

Interpretation of Results

When assessing the level of Investment in Assets, a ratio less than 10% reflects lower spending by the municipality in infrastructure and holds potential risks to service delivery. A ratio of more than 20% reflects higher spending on infrastructure and acceleration in service delivery, but could also hold financial sustainability risks if the infrastructure do not include both economic (revenue generating) and social type infrastructure.

The environment of the municipality should be considered when assessing the level of Investment in Assets. A municipality that has already invested in assets to address service delivery backlogs, would be required to maintain and improve such service levels, and therefore the percentage of spending allocated to new assets may not be significant higher.

On the other hand a municipality where the infrastructure and level of services provided is low and the associated expenditure is also low, the percentage of investment in new assets to total expenditure would be significantly higher.

The results from this ratio should be read together with the results from the analysis of the funding mix for capital expenditure.

It is critical that capital expenditure is largely directed toward service delivery infrastructure and not administrative assets.

2. Impairment of Property, Plant and Equipment and Investment Property and Intangible Assets (Carrying Value)

Purpose/ Description of the Ratio

Asset impairment refers to the loss in future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation.

This implies that the utilisation of assets did not deliver the value or service levels envisaged when approval was originally obtained for procuring the assets. When the approval is obtained to invest in Property, Plant and Equipment or Intangible Assets by the Municipality or Municipal Entity, the value should be realised through utilisation and reflected as Depreciation and not through unexpected losses due the Impairment of Property, Plant and Equipment or Intangible Assets. Impairment is therefore unexpected and only detected when the assessment for Impairment is performed as per the requirements of the applicable GRAP standards. It is therefore not planned for or expected and will not be budgeted.

Formula

Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/ (Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100

Norm

The norm is **0%**

Interpretation of Results

The purpose of the Ratio is to indicate the percentage of Impairments compared to the Carrying Value of the Assets; a ratio above 0% reflects a risk in service delivery and therefore corrective measures should be implemented.

3. Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)

Purpose/ Use of the Ratio

The Ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery. Repairs and maintenance of municipal assets is required to ensure the continued provision of services.

Formula

Total Repairs and Maintenance Expenditure / Property, Plant and Equipment and Investment Property (Carrying Value) x 100

Norm

The norm is **8%**

Interpretation of Results

A ratio below the norm is a reflection that insufficient monies are being spent on repairs and maintenance to the extent that it could increase impairment of useful assets.

An increasing expenditure trend may be indicative of high asset-usage levels, which can prematurely require advanced levels of Repairs and Maintenance or a need for Asset Renewal / Replacements. Also, should an increasing expenditure trend suddenly drop to lower levels without an increase in the fixed asset value, this may be indicative of challenges in spending patterns. This may also indicates that the Municipality is experiencing cash flow problems and therefore unable to spend at

appropriate levels on its repairs to existing assets or purchase of new assets thus impacting negatively on service delivery.

B. Debtors Management

1. Collection Rate

Purpose/ Use of the Ratio

The Ratio indicates the collection rate; *i.e.* level of payments. It measures increases or decreases in Debtors relative to annual billed revenue. In addition, in order to determine the real collection rate bad debts written-off is taken into consideration.

Formula

Gross Debtors Opening Balance + Billed Revenue – Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100

Norm

The norm is **95%**

Interpretation of Results

Assessing the Collection Ratio will provide an indication of the performance against a number of areas, for example:

- Quality of Credit Control - ensuring that what is billed is collected; and
- Quality of Revenue Management - the ability to set affordable tariffs and bill correctly.

If the ratio is below the norm this is an indication that revenue collection of the municipality requires urgent attention and corrective measures should be implemented. A municipality with outstanding debtors should aim at achieving a collection rate of more than 100%. The results from this ratio should be viewed along with results from the age analysis and net debtor's day's ratio.

2. Bad Debts Written-off as % of the Bad Debt Provision

Purpose/ Use of the Ratio

The Ratio compares the value of Bad Debts Written-off on Consumer Debtors to Bad Debts Provided for Consumer Debtors to ensure that the Provision for Bad Debts is sufficient.

Formula

Bad Debts Written-off (Period under review)/ Provision for Bad Debt (Period under review x 100

Norm

The norm is **100%**

Interpretation of Results

Municipality should only write-off Bad Debts already provided for and, if the results are less than 100%, it should be ideally due to the recoverability of debtors. When 100% is exceeded, it indicates that the Municipality had not previously identified the Debtor/s as having the potential for defaults, which could indicate weakness in calculation of the Provision for Bad Debt, the methodology used and/or poor credit control processes.

3. Net Debtors Days

Purpose/ Use of the Ratio

This ratio reflects the collection period. Net Debtor Days refers to the average number of days required for a Municipality or Municipal Entity to receive payment from its Consumers for bills/invoices issued to them for services.

The Ratio exclude balances for Debtors, which the Municipality or Municipal Entity has assessed as potentially irrecoverable, and is also a good indication of the effectiveness of credit control procedures within the Municipality or Municipal Entity as well as the extent to which the Municipality or Municipal Entity has provided for Doubtful Debts.

Formula

((Gross Debtors - Bad Debt Provision) / Billed Revenue)) × 365

Norm

The norm is **30 Days**

Interpretation of Results

This Ratio adjusts for Municipality's who have had significant write-offs of Irrecoverable Debtor balances in the Gross Debtors Days analysis as it only assesses the performance of collectable Debtors. In addition, it provides an indication of the quality of credit control policy, effectiveness of the implementation thereof and quality of revenue management. If the ratio is above the norm, this indicates that the Municipality is exposed to significant Cash Flow risk. This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. In addition,

this indicates that a significant amount of potential cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

C. Liquidity Management

1. Cash/ Cost Coverage Ratio (Excluding Unspent Conditional Grants)

Purpose/ Use of the Ratio

The Ratio indicates the Municipality's or Municipal Entity's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.

The Ratio is adjusted for Unspent Conditional Grants as the cash is not available for normal Municipal day-to-day operational expenditure but rather reserved for Grant related expenditure.

Formula

((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)).

Norm

The norm range between **1 month to 3 months.**

Interpretation of Results

If a municipality has a ratio below the norm it would be vulnerable and at a higher risk in the event of financial "shocks/set-backs" and its ability to meet its obligations to provide basic services or its financial commitment is compromised. The results from this ratio should be viewed along with results from analysis on Debtor Management to fully assess Cash Flow Risk. The more cash reserves a municipality or municipal entity has available the lower the risk of it being unable to fund monthly fixed operational expenditure and to continue rendering services.

2. Current Ratio

Purpose/ Use of the Ratio

The Ratio is used to assess the Municipality's or Municipal Entity's ability to pay back its Short-term Liabilities (Debt and Payables) with its Short-term Assets (Cash, Inventory, Receivables).

Formula

Current Assets / Current Liabilities

Norm

The norm range between **1.5 to 2 :1**

Interpretation of Results

The higher the current Ratio, the more capable the Municipality or Municipal Entity will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. A financial ratio under 1 suggests that the Municipality or Municipal Entity would be unable to pay all its current or short-term obligations if they fall due at any specific point.

If current liabilities exceed current assets, it highlights serious financial challenges and likely liquidity problems *i.e.* insufficient cash to meet short-term financial obligations. Current assets must therefore be increased to appropriately cover current liabilities otherwise there is a risk that non-current assets will need to be liquidated to settle current liabilities.

D. Liability Management

1. Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure

Purpose/ Use of the Ratio

The Ratio indicates the cost required to service the borrowing. It assesses the Borrowing or Payment obligation expressed as a percentage of Total Operating Expenditure.

Formula

Capital Cost (Interest Paid and Redemption) / Total Operating Expenditure x 100

Norm

The norm is between **6% to 8%**

Interpretation of Results

Operating below the Norm could indicate that the Municipality has the capacity to take on additional financing from borrowing to invest in infrastructure projects or it could relate to cash flow problems where it is unable to access borrowed funds or the funding decisions of the municipality impacts of these levels. On the other hand, exceeding the Norm could pose a risk to the Municipality should changes or fluctuations in financing costs arise.

When assessing this ratio, the cash flow requirements of the Municipality or Municipal Entity should also be considered.

2. Debt (Total Borrowings)/ Total Operating Revenue

Purpose/ Use of the Ratio

The Ratio indicates the extent of Total Borrowings in relation to Total Operating Revenue. It indicates short and long term debt financing relative to operating revenue of the municipality.

The purpose of the Ratio is to provide assurance that sufficient Revenue will be generated to repay Liabilities. Alternatively stated, the Ratio indicates the affordability of the Total Borrowings.

Formula

Debt (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant

Norm

The norm is **45%**

Interpretation of Results

If the result of the Ratio analysis indicates less than 45% then the Municipality still has capacity to take increase funding from borrowings, however, this should be considered within the cash flow requirements of the Municipality or Municipal Entity.

E. Sustainability

1. Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)

Purpose/ Use of the Ratio

The Ratio measures the extent to which the Other Reserves, which are required to be cash backed are actually backed by Cash Reserves.

Formula

(Cash and Cash Equivalents - Bank Overdraft + Short Term Investment + Long Term Investment - Unspent Conditional Grants) / (Net Assets - Accumulated Surplus – Non Controlling Interest – Share Premium – Share Capital – Fair Value Adjustment – Revaluation Reserve)

Norm

The norm is **100%**

Interpretation of Results

If a Municipality or Municipal Entity has less than 100% Cash Reserves it could negatively impact the Municipality's or Municipal Entity ability to comply with the conditions for creating the Reserves and on its ability to fund current and future operations.

2. FINANCIAL PERFORMANCE

A. Efficiency

1. Net Operating Surplus Margin

Purpose/ Use of the Ratio

The Ratio assesses the extent to which the Municipality generates Operating Surpluses.

Formula

(Total Operating Revenue – Total Operating Expenditure)/ Total Operating Revenue x 100%

Norm

The norm is equal to or greater than **0%**

Interpretation of Results

Municipalities should at least recover operational costs for the services being delivered. In addition, a ratio which is greater than 0% will enable the municipality to generate a surplus which will assist to contribute towards its capital funding requirements. If the result is less than 0% it implies that the municipality is operating at a deficit and measures must be implemented to address this situation to ensure sustainable service delivery. In a case of an operating deficit it is critical to ascertain the extent to which the accounting policy, i.e. revaluation method has impacted on the calculations to avoid any distortions in interpretation of the outcome. Refer to Circular 58 section 4.3 regarding revaluation in terms of GRAP 17 and treatment of depreciation and GRAP 24.

2. Net Surplus /Deficit Electricity

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipality generates surplus or deficit in rendering electricity service. The purpose of the Ratio is to determine the contribution

made by the provision of Electricity Services, being one of the major functions of a municipality.

Formula

Total Electricity Revenue less Total Electricity Expenditure /Total Electricity Revenue x 100%

Norm

The Norm range between **0% and 15%**

It should be noted that this norm will be superseded by sector determinations from time to time, as other regulatory bodies address the appropriate level of tariffs and surpluses.

Interpretation of Results

A ratio below 0% depicts that electricity service is rendered at a deficit/loss and will be unsustainable if other revenue is not allocated to fund such services. The results must be between the range to ensure services are sustainable and that all costs associated with the delivery of Electricity Services are at least recovered with a margin for future growth and/ or capital funding for electricity assets.

3. Net Surplus / Deficit Water

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipality generates surplus or deficit in rendering water service. The purpose of the Ratio is to determine the contribution made by the provision of water service being one of the major functions of a municipality.

Formula

Total Water Revenue less Total Water Expenditure / Total Water Revenue x 100%

Norm

The norm is equal to or greater than **0%** and will be superseded by the sector determination from time to time, as other regulatory bodies address the appropriate level of tariffs, surpluses and subsidisation.

Interpretation of Results

A ratio below 0% depicts that water service is rendered at a loss and unsustainable. The results must not be below the norm so as to ensure that the Services are sustainable and that all costs associated with the delivery of Water Services are at least recovered with a margin for future growth and/ or capital funding for water assets.

4. Net Surplus /Deficit Refuse

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipality generates surplus or deficit in rendering refuse service. The purpose of the Ratio is to determine the contribution made by the provision of refuse service being one of the major functions of a municipality.

Formula

Total Refuse Revenue less Total Refuse Expenditure /Total Refuse Revenue x 100%

Norm

The Norm is equal to or greater than **0%** and will be superseded by the Sector determination from time to time, as other regulatory bodies address the appropriate level of tariffs, surpluses and subsidisation.

Interpretation of Results

A ratio below 0% depicts that refuse service is rendered at a loss and unsustainable. The results must not be below the norm so as to ensure that the Services are sustainable and that all costs associated with the delivery of Refuse Services are at least recovered with a margin for future growth and/ or capital funding for Refuse assets.

5. Net Surplus / Deficit Sanitation and Waste Water

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipality generates surplus or deficit in rendering sanitation and waste water service. The purpose of the Ratio is to determine the contribution made by the provision of sanitation and waste water services being one of the major functions of a municipality.

Formula

Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure / Total Sanitation and Waste Water Revenue x 100%

Norm

The norm is equal to or greater than **0%** and will be superseded by the sector determination from time to time, as other regulatory bodies address the appropriate level of tariffs, surpluses and subsidisation.

Interpretation of Results

A ratio below 0% depicts that sanitation and waste water is rendered at a loss and unsustainable. The results must not be below the norm so as to ensure that the Services are sustainable and that all costs associated with the delivery of sanitation and waste water are at least recovered with a margin for future growth and / or capital funding for assets.

B. Distribution Losses

1. Electricity Distribution Losses (Percentage)

Purpose/ Use of the Ratio

The purpose is to measure the percentage loss of potential revenue from Electricity Services through electricity units purchased and generated but not sold as a result of losses incurred through theft (illegal connections), non or inaccurate metering or wastage. It is expected that implementation of the free basic service policy is included in the calculation for sale of electricity.

Formula

(Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and / or Generated) × 100

Norm

The Norm is between **7% and 10%** and will be superseded by the sector determination.

Interpretation of Results

A ratio below the norm depicts that electricity losses are well managed. If the Ratio exceeds the norm it could indicate various challenges, for example, deteriorating electricity infrastructure or poor management of the networks, affecting the Municipality or Municipal Entity, which would require further analysis to determine the reasons for such losses. In addition, the root causes should be addressed.

2. Water Distribution Losses (Percentage)

Purpose/ Use of the Ratio

The purpose of this ratio is to determine the percentage loss of potential revenue from water service through kilolitres of water purchased but not sold as a result of losses incurred through theft (illegal connections), non- or incorrect metering or wastage as a result of deteriorating water infrastructure. It is expected that implementation of the free basic service policy is included in the calculation for sale of water.

Formula

(Number of Kiloliters Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kiloliters Water Purchased or Purified × 100

Norm

The Norm is between **15% and 30%**

Interpretation of Results

A ratio within the norm depicts that water losses and water infrastructure are well managed. If the Ratio exceeds the norm it could indicate various challenges, for example, ageing water infrastructure or poor management, affecting the Municipality or Municipal Entity, which would require further analysis and explanation to determine the reasons for such losses. In addition, the root causes should be addressed.

C. Revenue Management

1. Growth in Number of Active Consumer Accounts

Purpose/ Use of the Ratio

The ratio measures the actual growth in the Revenue base of the Municipality brought about by an increase in the Consumer base rather than tariff increases.

Formula

(Period under Review's Number of Active Debtor Accounts - Previous Period's Number of Active Debtor Accounts) / Previous Period Number of Active Debtor Accounts x 100

Norm

No Norm is currently being proposed for this Ratio but will be monitored and a determined in the future. Municipalities are requested to report on this aspect to its Council.

Interpretation of Results

The results from this analysis will have to be taken into consideration when assessing the Growth in Revenue to determine the Real Growth in the Customer base vs growth due to tariff and inflationary adjustments. Growth in number of active consumers indicates an increase in revenue base.

Further, the impact of growth on the Indigent Base vs Growth in Paying Consumers should be assessed regularly as this must be used to inform Councils policy.

2. *Revenue Growth (%)*

Purpose/ Use of the Ratio

This Ratio measures the overall revenue growth. In addition, this ratio will assist in determining if the increase in Expenditure will be funded by an increase in Revenue base or by some other means.

Formula

(Period Under Review's Total Revenue - Previous Period's Total Revenue) / Previous Period's Total Revenue) x 100

Norm

The norm is at the rate of **CPI**

Interpretation of Results

The Revenue Growth has to be assessed in conjunction with the growth in the Revenue base and number of consumer accounts to determine the real Growth in Revenue.

3. *Revenue Growth (%) - Excluding Capital Grants*

Purpose/Use of the Ratio

This Ratio measures the overall Revenue Growth adjusted for Capital Grants. In addition, this ratio will assist in determining if the increase in Expenditure will be funded by the increased Revenue Base or by some other means.

Formula

((Period Under Review's Total Revenue Excluding Capital Grants - Previous Period's Total Revenue Excluding Capital Grants)/ Previous Period's Total Revenue Excluding Capital Grants) x 100

Norm

The norm is at the rate of **CPI**

Interpretation of Results

The Revenue Growth has to be assessed in conjunction with the growth in the Revenue base, number of consumer accounts to determine the real Growth.

D. Expenditure Management

1. Creditors Payment Period (Trade Creditors)

Purpose/ Use of the Ratio

This ratio indicates the average number of days taken for Trade Creditors to be paid.

Formula

Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365

Norm

The norm is **30 days**

Interpretation of Results

A period of longer than 30 days to settle creditors is normally an indication that the Municipality may be experiencing cash flow problems, however in certain instances this may be as a result of disputes, processing of payments, etc. In addition, a ratio that exceeds the norm indicates that the Municipality may not be adequately managing its Working Capital or that effective controls are not in place to ensure prompt payments. The municipality will be required to provide further explanations in this regard.

2. Irregular, Fruitless and Wasteful and Unauthorised Expenditure/ Total Operating Expenditure

Purpose/ Use of the Ratio

The ratio measures the extent to which the Municipality has incurred Irregular, Fruitless and Wasteful and Unauthorised Expenditure.

Formula

(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x 100

The net amount after condonement should be used in this calculation.

Norm

The norm is **0%**

Interpretation of Results

A ratio that exceeds 0% must be investigated and acted upon.

3. Remuneration (Employee Related Costs and Councillors Remuneration) as % of Total Operating Expenditure)

Purpose/ Use of the Ratio

The ratio measures the extent of Remuneration to Total Operating Expenditure.

Formula

Remuneration (Employee Related Costs and Councillors' Remuneration) / Total Operating Expenditure x 100

Norm

The norm range between **25% and 40%**

Interpretation of Results

If the ratio exceed the norm it could indicate inefficiencies, overstaffing or even the incorrect focus due to misdirected expenditure to non-essentials or non-service delivery related expenditure. Various factors need to be considered when commenting on this ratio, such as the powers and functions performed by the municipality or entity, as this can create distortions in the outcomes, if the analysis ignores such factors.

4. Contracted Services % of Total Operating Expenditure

Purpose/ Use of the Ratio

This ratio measures the extent to which the municipalities resources are committed towards contracted services to perform Municipal related functions.

Formula

Contracted Services / Total Operating Expenditure x 100

Norm

The norm range between **2% and 5%**

Interpretation of Results

A ratio in excess of the Norm could indicate that many functions are being outsourced to Consultants, or that Contracted Services are not effectively utilised. This also depends on the model of service delivery selected by the municipality. In addition, outsourcing decisions will have to be weighed against the ability to attract skills; however, increases in this ratio can further expose the municipality to other risks, such as its inability to build capacity and ongoing reliance on Contractors.

E. Grant Dependency

1. Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) to Total Capital Expenditure

Purpose/ Use of the Ratio

The Ratio measures the extent to which the municipality's Total Capital Expenditure is funded through Internally Generated Funds and Borrowings.

Formula

Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) / Total Capital Expenditure x 100

Norm

No norm is proposed at this time. It is critical that the funding mix of capital expenditure is undertaken in such a manner that affordable borrowing is directed towards addressing service delivery needs and that there is also opportunity for increased capacity on internally generated funding to attain an improved balance of the funding sources.

2. Own Funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure

Purpose/ Use of the Ratio

The Ratio measures the extent to which Total Capital Expenditure of the Municipality is funded through Internally Generated Funds.

Formula

Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100

Norm

No norm is proposed at this time. The funding mix for capital expenditure is dependent on the municipal policy and ability to raise revenue from different sources. Increased capacity for internally generated funding is required in some circumstances, which could also improve the balance in funding sources.

3. Own Source Revenue to Total Operating Revenue (Including Agency Revenue)

Purpose/ Use of the Ratio

The Ratio assesses the extent of Own Source Revenue to Total Operating Revenue, including Agency Revenue hence self-sufficiency.

Formula

Own Source Revenue (Total Revenue - Government Grants and Subsidies – Public Contribution and Donations)/ Total Operating Revenue (Including Agency Services) x 100

Norm

No norm is proposed at this time. The municipal specific circumstances, including the powers and functions assigned to it, must be considered when assessing the level of own source revenue or its self-sufficiency. An analysis of the trends and levels of own source of revenue will also inform the municipality and users of measures taken to optimise own revenues. The ratio measuring own source revenue should be increasing over time as it reflects municipal efforts towards self-sufficiency.

3. BUDGET IMPLEMENTATION

1. Capital Expenditure Budget Implementation Indicator

Purpose/ Use of the Ratio

This ratio measures the extent to which Budgeted Capital Expenditure has been spent during the financial year, under review. Further, this ratio measures the municipality's ability to implement capital projects and monitor the risks associated with non-implementation. The ratio also assess whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget.

Formula

Actual Capital Expenditure / Budget Capital Expenditure x 100

Norm

The norm range between **95% and 100%**

Interpretation of Results

This can be used in-year to monitor progress. Any variance below 95% indicates discrepancies in planning and budgeting, capacity challenges to implement projects and/or Supply Chain Management process failures, which should be investigated and corrective measures implemented.

Under-spending is also an indicator that the Municipality might be experiencing possible cash flow difficulties to implement projects. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programmes and/or projects.

Overspending may also indicate inaccurate budgeting or poor financial management control.

2. *Operating Expenditure Budget Implementation Indicator*

Purpose/ Use of the Ratio

This ratio measures the extent to which Budgeted Operating Expenditure has been spent during the financial year, under review. The ratio also assess whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget.

Formula

Actual Operating Expenditure / Budgeted Operating Expenditure x 100

Norm

The norm range between **95% and 100%**

Interpretation of Results

Any variance from 100% indicates either challenge in capacity to implement, issues of financial controls and management and/or poor budgeting.

Under-spending normally is an indicator that the Municipality experiences possible Cash Flow difficulties or capacity challenges to undertake Budgeted/ planned service delivery, and/ or does not prepare accurate and credible Budgets. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programmes and/or projects.

Overspending may also indicate inaccurate budgeting or poor financial management control in respect of budget control.

3. *Operating Revenue Budget Implementation Indicator*

Purpose/ Use of the Ratio

This ratio measures the extent of Actual Operating Revenue (Excl. Capital Grant Revenue) received in relation to Budgeted Operating Revenue during the financial year, under review.

Formula

Actual Operating Revenue / Budgeted Operating Revenue x 100

Norm

The norm range between **95% and 100%**

Interpretation of Results

A ratio below 95% indicates either a challenge in capacity to implement, ineffective billing and credit control, weakness in compilation of budgets or issues of financial controls and management of the Municipality.

4. Service Charges and Property Rates Revenue Budget Implementation Indicator

Purpose/ Use of the Ratio

The ratio measures the extent of Actual Service Charges and Property Rates Revenue received in relation to Budgeted Service Charges and Property Rates Revenue during the financial year, under review.

Formula

Actual Service Charges and Property Rates Revenue / Budgeted Service Charges and Property Rates Revenue x 100

Norm

The norm range between **95% and 100%**

Interpretation of Results

A ratio below 95% indicates either a challenge in capacity to implement, ineffective billing and credit control, weakness in compilation of budgets or issues of financial controls and management of the Municipality.

Monitoring

It is important that these indicators are not seen or used in isolation of one another but used in a combined manner so as to provide a holistic picture of the financial status of the municipality or municipal entity. Poor outcomes with relation to these indicators can also point to weaknesses in Institutional and Governance aspects in a municipality that need attention. Therefore, Councillors, Municipal Managers, Chief Financial Officers, Accounting Offices of Municipal Entities, and all financial officials should derive benefits from a deeper understanding of these Ratios and Norms and their implications. The primary responsibility to avoid, identify and resolve financial problems in a municipality rests with the municipality and proper monitoring and use of these indicators, will support decision-makers overcome such challenges.

The use of these Ratios and Norms should assist Municipalities and Municipal Entities to predict, identify, prevent, avoid, and resolve financial problems/crisis timeously and serve as an early warning mechanism. Moreover, this will ensure that Municipalities and Municipal Entities make strategic decisions based on empirical and factual information and analysis for a sustainable outcome. Monitoring and trend analysis of these ratios is critical to ensure that measures are introduced to address areas needing attention and that there is progressive improvements of municipalities own position against the norms. These indicators and their norms, when viewed holistically, provide an overview of the financial position and performance of the Municipalities and Municipal Entities, while recognising institutional differences. Sound and effective financial management practices form the basis for an effective long term sustainable municipality.

The oversight role played by the Municipal Executive, Audit Committee, and Municipal Public Account Committee will also be enhanced with the use of these financial Ratios and Norms through implementation and reporting of financial information. The financial ratios and norms will strengthen financial management and accountability and be used throughout the cycle - integrated development plans (including long term financial plan), budgets, in-year reports for example section 52, 71 and 72 reports, annual financial statements, annual report and oversight reports. Comparison with other municipalities is now possible.

An Excel template has been developed (Annexure 2 of this Circular) to assist municipalities and Municipal Entities to populate relevant financial information, automate calculations, and assist in interpretation thereof.

These Ratios and Norms will be used to assess financial position and performance, quality of budgeting, management, and other characteristics of Municipalities and Municipal Entities, and should holistically provide an overview of the financial health of the Municipality or Municipal Entity, taking the respective and unique circumstances into account. Benchmarking and comparisons between Municipalities and Municipal Entities can also be undertaken, made simpler in future, and will further assist in targeting assistance and support, where needed.

Different institutions including, financial institutions, research organisations, rating agencies, national and provincial government, legislatures, amongst others, can use these uniform set of financial indicators, ratios and norms to monitor the financial position and performance of municipalities.

Implementation

The ratios and norms provided in this Circular and elaborated in the annexures are to be understood in an aspirational context and utilised as soon as possible to enable municipal councils to commence with the process of introducing measures to address areas needing attention. Municipalities and Municipal Entities should take advantage of the transition period, covering the medium term, to allow for progressive improvements of their own status against the ratios and norms.

Conclusion

The variety of financial ratios and norms, over 200, used by various institutions to assess and compare the financial health and performance of Municipalities and Municipal Entities has resulted in confusion across the sector, as users formulate assumptions based on different interpretation of the same financial information.

The Circular creates a uniform categorisation of ratios, standardising formulas and inputs, providing guidance on norms and interpretation of the financial ratio analysis, as applicable to Municipalities and Municipal Entities. There may be other ratios and norms used by analysts that are more appropriate to the financial status of private sector institutions, therefore, the use, differentiation and range described in this Circular should be understood within the context of a public sector institution.

This Circular therefore attempts to address the above challenges and also provide a more structured approach for holistic analysis, taking into cognisance the different type of Municipalities and Municipal Entities. The consistent use of these ratios and norms will assist in reporting accurately the status of municipal finances.

Institutions performing financial ratio analysis for Municipalities and Municipal Entities should therefore refer to this Circular and interpretation therein to ensure uniformity and consistency of application.

It is important that the Municipal Manager ensure that this Circular is brought to the attention of the Municipal Council, Board of Directors of Municipal Entities, relevant oversight structures (Municipal Executive, Audit Committee, and Municipal Public Account) and all other relevant stakeholders. Training providers are also requested to bring this Circular to the attention of trainees.

The introduction and application of these uniform norms, coupled with other financial reforms, will allow for comparisons with different type of municipalities and municipal entities and it is expected that they will replace earlier regulations issued that cover financial ratios and norms as these are based on the latest reforms in financial management.

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Chief Director: MFMA Implementation
17 January 2014

Annexure 1: Summary of the financial ratios, norms, formulae and data sources
Annexure 2: Excel template for calculation of the ratios and interpretation of results

SUMMARY OF UNIFORM FINANCIAL RATIO, FORMULAE, DATA SOURCE AND NORMS

1. FINANCIAL POSITION

A. Asset Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value)	Property, Plant and Equipment Impairment + Investment Property Impairment + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%
3	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property(Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%

B. Debtors Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off /Provision for Bad Debt x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days

C. Liquidity Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1

D. Liability Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x100	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non Finance Lease Obligation + Short Term Borrowings + Long Term Borrowings) / Total Operating Revenue	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%

E. Sustainability

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest - Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve)	Statement Financial Position, Budget and AR	100%

2. FINANCIAL PERFORMANCE

A. Efficiency

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Assets	= or > 0%
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS Budget, IDP, In-Year reports and AR	= or > 0%

B. Distribution Losses

RATIO		FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%

C. Revenue Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period number of Active Debtor Accounts)/ previous period number of Active Debtor Accounts x 100	Debtors System	None
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI

D. Expenditure Management

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%

E. Grant Dependency

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None

3. BUDGET IMPLEMENTATION

	RATIO	FORMULA	DATA SOURCE AND POLICY DOCS	NORM
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%

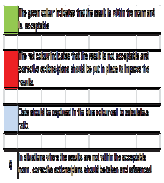
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2018/19 Restated

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		14%		
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense		*Restated*	
					Total Capital Expenditure	175 109 715		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment	1 444 354		
					PPE at carrying value	3 536 356 939	*Restated*	
					Investment at carrying value	117 432 500		
					Intangible Assets at carrying value	8 596 755		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		6%		Repairs & maintenance compises 19.40% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	215 024 327		
					PPE at carrying value	3 536 356 939	*Restated*	
					Investment Property at Carrying value	117 432 500		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		98%		
					Gross Debtors closing balance	100 107 596		
					Gross Debtors opeining balance	86 730 701	*Restated*	
					Bad debts written Off	827 584		
					Billed Revenue	881 125 384		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		3%		The norm range appears incorrect
					Consumer Debtors Bad debts written off	827 584	*Restated*	
					Consumer Debtors Current bad debt Provision	26 108 000		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		31 days		
					Gross debtors	100 107 596	*Restated*	
					Bad debts Provision	26 108 000		
					Billed Revenue	881 125 384		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		7 Month		
					Cash and cash equivalents	123 987 652		
					Unspent Conditional Grants	10 040 875		
					Overdraft		*Restated*	
					Short Term Investments	409 199 854		
					Total Annual Operational Expenditure	959 322 443		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		3.10		
					Current Assets	684 399 435	*Restated*	
					Current Liabilities	220 717 104		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	44 920 621		
					Redemption	33 448 447	*Restated*	
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		44%		
					Total Debt	462 657 608	*Restated*	
					Total Operating Revenue	1 156 425 497		
					Operational Conditional Grants	106 306 078		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		17777%		
					Cash and cash Equivalents	123 987 652		
					Bank Overdraft			
					Short Term Investment	409 199 854		
					Long Term Investment	50 523 542		
					Unspent Grants	10 040 875	*Restated*	
					Net Assets	3 531 506 158		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 528 279 205		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		4%		
					Total Operating Revenue	1 156 425 497		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*	-	*Restated*	
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		13%		
					Total Electricity Revenue	419 560 383	*Restated*	
					Total Electricity Expenditure	365 115 031		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		16%		
					Total Water Revenue	145 980 226	*Restated*	
					Total Water Expenditure	122 989 424		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue × 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		-6%		Aware of the rising costs of refuse removal as well as operation by the district municipalty of the new landfill site - Referred to
					Total Refuse Revenue	76 776 550	*Restated*	
					Total Refuse Expenditure	81 024 260		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue × 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		10%		
					Total Sanitation and Water Waste Revenue	110 676 558	*Restated*	
					Total Sanitation and Water Waste Expenditure	99 416 701		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%		
					Number of units purchased and/or generated	256 543 041	*Restated*	
					Number of units sold	240 005 798		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		24%		
					Number of kilolitres purchased and/or purified	7 015 091	*Restated*	
					Number of kilolitres sold	5 314 233		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%		
					Number of Active Debtors Accounts (Previous)	48 637	*Restated*	
					Number of Active Debtors Accounts (Current)	48 613		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		6%		
					CPI	5%	*Restated*	Refer to flactuations in the housing grant (operational vs capital)
					Total Revenue (Previous)	1 141 286 578		
					Total Revenue (Current)	1 215 062 400		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		7%		
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 077 023 486	*Restated*	
					Total Revenue Exl.Capital (Current)	1 156 425 497		Refer to flactuations in the housing grant (operational vs capital)
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) × 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		26 days		
					Trade Creditors	49 950 923		
					Contracted Services	100 574 346		
					Repairs and Maintenance	125 609 636		
					General expenses	49 079 838		
					Bulk Purchases	242 613 624	*Restated*	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	175 109 715		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		3%		
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	27 970 740		
					Total Operating Expenditure	1 108 535 945	*Restated*	
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		34%		
					Employee/personnel related cost	368 000 044		
					Councillors Remuneration	10 573 228	*Restated*	
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%		
					Contracted Services	186 336 164	*Restated*	
					Total Operating Expenditure	1 108 535 945		
					Taxation Expense	-		
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		47%		
					Internally generated funds	45 612 629	*Restated*	
					Borrowings	36 495 201		
					Total Capital Expenditure	175 109 715		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		26%		
					Internally generated funds	45 612 629	*Restated*	
					Total Capital Expenditure	175 109 715		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		89%		
					Total Revenue	1 215 062 398		
					Government grant and subsidies	138 257 709	*Restated*	
					Public contributions and Donations	26 685 272		
					Capital Grants	31 951 631		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	175 109 715	*Restated*	
					Budget Capital Expenditure	174 748 163		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		96%		
					Actual Operating Expenditure	1 108 535 945	*Restated*	
					Budget Operating Expenditure	1 154 476 388		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		107%		
					Actual Operating Revenue	1 156 425 497	*Restated*	Not sure why 100% collection should be penalised
					Budget Operating Revenue	1 083 297 864		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		102%		
					Actual Service Charges and Property Rates Revenue	881 125 384	*Restated*	Not sure why 100% collection should be penalised
					Budget Service Charges and Property Rates Revenue	859 716 500		

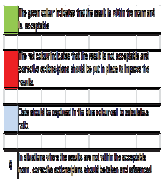
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2019/20 Audited

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		15%		
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense	-	*Audited*	
					Total Capital Expenditure	211 056 463		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment	1 817 842		
					PPE at carrying value	3 619 625 755	*Audited*	
					Investment at carrying value	123 120 500		
					Intangible Assets at carrying value	9 168 010		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		5%		Repairs & maintenance compises 15.9% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	188 517 252		
					PPE at carrying value	3 619 625 755	*Audited*	
					Investment Property at Carrying value	123 120 500		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		97%		
					Gross Debtors closing balance	128 964 870		
					Gross Debtors opeining balance	100 107 596	*Audited*	
					Bad debts written Off	658 643		
					Billed Revenue	940 463 033		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		2%		
					Consumer Debtors Bad debts written off	658 643	*Audited*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	40 486 177		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		34 days		
					Gross debtors	128 964 870	*Audited*	
					Bad debts Provision	40 486 177		
					Billed Revenue	940 463 033		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		7 Month		
					Cash and cash equivalents	143 570 238		
					Unspent Conditional Grants	31 132 871		
					Overdraft		*Audited*	
					Short Term Investments	510 242 885		
					Total Annual Operational Expenditure	1 029 823 028		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.75		
					Current Assets	810 946 819	*Audited*	
					Current Liabilities	294 940 850		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	46 570 200		
					Redemption	39 724 608	*Audited*	
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		41%		
					Total Debt	476 933 000	*Audited*	
					Total Operating Revenue	1 290 275 773		
					Operational Conditional Grants	123 140 482		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		20736%		
					Cash and cash Equivalents	143 570 238		
					Bank Overdraft			
					Short Term Investment	510 242 885		
					Long Term Investment	46 515 060		
					Unspent Grants	31 132 871	*Audited*	
					Net Assets	3 673 703 364		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 670 476 200		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		8%		
					Total Operating Revenue	1 290 275 773		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*	-	*Audited*	
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense	-		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		8%		
					Total Electricity Revenue	459 980 208	*Audited*	
					Total Electricity Expenditure	421 063 990		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		16%		
					Total Water Revenue	153 633 169	*Audited*	
					Total Water Expenditure	128 853 890		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		5%		
					Total Refuse Revenue	86 662 024	*Audited*	
					Total Refuse Expenditure	82 343 978		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		-2%		
					Total Sanitation and Water Waste Revenue	103 933 774	*Audited*	
					Total Sanitation and Water Waste Expenditure	106 497 738		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%		
					Number of units purchased and/or generated	253 797 658	*Audited*	
					Number of units sold	238 519 039		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		26%		
					Number of kilolitres purchased and/or purified	7 086 457	*Audited*	
					Number of kilolitres sold	5 250 356		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%		
					Number of Active Debtors Accounts (Previous)	48 613	*Audited*	
					Number of Active Debtors Accounts (Current)	48 755		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		10%		
					CPI	5%	*Audited*	Refer to flactuations in the housing grant (operational vs capital)
					Total Revenue (Previous)	1 215 062 400		
					Total Revenue (Current)	1 331 397 398		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		12%		
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 156 425 497	*Audited*	
					Total Revenue Exl.Capital (Current)	1 290 275 773		Refer to flactuations in the housing grant (operational vs capital)
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		33 days		
					Trade Creditors	70 710 613		
					Contracted Services	119 745 927		
					Repairs and Maintenance	92 032 858		
					General expenses	74 933 329		
					Bulk Purchases	278 484 673	*Audited*	
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	211 056 463		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%		
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	3 780 636		
					Total Operating Expenditure	1 189 200 193	*Audited*	
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		33%		
					Employee/personnel related cost	382 527 443		
					Councillors Remuneration	11 282 325	*Audited*	
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		15%		
					Contracted Services	177 913 893	*Audited*	Cost analysis conducted to deliver cost effective services.
					Total Operating Expenditure	1 189 200 193		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		43%		
					Internally generated funds	39 357 705	*Audited*	
					Borrowings	50 476 397		
					Total Capital Expenditure	211 056 463		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		19%		
					Internally generated funds	39 357 705	*Audited*	
					Total Capital Expenditure	211 056 463		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		90%		
					Total Revenue	1 331 397 397		
					Government grant and subsidies	160 532 335	*Audited*	
					Public contributions and Donations	3 729 771		
					Capital Grants	37 391 853		
3. BUDGET IMPLEMENTATION								
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		77%		
					Actual Capital Expenditure	211 056 463	*Audited*	
					Budget Capital Expenditure	275 799 967		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		91%		
					Actual Operating Expenditure	1 189 200 193	*Audited*	
					Budget Operating Expenditure	1 306 768 048		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 290 275 773	*Audited*	
					Budget Operating Revenue	1 290 877 415		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		101%		
					Actual Service Charges and Property Rates Revenue	940 463 033	*Audited*	Not sure why 100% collection should be penalised
					Budget Service Charges and Property Rates Revenue	932 999 816		

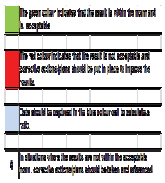
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2020/21 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		17%		
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense	-	*2020/21 Projected 5*	
					Total Capital Expenditure	280 086 380		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment	-		
					PPE at carrying value	3 642 574 188	*2020/21 Projected 5*	
					Investment at carrying value	121 846 000		
					Intangible Assets at carrying value	4 753 092		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		6%		Repairs & maintenance compises 16.24% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	218 460 641		
					PPE at carrying value	3 642 574 188	*2020/21 Projected 5*	
					Investment Property at Carrying value	121 846 000		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		100%		
					Gross Debtors closing balance	125 132 448		
					Gross Debtors opeining balance	128 964 870	*2020/21 Projected 5*	
					Bad debts written Off	740 714		
					Billed Revenue	922 449 769		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		2%		
					Consumer Debtors Bad debts written off	740 714	*2020/21 Projected 5*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	40 641 428		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		33 days		Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Gross debtors	125 132 448		
					Bad debts Provision	40 641 428	*2020/21 Projected 5*	
					Billed Revenue	922 449 769		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		5 Month		
					Cash and cash equivalents	118 128 773		
					Unspent Conditional Grants	-		
					Overdraft	-	*2020/21 Projected 5*	
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 177 418 451		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		2.59		
					Current Assets	647 146 937	*2020/21 Projected 5*	
					Current Liabilities	250 271 823		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	51 482 056		
					Redemption	46 263 371	*2020/21 Projected 5*	
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense	-		
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		44%		
					Total Debt	484 357 145		
					Total Operating Revenue	1 253 392 334	*2020/21 Projected 5*	
					Operational Conditional Grants	150 774 203		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		17118%		
					Cash and cash Equivalents	118 128 773		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	54 460 010		
					Unspent Grants	-	*2020/21 Projected 5*	
					Net Assets	3 664 050 154		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 660 705 154		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		-7%	2020/21 Projected 5	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 253 392 334		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*			
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		5%	2020/21 Projected 5	
					Total Electricity Revenue	435 401 292		
					Total Electricity Expenditure	412 253 812		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		7%	2020/21 Projected 5	
					Total Water Revenue	152 914 661		
					Total Water Expenditure	142 103 582		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		15%	2020/21 Projected 5	
					Total Refuse Revenue	98 986 483		
					Total Refuse Expenditure	84 410 720		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		7%	2020/21 Projected 5	
					Total Sanitation and Water Waste Revenue	113 788 563		
					Total Sanitation and Water Waste Expenditure	106 019 118		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		7%	2020/21 Projected 5	
					Number of units purchased and/or generated	258 548 205		
					Number of units sold	241 122 056		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		21%	2020/21 Projected 5	
					Number of kilolitres purchased and/or purified	7 334 505		
					Number of kilolitres sold	5 816 996		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%	2020/21 Projected 5	
					Number of Active Debtors Accounts (Previous)	48 755		
					Number of Active Debtors Accounts (Current)	48 755		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		-2%	2020/21 Projected 5	
					CPI	5%		
					Total Revenue (Previous)	1 331 397 397		
					Total Revenue (Current)	1 300 308 047		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		-3%	2020/21 Projected 5	
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 290 275 773		
					Total Revenue Exl.Capital (Current)	1 253 392 334		
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		27 days	2020/21 Projected 5	
					Trade Creditors	67 604 750		
					Contracted Services	145 107 507		
					Repairs and Maintenance	118 403 488		
					General expenses	100 668 433		
					Bulk Purchases	270 260 407		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	280 086 380		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%	2020/21 Projected 5	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure			
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		34%	2020/21 Projected 5	
					Employee/personnel related cost	441 241 189		
					Councillors Remuneration	11 896 435		
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%	2020/21 Projected 5	Cost analysis conducted to deliver cost effective services.
					Contracted Services	224 808 539		
					Total Operating Expenditure	1 345 558 620		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		70%	2020/21 Projected 5	
					Internally generated funds	120 334 753		
					Borrowings	75 228 311		
					Total Capital Expenditure	280 086 380		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		43%		
					Internally generated funds	120 334 753	*2020/21 Projected 5*	
					Total Capital Expenditure	280 086 380		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		92%		
					Total Revenue	1 300 308 047		
					Government grant and subsidies	150 774 203	*2020/21 Projected 5*	
					Public contributions and Donations	-		
					Capital Grants	46 915 713		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	280 086 380	*2020/21 Projected 5*	
					Budget Capital Expenditure	280 086 380		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Expenditure	1 345 558 620	*2020/21 Projected 5*	
					Budget Operating Expenditure	1 345 558 620		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 253 392 334	*2020/21 Projected 5*	
					Budget Operating Revenue	1 253 392 334		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Service Charges and Property Rates Revenue	922 449 769	*2020/21 Projected 5*	
					Budget Service Charges and Property Rates Revenue	922 449 769		

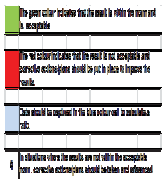
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2021/22 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		16%		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-	*2021/22 Projected 4*	
					Total Capital Expenditure	274 774 547		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment			
					PPE at carrying value	3 772 076 421	*2021/22 Projected 4*	
					Investment at carrying value	127 346 000		
					Intangible Assets at carrying value	4 362 754		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		7%		Repairs & maintenance compises 17.01% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	254 233 151		
					PPE at carrying value	3 772 076 421	*2021/22 Projected 4*	
					Investment Property at Carrying value	127 346 000		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		100%		
					Gross Debtors closing balance	126 616 877		
					Gross Debtors opeining balance	125 132 448	*2021/22 Projected 4*	
					Bad debts written Off	500 000		
					Billed Revenue	1 069 494 456		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		1%		
					Consumer Debtors Bad debts written off	500 000	*2021/22 Projected 4*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	42 141 428		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		29 days		Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Gross debtors	126 616 877	*2021/22 Projected 4*	
					Bad debts Provision	42 141 428		
					Billed Revenue	1 069 494 456		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		4 Month		
					Cash and cash equivalents	50 829 296		
					Unspent Conditional Grants	-		
					Overdraft		*2021/22 Projected 4*	
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 327 843 780		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.71		
					Current Assets	583 271 675	*2021/22 Projected 4*	
					Current Liabilities	341 312 153		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	51 803 648		
					Redemption	54 645 960	*2021/22 Projected 4*	
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		38%		
					Total Debt	481 057 758	*2021/22 Projected 4*	
					Total Operating Revenue	1 416 838 555		
					Operational Conditional Grants	139 692 100		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		15894%		
					Cash and cash Equivalents	50 829 296		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	62 164 557		
					Unspent Grants	-	*2021/22 Projected 4*	
					Net Assets	3 681 004 020		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 677 776 520		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		-6%	*2021/22 Projected 4*	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 416 838 555		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*			
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		6%	*2021/22 Projected 4*	
					Total Electricity Revenue	538 843 532		
					Total Electricity Expenditure	505 140 622		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		2%	*2021/22 Projected 4*	
					Total Water Revenue	147 445 938		
					Total Water Expenditure	144 040 386		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		0%	*2021/22 Projected 4*	
					Total Refuse Revenue	94 144 886		
					Total Refuse Expenditure	94 017 578		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		7%	*2021/22 Projected 4*	
					Total Sanitation and Water Waste Revenue	106 856 118		
					Total Sanitation and Water Waste Expenditure	99 523 480		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%	*2021/22 Projected 4*	
					Number of units purchased and/or generated	250 912 516		
					Number of units sold	235 857 765		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		25%	*2021/22 Projected 4*	
					Number of kilolitres purchased and/or purified	7 720 616		
					Number of kilolitres sold	5 829 065		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%	*2021/22 Projected 4*	
					Number of Active Debtors Accounts (Previous)	48 755		
					Number of Active Debtors Accounts (Current)	48 755		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		14%	*2021/22 Projected 4*	Refer to flactuations in the housing grant (operational vs capital)
					CPI	5%		
					Total Revenue (Previous)	1 300 308 047		
					Total Revenue (Current)	1 477 435 355		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		13%	*2021/22 Projected 4*	Refer to flactuations in the housing grant (operational vs capital)
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 253 392 334		
					Total Revenue Exl.Capital (Current)	1 416 838 555		
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		24 days	*2021/22 Projected 4*	
					Trade Creditors	68 000 000		
					Contracted Services	151 568 510		
					Repairs and Maintenance	127 441 648		
					General expenses	130 649 207		
					Bulk Purchases	353 706 800		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	274 774 547		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%	*2021/22 Projected 4*	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	-		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-		
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		32%	*2021/22 Projected 4*	
					Employee/personnel related cost	463 803 559		
					Councillors Remuneration	12 400 990		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%	*2021/22 Projected 4*	Cost analysis conducted to deliver cost effective services.
					Contracted Services	247 339 639		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		59%	*2021/22 Projected 4*	
					Internally generated funds	69 153 867		
					Borrowings	94 065 595		
					Total Capital Expenditure	274 774 547		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		25%		
					Internally generated funds	69 153 867	*2021/22 Projected 4*	
					Total Capital Expenditure	274 774 547		
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		92%		
					Total Revenue	1 477 435 355		
					Government grant and subsidies	139 692 100	*2021/22 Projected 4*	
					Public contributions and Donations	14 242 800		
					Capital Grants	46 354 000		
3. BUDGET IMPLEMENTATION								
1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	274 774 547	*2021/22 Projected 4*	
					Budget Capital Expenditure	274 774 547		
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Expenditure	1 495 006 432	*2021/22 Projected 4*	
					Budget Operating Expenditure	1 495 006 432		
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 416 838 555	*2021/22 Projected 4*	
					Budget Operating Revenue	1 416 838 555		
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Service Charges and Property Rates Revenue	1 069 494 456	*2021/22 Projected 4*	
					Budget Service Charges and Property Rates Revenue	1 069 494 456		

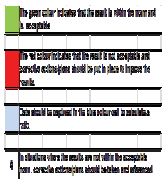
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2022/23 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		9%		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-	*2022/23 Projected 3*	
					Total Capital Expenditure	142 286 195		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment			
					PPE at carrying value	3 770 523 998	*2022/23 Projected 3*	
					Investment at carrying value	132 846 000		
					Intangible Assets at carrying value	4 154 211		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		7%		Repairs & maintenance compises 17.72% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Total Repairs and Maintenance Expenditure	264 927 203		
					PPE at carrying value	3 770 523 998	*2022/23 Projected 3*	
					Investment Property at Carrying value	132 846 000		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		100%		
					Gross Debtors closing balance	129 752 824		
					Gross Debtors opeining balance	126 616 877	*2022/23 Projected 3*	
					Bad debts written Off	500 000		
					Billed Revenue	1 152 018 016		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		1%		
					Consumer Debtors Bad debts written off	500 000	*2022/23 Projected 3*	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	43 641 428		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		27 days		Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Gross debtors	129 752 824		
					Bad debts Provision	43 641 428	*2022/23 Projected 3*	
					Billed Revenue	1 152 018 016		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		4 Month		
					Cash and cash equivalents	60 615 699		
					Unspent Conditional Grants			
					Overdraft		*2022/23 Projected 3*	
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 329 459 271		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.58		
					Current Assets	598 108 831	*2022/23 Projected 3*	
					Current Liabilities	378 564 245		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	51 922 504		
					Redemption	49 748 411	*2022/23 Projected 3*	
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		36%		
					Total Debt	481 309 255		
					Total Operating Revenue	1 472 059 618	*2022/23 Projected 3*	
					Operational Conditional Grants	144 977 100		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		16441%		
					Cash and cash Equivalents	60 615 699		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	70 005 332		
					Unspent Grants		*2022/23 Projected 3*	
					Net Assets	3 675 101 030		
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 671 873 530		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		-2%	2022/23 Projected 3	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 472 059 618		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*			
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		10%	2022/23 Projected 3	
					Total Electricity Revenue	539 847 496		
					Total Electricity Expenditure	487 314 290		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		2%	2022/23 Projected 3	
					Total Water Revenue	153 343 776		
					Total Water Expenditure	149 737 045		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		1%	2022/23 Projected 3	
					Total Refuse Revenue	97 910 681		
					Total Refuse Expenditure	96 823 122		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		7%	2022/23 Projected 3	
					Total Sanitation and Water Waste Revenue	110 922 363		
					Total Sanitation and Water Waste Expenditure	103 421 157		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 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 x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		25%	2022/23 Projected 3	
					Number of kilolitres purchased and/or purified	7 797 824		
					Number of kilolitres sold	5 887 357		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%	2022/23 Projected 3	
					Number of Active Debtors Accounts (Previous)	48 755		
					Number of Active Debtors Accounts (Current)	48 755		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		2%	2022/23 Projected 3	
					CPI	5%		
					Total Revenue (Previous)	1 477 435 355		
					Total Revenue (Current)	1 514 199 650		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		4%	2022/23 Projected 3	
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 416 838 555		
					Total Revenue Exl.Capital (Current)	1 472 059 618		
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		27 days	2022/23 Projected 3	
					Trade Creditors	68 500 000		
					Contracted Services	154 005 936		
					Repairs and Maintenance	131 867 592		
					General expenses	113 464 549		
					Bulk Purchases	385 186 704		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	142 286 195		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%	2022/23 Projected 3	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure	-		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-		
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		33%	2022/23 Projected 3	
					Employee/personnel related cost	482 942 386		
					Councillors Remuneration	12 905 071		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense	-		
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%	2022/23 Projected 3	Cost analysis conducted to deliver cost effective services.
					Contracted Services	251 831 869		
					Total Operating Expenditure	1 495 006 432		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		46%	2022/23 Projected 3	
					Internally generated funds	15 000 000		
					Borrowings	50 000 000		
					Total Capital Expenditure	142 286 195		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		11%		
					Internally generated funds	15 000 000	*2022/23 Projected 3*	
					Total Capital Expenditure	142 286 195		

3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		93%		
					Total Revenue	1 514 199 650		
					Government grant and subsidies	144 977 100	*2022/23 Projected 3*	
					Public contributions and Donations	1 312 032		
					Capital Grants	40 828 000		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	142 286 195	*2022/23 Projected 3*	
					Budget Capital Expenditure	142 286 195		

2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Expenditure	1 495 006 432	*2022/23 Projected 3*	
					Budget Operating Expenditure	1 495 006 432		

3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 472 059 618	*2022/23 Projected 3*	
					Budget Operating Revenue	1 472 059 618		

4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Service Charges and Property Rates Revenue	1 152 018 016	*2022/23 Projected 3*	
					Budget Service Charges and Property Rates Revenue	1 152 018 016		

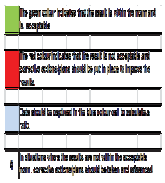
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2023/24 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		6%		
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense		2023/24 Projected 2	
					Total Capital Expenditure	95 835 000		
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%		
					PPE, Investment Property and Intangible Impairment			
					PPE at carrying value	3 723 397 870	2023/24 Projected 2	
					Investment at carrying value	138 346 000		
					Intangible Assets at carrying value	3 734 667		
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		7%		
					Total Repairs and Maintenance Expenditure	273 999 136		
					PPE at carrying value	3 723 397 870	2023/24 Projected 2	Repairs & maintenance compises 17.12% of total expenditure. Asset value was enhanced with the introduction of GRAP i.r.o. Depreciated Replacement Cost.
					Investment Property at Carrying value	138 346 000		
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		100%		
					Gross Debtors closing balance	134 701 782		
					Gross Debtors opeining balance	129 752 824	2023/24 Projected 2	
					Bad debts written Off	500 000		
					Billed Revenue	1 242 614 184		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		1%		
					Consumer Debtors Bad debts written off	500 000	2023/24 Projected 2	The norm range appears incorrect
					Consumer Debtors Current bad debt Provision	45 141 428		
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		26 days		
					Gross debtors	134 701 782		
					Bad debts Provision	45 141 428	2023/24 Projected 2	Taking into account/providing for the high risk regarding the COVID19 lockdown consequences
					Billed Revenue	1 242 614 184		
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		4 Month		
					Cash and cash equivalents	113 942 160		
					Unspent Conditional Grants			
					Overdraft		2023/24 Projected 2	
					Short Term Investments	400 000 000		
					Total Annual Operational Expenditure	1 435 730 994		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		1.53		
					Current Assets	658 240 315	2023/24 Projected 2	
					Current Liabilities	431 565 409		
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		7%		
					Interest Paid	52 179 699		
					Redemption	56 000 101	2023/24 Projected 2	
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		35%		
					Total Debt	475 309 154		
					Total Operating Revenue	1 520 293 840	2023/24 Projected 2	
					Operational Conditional Grants	148 209 100		
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		18340%		
					Cash and cash Equivalents	113 942 160		
					Bank Overdraft			
					Short Term Investment	400 000 000		
					Long Term Investment	77 989 145		
					Unspent Grants			
					Net Assets	3 645 218 229	2023/24 Projected 2	
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus	3 641 990 729		
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		-5%	2023/24 Projected 2	Refer to flactuations in the housing grant (operational vs capital)
					Total Operating Revenue	1 520 293 840		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*			
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		10%	2023/24 Projected 2	
					Total Electricity Revenue	561 441 396		
					Total Electricity Expenditure	506 806 862		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		2%	2023/24 Projected 2	
					Total Water Revenue	159 477 527		
					Total Water Expenditure	155 726 527		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		1%	2023/24 Projected 2	
					Total Refuse Revenue	101 827 109		
					Total Refuse Expenditure	100 696 047		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		7%	2023/24 Projected 2	
					Total Sanitation and Water Waste Revenue	115 359 257		
					Total Sanitation and Water Waste Expenditure	107 558 003		
B. Distribution Losses								
1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		6%	2023/24 Projected 2	
					Number of units purchased and/or generated	255 955 850		
					Number of units sold	240 598 498		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		25%	2023/24 Projected 2	
					Number of kilolitres purchased and/or purified	7 875 800		
					Number of kilolitres sold	5 946 229		
C. Revenue Management								
1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		0%	2023/24 Projected 2	
					Number of Active Debtors Accounts (Previous)	48 755		
					Number of Active Debtors Accounts (Current)	48 760		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		3%	2023/24 Projected 2	
					CPI	5%		
					Total Revenue (Previous)	1 514 199 650		
					Total Revenue (Current)	1 554 185 553		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		3%	2023/24 Projected 2	
					CPI	5%		
					Total Revenue Exl.Capital (Previous)	1 472 059 618		
					Total Revenue Exl.Capital (Current)	1 520 293 840		
D. Expenditure Management								
1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		27 days	2023/24 Projected 2	
					Trade Creditors	69 000 000		
					Contracted Services	169 725 974		
					Repairs and Maintenance	138 246 831		
					General expenses	99 748 241		
					Bulk Purchases	419 468 321		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*	95 835 000		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		0%	2023/24 Projected 2	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure			
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		32%	2023/24 Projected 2	
					Employee/personnel related cost	504 312 580		
					Councillors Remuneration	13 431 879		
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		17%	2023/24 Projected 2	Cost analysis conducted to deliver cost effective services.
					Contracted Services	272 717 896		
					Total Operating Expenditure	1 600 611 666		
					Taxation Expense			
E. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		63%	2023/24 Projected 2	
					Internally generated funds	10 000 000		
					Borrowings	50 000 000		
					Total Capital Expenditure	95 835 000		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		10%		
					Internally generated funds	10 000 000	*2023/24 Projected 2*	
					Total Capital Expenditure	95 835 000		

3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		92%		
					Total Revenue	1 554 185 553		
					Government grant and subsidies	148 209 100	*2023/24 Projected 2*	
					Public contributions and Donations	1 323 713		
					Capital Grants	32 568 000		

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		100%		
					Actual Capital Expenditure	95 835 000	*2023/24 Projected 2*	
					Budget Capital Expenditure	95 835 000		

2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Expenditure	1 600 611 666	*2023/24 Projected 2*	
					Budget Operating Expenditure	1 600 611 666		

3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Operating Revenue	1 520 293 840	*2023/24 Projected 2*	
					Budget Operating Revenue	1 520 293 840		

4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		100%		
					Actual Service Charges and Property Rates Revenue	1 242 614 184	*2023/24 Projected 2*	
					Budget Service Charges and Property Rates Revenue	1 242 614 184		

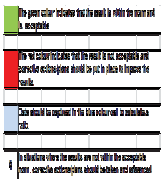
NATIONAL TREASURY

MFMA Circular No 71

Municipal Finance Management Act No. 56 of 2003

Annexure 2

Interpretation of results



Template for Calculation of Uniform Financial Ratios and Norms 2024/25 Projected

	RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	DATA INPUTS AND RESULTS	INTERPRETATION	MUNICIPAL COMMENTS (#)
						" R 000 "		
1. FINANCIAL POSITION								
A. Asset Management/Utilisation								
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		#DIV/0!		
					Total Operating Expenditure		2024/25 Projected 1	
					Taxation Expense			
					Total Capital Expenditure			
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment/(Total Property, Plant and Equipment + Investment Property + Intangible Assets) x 100	Statement of Financial Position, Notes to the AFS and AR	0%		#DIV/0!		
					PPE, Investment Property and Intangible Impairment		2024/25 Projected 1	
					PPE at carrying value			
					Investment at carrying value			
					Intangible Assets at carrying value			
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	Total Repairs and Maintenance Expenditure/ Property, Plant and Equipment and Investment Property (Carrying value) x 100	Statement of Financial Position, Statement of Financial Performance, IDP, Budgets and In-Year Reports	8%		#DIV/0!		
					Total Repairs and Maintenance Expenditure		2024/25 Projected 1	
					PPE at carrying value			
					Investment Property at Carrying value			
B. Debtors Management								
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget , In-Year Reports, IDP and AR	95%		#DIV/0!		
					Gross Debtors closing balance		2024/25 Projected 1	
					Gross Debtors opeining balance			
					Bad debts written Off			
					Billed Revenue			
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off/Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		#DIV/0!		
					Consumer Debtors Bad debts written off		2024/25 Projected 1	
					Consumer Debtors Current bad debt Provision			
3	Net Debtors Days	((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue)) x 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		#DIV/0!		
					Gross debtors		2024/25 Projected 1	
					Bad debts Provision			
					Billed Revenue			
C. Liquidity Management								
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		#DIV/0!		
					Cash and cash equivalents		2024/25 Projected 1	
					Unspent Conditional Grants			
					Overdraft			
					Short Term Investments			
					Total Annual Operational Expenditure			
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		#DIV/0!		
					Current Assets		2024/25 Projected 1	
					Current Liabilities			
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Capital Cost(Interest Paid and Redemption) / Total Operating Expenditure x 00	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%		#DIV/0!		
					Interest Paid		2024/25 Projected 1	
					Redemption			
					Total Operating Expenditure			
					Taxation Expense			
2	Debt (Total Borrowings) / Revenue	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%		#DIV/0!		
					Total Debt		2024/25 Projected 1	
					Total Operating Revenue			
					Operational Conditional Grants			
E. Sustainability								
1	Level of Cash Backed Reserves (Net Assets - Accumulated Surplus)	(Cash and Cash Equivalents - Bank overdraft + Short Term Investment + Long Term Investment - Unspent grants) / (Net Assets - Accumulated Surplus - Non Controlling Interest Share Premium - Share Capital - Fair Value Adjustment - Revaluation Reserve) x 100	Statement Financial Position, Budget and AR	100%		#DIV/0!		
					Cash and cash Equivalents		2024/25 Projected 1	
					Bank Overdraft			
					Short Term Investment			
					Long Term Investment			
					Unspent Grants			
					Net Assets			
					Share Premium			
					Share Capital			
					Revaluation Reserve			
					Fair Value Adjustment Reserve			
					Accumulated Surplus			
2. FINANCIAL PERFORMANCE								
A. Efficiency								

1	Net Operating Surplus Margin	(Total Operating Revenue - Total Operating Expenditure)/Total Operating Revenue	Statement of Financial Performance, Budget, In-Year reports, AR, Statement of Comparison of Budget and Actual Amounts and Statement of Changes in Net Asset	= or > 0%		#DIV/0!	
					Total Operating Revenue		
					Depreciation - Revalued Portion *(Only populate if depreciation line item in the Statement of Financial Performance is based on the revalued asset value)*		*2024/25 Projected 1*
					Total Operating Expenditure		
					Taxation Expense		
2	Net Surplus /Deficit Electricity	Total Electricity Revenue less Total Electricity Expenditure/Total Electricity Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	0% - 15%		#DIV/0!	
					Total Electricity Revenue		*2024/25 Projected 1*
					Total Electricity Expenditure		
3	Net Surplus /Deficit Water	Total Water Revenue less Total Water Expenditure/Total Water Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	
					Total Water Revenue		*2024/25 Projected 1*
					Total Water Expenditure		
4	Net Surplus /Deficit Refuse	Total Refuse Revenue less Total Refuse Expenditure/Total Refuse Revenue x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	
					Total Refuse Revenue		*2024/25 Projected 1*
					Total Refuse Expenditure		
5	Net Surplus /Deficit Sanitation and Waste Water	Total Sanitation and Waste Water Revenue less Total Sanitation and Waste Water Expenditure/Total Sanitation and Waste Water Revenue x 100	Statement of Financial Performance, Notes to AFS, Budget, IDP, In-Year reports and AR	= or > 0%		#DIV/0!	
					Total Sanitation and Water Waste Revenue		*2024/25 Projected 1*
					Total Sanitation and Water Waste Expenditure		

B. Distribution Losses

1	Electricity Distribution Losses (Percentage)	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%		#DIV/0!	
					Number of units purchased and/or generated		*2024/25 Projected 1*
					Number of units sold		
2	Water Distribution Losses (Percentage)	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%		#DIV/0!	
					Number of kilolitres purchased and/or purified		*2024/25 Projected 1*
					Number of kilolitres sold		

C. Revenue Management

1	Growth in Number of Active Consumer Accounts	(Period under review's number of Active Debtor Accounts - previous period's number of Active Debtor Accounts)/ previous number of Active Debtor Accounts x 100	Debtors System	None		#DIV/0!	
					Number of Active Debtors Accounts (Previous)		*2024/25 Projected 1*
					Number of Active Debtors Accounts (Current)		
2	Revenue Growth (%)	(Period under review's Total Revenue - previous period's Total Revenue)/ previous period's Total Revenue) x 100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	= CPI		#DIV/0!	
					CPI		*2024/25 Projected 1*
					Total Revenue (Previous)		
					Total Revenue (Current)		
3	Revenue Growth (%) - Excluding capital grants	(Period under review's Total Revenue Excluding capital grants- previous period's Total Revenue excluding capital grants)/ previous period's Total Revenue excluding capital grants) x 100	Statement of Financial Performance, Notes to AFS , Budget, IDP, In-Year reports and AR	= CPI		#DIV/0!	
					CPI		*2024/25 Projected 1*
					Total Revenue Exl.Capital (Previous)		
					Total Revenue Exl.Capital (Current)		

D. Expenditure Management

1	Creditors Payment Period (Trade Creditors)	Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	Statement of Financial Performance, Notes to AFS, Budget, In-Year reports and AR	30 days		#DIV/0!	
					Trade Creditors		*2024/25 Projected 1*
					Contracted Services		
					Repairs and Maintenance		
					General expenses		
					Bulk Purchases		
					Capital Credit Purchases *(Capital Credit Purchases refers to additions of Investment Property and Property,Plant and Equipment)*		
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	(Irregular, Fruitless and Wasteful and Unauthorised Expenditure) / Total Operating Expenditure x100	Statement Financial Performance, Notes to Annual Financial Statements and AR	0%		#DIV/0!	
					Irregular, Fruitless and Wasteful and Unauthorised Expenditure		*2024/25 Projected 1*
					Total Operating Expenditure		
					Taxation Expense		
3	Remuneration as % of Total Operating Expenditure	Remuneration (Employee Related Costs and Councillors' Remuneration) /Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%		#DIV/0!	
					Employee/personnel related cost		*2024/25 Projected 1*
					Councillors Remuneration		
					Total Operating Expenditure		
					Taxation Expense		
4	Contracted Services % of Total Operating Expenditure	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%		#DIV/0!	
					Contracted Services		*2024/25 Projected 1*
					Total Operating Expenditure		
					Taxation Expense		

E. Grant Dependency

1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None		#DIV/0!	
					Internally generated funds		*2024/25 Projected 1*
					Borrowings		
					Total Capital Expenditure		

2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	Own funded Capital Expenditure (Internally Generated Funds) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information) Budget, IDP, In-Year reports and AR	None		#DIV/0!		
					Internally generated funds		*2024/25 Projected 1*	
					Total Capital Expenditure			
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	Own Source Revenue (Total revenue - Government grants and Subsidies - Public Contributions and Donations)/ Total Operating Revenue (including agency services) x 100	Statement Financial Performance, Budget, IDP, In-Year reports and AR	None		#DIV/0!		
					Total Revenue			
					Government grant and subsidies		*2024/25 Projected 1*	
					Public contributions and Donations			
					Capital Grants			

3. BUDGET IMPLEMENTATION

1	Capital Expenditure Budget Implementation Indicator	Actual capital Expenditure / Budget Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, In-Year reports and AR	95% - 100%		#DIV/0!		
					Actual Capital Expenditure		*2024/25 Projected 1*	
					Budget Capital Expenditure			
2	Operating Expenditure Budget Implementation Indicator	Actual Operating Expenditure / Budgeted Operating Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		#DIV/0!		
					Actual Operating Expenditure		*2024/25 Projected 1*	
					Budget Operating Expenditure			
3	Operating Revenue Budget Implementation Indicator	Actual Operating Revenue / Budget Operating Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		#DIV/0!		
					Actual Operating Revenue		*2024/25 Projected 1*	
					Budget Operating Revenue			
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	Actual Service Charges and Property Rates Revenue / Budget Service Charges and Property Rates Revenue x 100	Statement of Financial Position, Budget, AFS Appendices, IDP, In-Year reports and AR	95% - 100%		#DIV/0!		
					Actual Service Charges and Property Rates Revenue		*2024/25 Projected 1*	
					Budget Service Charges and Property Rates Revenue			

Name Of Municipality

Ratio Analysis Report			Restated	Audited	Projected				
		Norm	2019	2020	2021	2022	2023	2024	2025
FINANCIAL POSITION									
Asset Management/Utilisation									
1	Capital Expenditure to Total Expenditure	10% - 20%	14%	15%	17%	16%	9%	6%	N/A
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	0%	0%	0%	0%	0%	0%	0%	N/A
3	Repairs and Maintenance as a % of Property, Plant and Equipment and Investment Property (Carrying Value)	8%	6%	5%	6%	7%	7%	7%	N/A
Debtors Management									
1	Collection Rate	95%	98%	97%	100%	100%	100%	100%	N/A
2	Bad Debts Written-off as % of Provision for Bad Debt	100%	3%	2%	2%	1%	1%	1%	N/A
3	Net Debtors Days	30 days	31 days	34 days	33 days	29 days	27 days	26 days	N/A
Liquidity Management									
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	1 - 3 Months	7 Month	7 Month	5 Month	4 Month	4 Month	4 Month	N/A
2	Current Ratio	1.5 - 2:1	3.10	2.75	2.59	1.71	1.58	1.53	N/A
Liability Management									
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	6% - 8%	7%	7%	7%	7%	7%	7%	N/A
2	Debt (Total Borrowings) / Revenue	45%	44%	41%	44%	38%	36%	35%	N/A
FINANCIAL PERFORMANCE									
Efficiency									
1	Net Operating Surplus Margin	= or > 0%	4%	8%	-7%	-6%	-2%	-5%	N/A
2	Net Surplus /Deficit Electricity	0% - 15%	13%	8%	5%	6%	10%	10%	N/A
3	Net Surplus /Deficit Water	= or > 0%	16%	16%	7%	2%	2%	2%	N/A
4	Net Surplus /Deficit Refuse	= or > 0%	-6%	5%	15%	0%	1%	1%	N/A
5	Net Surplus /Deficit Sanitation and Waste Water	= or > 0%	10%	-2%	7%	7%	7%	7%	N/A
Distribution Losses									
1	Electricity Distribution Losses (Percentage)	7% - 10%	6%	6%	7%	6%	6%	6%	N/A
2	Water Distribution Losses (Percentage)	15% - 30%	24%	26%	21%	25%	25%	25%	N/A
Revenue Management									
1	Growth in Number of Active Consumer Accounts	None	0%	0%	0%	0%	0%	0%	N/A
2	Revenue Growth (%)	= CPI	6%	10%	-2%	14%	2%	3%	N/A
3	Revenue Growth (%) - Excluding capital grants	= CPI	7%	12%	-3%	13%	4%	3%	N/A
Expenditure Management									
1	Creditors Payment Period (Trade Creditors)	30 days	26 days	33 days	27 days	24 days	27 days	27 days	N/A
2	Irregular, Fruitless and Wasteful and Unauthorised Expenditure / Total Operating Expenditure	0%	3%	0%	0%	0%	0%	0%	N/A
3	Remuneration as % of Total Operating Expenditure	25% - 40%	34%	33%	34%	32%	33%	32%	N/A
4	Contracted Services % of Total Operating Expenditure	2% - 5%	17%	15%	17%	17%	17%	17%	N/A
Grant Dependency									
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure	None	47%	43%	70%	59%	46%	63%	N/A
2	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure	None	26%	19%	43%	25%	11%	10%	N/A
3	Own Source Revenue to Total Operating Revenue(Including Agency Revenue)	None	89%	90%	92%	92%	93%	92%	N/A
BUDGET IMPLEMENTATION									
1	Capital Expenditure Budget Implementation Indicator	95% - 100%	100%	77%	100%	100%	100%	100%	N/A
2	Operating Expenditure Budget Implementation Indicator	95% - 100%	96%	91%	100%	100%	100%	100%	N/A
3	Operating Revenue Budget Implementation Indicator	95% - 100%	107%	100%	100%	100%	100%	100%	N/A
4	Service Charges and Property Rates Revenue Budget Implementation Indicator	95% - 100%	102%	101%	100%	100%	100%	100%	N/A

ANNEXURE I

mSCOA IMPLEMENTATION

MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA):

POST IMPLEMENTATION STATUS OF mSCOA PROJECT - MAY 2021

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1. Executive Summary

The purpose of this submission to Council is to:

1. Inform Council on specific initiatives to date by National Treasury to enable a full and complete understanding of the scope and extent of the SCOA implementation as applicable to all municipalities and municipal entities;
2. Report to Council on progress made to date with the implementation of mSCOA at the Overstrand Municipality since the previous report to Council.
3. Maintain an on-going awareness of specific mSCOA initiatives in the Overstrand Municipality; and
4. Considerations on the way forward with the core financial system, being Samras Classic, currently in use by the Overstrand Municipality.

A comprehensive supplementary report in this regard, providing the necessary detail with regard to background and historic information over the past number of years for this National Treasury project, was also included up to 31 December 2019, as part of the reporting to Council.

2. Updated status - March 2021 (Quarter 3)

mSCOA Project Governance and Management: Solvem (previously Bytes Systems Integration) and engagements with regard to the Samras Financial System)

It was reported to Council (Dec 2020, Quarter 2) that Overstrand Municipality received correspondence on 31 December 2020 from the service provider (Bytes Systems Integration) for the financial system currently in use (SAMRAS), inclusive of the following notification as corresponded to National Treasury:

"this letter serves to advise that the service provider for the SAMRAS system has changed from Altron TMT (Pty) Ltd to Solvem Consulting (Pty) Ltd. The effective date of the business transfer is the 1 December 2020. The transfer of the resources will be the 1 January 2021. The SAMRAS product and service offerings remain the same. The full resource team transfers in a section 197 process and hence continuity of service will be uninterrupted to our current clients."

It was also confirmed that this development will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc. will be reported to Council, with the continuation of this quarterly report, due to the process still not leading to a close-out report in the near future.

The most recent SOLVEM SAMRAS Usergroup workshops and meeting took place as virtual sessions on 3 & 4 March 2021 respectively. The feedback provided to municipalities focused on the continuous development of the Web system modules and importantly, efforts currently with regard to the gradual migration of West Coast District

Municipality, Stellenbosch Municipality, and lately George Municipality, in particular to the web modules. Progress with these efforts are currently at various stages, which could not be established as completed migration processes from the classic environment to the web. Other instances of municipalities involved and the extent of these municipal sites where specific web module testing is currently underway, or planning processes could not be established during these workshops and the usergroup meeting on the 4th of March 2021, to provide the necessary evidence and confirmation that the service provider is currently in a position to provide the required resources and detailed project plan for a viable migration process with regard to any substantial module or section of a module, to the web-based platform.

The service provider provided the following feedback in terms of further development of web modules attended to, since the previous usergroup meeting towards the end of 2020, up to the end of February 2021:



The following status as previously reported to Council with regard to the auditing of ERP mSCOA systems as announced by national treasury, is unchanged at this stage (March 2021):
The outcome of the audit of ERP mSCOA Systems by National Treasury, as previously advised by them (scheduled for 2019, subsequently postponed to 2020, currently scheduled for 2021), has not been received up to date.

The mSCOA Committee is currently investigating above-mentioned and awaits detailed information requested from the service provider, in order to consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational- and/or monitary perspective in this regard. The absence of any clear direction from National Treasury in terms of the outcome of systems audits and their envisaged transversal tender process and specifications, are compounding challenges for municipalities in view of the caution expressed in the municipal budget circular no 108 of 8 March 2021, stating as follows:

4.5 Independent Audits on Municipal Financial Systems

All municipalities and municipal entities had to comply with the mSCOA Regulations by 1 July 2017. MFMA Circular No. 80 provided guidance on the minimum business processes and system specifications for all categories of municipality (A, B and C). The Request for Proposal (RFP) issued on 4 March 2016 for the appointment of service providers for an integrated financial management and internal control system for local government (RT25-2016 published

in Tender Bulletin No. 2906), provided further guidance on the requirements applicable to a specific category of municipality.
The National Treasury will conduct independent audits on all municipal financial systems in 2021 to determine to what extent the financial systems that are currently being used by municipalities comply with the minimum business processes and system specifications required in terms of mSCOA. These audits were initially planned for 2020, but due to restrictions on procurement processes and travel in terms of the COVID-19 pandemic it was postponed to 2021. The results of the audits will also inform the new transversal tender for the procurement of municipal financial and internal control systems in 2022. ***Until these audits have been concluded, and the results have been released, municipalities should exercise caution when changing their financial system to avoid purchasing a system that does not comply with the necessary mSCOA functionality requirements****. However, should a municipality need to procure a new financial system, they must follow the processes set out in the MFMA read together with the Municipal Supply Chain Management Regulations and MFMA Budget Circulars No. 93, 98 and mSCOA Circulars No 5 and 6. In addition, National Treasury has not accredited any of the municipal financial systems available in the market and this should therefore not be advertised as a requirement in municipal tender documents.*
It should be emphasised that the onus to ensure compliance with the mSCOA Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B rests with the municipality and not the system vendor. Municipalities must properly manage Service level agreements (SLA) with system vendors. Penalties, including the termination of the SLA in cases of persistent non-compliance, should be imposed if the system vendor does not meet the agreed upon milestones. Likewise, if a system vendor has delivered on the services agreed upon in the SLA, then the municipality should pay all money owing to the system vendor within 30 days of receiving the relevant invoice or statement, as per the requirements of Section 65(2)(e) of the MFMA. Lastly, municipalities must agree on the services that are to be provided by the system vendors and costs thereof in the SLA that is signed by the municipality and system vendor. Municipalities should consider the financial implications thereof and negotiate more favourable terms with the system vendor if necessary before signing the SLA. Once signed, the SLA is legally binding.

4.6 Regulation of Minimum Business Processes and mSCOA System Specifications
National and Provincial Treasuries held extensive engagements with key system providers during which the system functionality on the following were demonstrated: IDP and budget, supply chain management (SCM), asset management, annual financial statements, revenue management, cash flow and period control. These engagements provided National and Provincial Treasuries with an understanding of what functionality is available on each system and what the key system related challenges are.
It was evident from the engagements that municipalities are not using their financial systems optimally. Some of the challenges that were identified in this regard include the following:
• Some municipalities have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (mSCOA enabling) version of their financial systems;
• A few municipalities are not paying for the required licences to use system solutions and they are not upgrading and maintaining their servers, hardware and software to become and remain mSCOA compliant and to protect their data;
• Several municipalities are still transacting on their legacy systems that are not mSCOA enabling or they are using excel spreadsheets that are not incorporated in the functionality of their financial systems, while they are paying for maintenance and support for the mSCOA enabling system that was procured. This constitutes fruitless and wasteful expenditure; and
• Other municipalities are not using all the modules of the core financial system (using 3rd party systems) while they have procured these modules. This is once again fruitless and wasteful expenditure.

Municipalities should include the cost of the above in their 2021/22 MTREF budgets.

One of the key objectives of the mSCOA reform is to ensure that municipalities are budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance. The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the mSCOA Regulations. National Treasury will expand and regulate the business processes and system specifications communicated in MFMA Circular No. 80 and its Annexure B in the 2021/22 MTREF to ensure that municipalities are using the functionality available on their financial systems. MFMA Circular No. 80 was issued in 2016, and several Regulations and best practises as per the MFMA Circulars have been introduced since then. The expansion of the requirements will accommodate these new developments.

4.7 Non-compliance with mSCOA requirements

If your municipality has not yet achieved the required level of mSCOA implementation, then it must provide a detailed action plan (road map) to the National and the respective provincial treasury to indicate how the municipality will fast track the implementation of mSCOA. The action plan should include the following priority areas, as applicable to the municipality:

• The functionality of the financial system, including the minimum system functionality and business process as per MFMA Circular No. 80 and Annexure B and functionality required in terms of Regulations and MFMA Circulars that was issued after 08 March 2016 (the date on which MFMA Circular No. 80 was issued);

• Integration of 3rd party sub-systems with the mSCOA enabling financial system as required in terms of MFMA Circular No. 80 and Annexure B;

• Change management initiatives to ensure that mSCOA is institutionalised as an organisational reform and not only a financial reform; and

• Training initiatives to ensure that all officials in the organisation are familiar with the mSCOA chart, basic accounting, balance sheet budgeting and movement accounting and the use of the mSCOA enabling financial system.

Importantly, the action plan must be drafted by the municipality and not the system vendor and the progress against it should be carefully monitored by the municipality's mSCOA Project Steering Committee (chaired by the Accounting Officer). Municipalities must present progress against the action plan at the 2020/21 Mid-Year Budget and Performance visits and Budget and Benchmark engagements with the National and the respective provincial treasury.

4.8 Extension and Procuring of Service Level Agreements (SLA) for Financial Systems

At least six (6) months prior to the expiry of the SLA for the support and maintenance of the financial system, the municipality should either:

• Extend the existing SLA with the same system vendor subject to the provisions of Section 33 and 116(3) of the MFMA (read in conjunction with MFMA Circular No. 62); or

• Approach the market to procure services for the support and maintenance of the financial system consistent with the Municipal Supply Chain Management Regulations and municipality's Supply Chain Management Policy.

Importantly, once the SLA has expired, it cannot be extended, and the municipality will have to embark on a new procurement process. In addition, when the contract for the support and maintenance of the financial system comes to an end, it does not mean that the municipality must procure a new financial system. It is only support and maintenance services pertaining to the financial system that needs to be procured. Municipalities need to properly document their systems and the system language used to ensure that system support can be procured in the local market when required.

National Treasury issued the following Circulars and guidance relating to mSCOA from December 2020 to March 2021:

i. *Municipal Budget Circular (No 107) for the 2021/22 MTREF - 04 December 2020;*
ii. *Municipal Budget Circular (No 108) for the 2021/22 MTREF - 08 March 2021:)*

The Draft and Final budgets were compiled according to the latest chart available on the financial system:

mSCOA Segment Detail - (Patch to Final Version 6.5 - 26 Mar 2021) for implementation 2021/22
mSCOA Segment Detail - (Final Version 6.5 - 4 Dec 2020) for implementation 2021/22

It was furthermore now noted in the Circular for this draft budget cycle (No 108), that some municipalities are not transferring their opening balances consistently to the current year of transacting. Opening balances for the previous year must be transferred in the first month (M01) of the current year, and all adjustments made during the preparation of the annual financial statements in period 14 and 15 must be transferred through journals to the opening balances of the current year in the month that it becomes apparent. When municipalities are not doing this correctly and consistently, it compromises the credibility of the mSCOA data strings submitted.
As previously mentioned in the 2020/21 Budget circular, ‘*’challenges to populate the detail of cash payments will be addressed through chart amendments in version 6.5 of the chart”*. Furthermore, we also await the linking relating to cash flow in term of: ‘*’National Treasury will share the linking of A1 Schedule Budget Tables SA30 and A7 to the mSCOA chart items to ensure that the cash flow information is populated correctly with municipalities and system vendors”* *Guidance has now been provided in Circulars 10 & 11*

Municipal SCOA Circular No. 7 - 02 March 2020: Guide on Construction Work in Progress (CWIP)
The principles stated in this circular were implemented during the 2019/2020 General Adjustments Budget, which served before Council on 26 February 2020 and was carried forward into the 2020/2021 Budget Cycle

Municipal SCOA Circular No. 8 - 24 April 2020: Guidance on Virement Policies for Municipalities
The guidance in this circular already forms an integral part of Overstrand municipality’s Virement Policy.

Municipal SCOA Circular No. 9 - 09 June 2020: Reporting on COVID-19 using the mSCOA chart
The principle of Typical Workstream Projects relating to COVID-19 was implemented for the Special Adjustments Budget in June 2020, notwithstanding that is circular was issued on the same day that the Special Adjustments Budget was submitted to be tabled in Council.

Municipal SCOA Circular No. 10 – 14 October 2020: Cash Flow Guidance
This circular is to provide further guidance to municipalities on the correct use of the municipal standard chart of accounts (mSCOA) data strings to populate the cash flows tables in Schedules A, B and C of the Municipal Budget Reporting Regulations (MBRR)To ensure that the MBRR cash flow tables (A7, SA30, B7 and C7) are linked correctly to the mSCOA data strings.

National Treasury corrected the linkages in the segment item: asset and liabilities.

Municipal SCOA Circular No. 11 – 4 December 2020: Guidance on the use of the Fund Segment

The purpose of this circular is to provide guidance to municipalities on the use of the Fund segment.

Following the guidance provided in Circular 10, the following cash flow issues still had to be corrected and/or clarified:

- The recording of unallocated deposits;
- The duplication of capital assets other expenditure (trade and other payables – payables and accruals);
- The linking of construction Work-In-Progress (CWIP) to capital assets in Table A9 of the A1 Schedule;
- The linking of advance payments and retentions to the cash flow tables;
- The distinction of and payment between Inventory, Contracted Services and Other Expenditure line items not specifically listed under Liabilities in the mSCOA chart; and
- The linking of Income tax receivable, Income tax payables, Value Added Tax (VAT) receivable, VAT payable, Accrued interest on receivables to cash flow/payments.

ANNEXURE J

DEMAND MANAGMEMENT PLAN 2021-2022

DEMAND MANAGEMENT PLAN - 2021/2022

DMP REF #	Directorate [R]	Existing Tender Number	Expiry Date of current contract	Contract Director	Contract Owner	Project Name / Tender Description	Project Type Stand alone or Combined /Mulit project	Funding source	Ward	Area	Est. Expenditure as per budget 2021/2022	Est. Expenditure 2022/2023
A	SECTION A: RECURRING PROJECTS ON THE CONTRACT MANAGEMENT SYSTEM											
A01	Community Services	SC1327D/2013	2022/06/30	R Williams	T Steenberg	(EMIS)THE PROVISION OF INFORMATION TECHNOLOGY RELATED SERVICES AND SYSTEMS.	Combined / Multi project	Operational	Overstrand	Overstrand wide	1 166 000.00	2 332 000.00
A02	Community Services	SC1327(iv)/2013	2022/06/30	R Williams	T Steenberg/J van Asperen	BUSINESS SYSTEM THROUGH WHICH THE MAINTENANCE OF ALL PROPERTY AND INFRASTRUCTURE ASSETS IN THE MUNICIPALITY IS DONE LICENSES	Combined / Multi project	Operational	Overstrand	Overstrand wide	1 166 000.00	268 765.25
A03	Community Services	SC1962/2019	2022/06/30	R Williams	T Marx	PRUNING AND FELLING OF TREES IN HERMANUS, KLEINMOND AND STANFORD AREAS FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Hermanus, Kleinmond & Stanford	500 000.00	535 957.00
A04	Community Services	SC1963/2019	2022/06/30	R Williams	T Marx	PROVISION OF GARDEN MAINTENANCE SERVICES IN HERMANUS AREA, FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Ward 3, 8	Hermanus	596 700.00	632 500.00
A05	Community Services	SC1965/2019	2022/06/30	R Williams	T Steenberg	REPAIR OF SMALL PLANT (LAWNMOWERS, WEED EATER, ETC.) FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand wide	1 000 000.00	1 060 000.00
A06	Community Services	SC1966/2019	2022/06/30	R Williams	T Steenberg	CLEANING OF STORMWATER AND SEWERAGE PIPELINES ON AN "AS AND WHEN" REQUIRED FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand wide	3 000 000.00	3 180 000.00
A07	Community Services	SC1980/2019	2022/06/30	R Williams	T Steenberg	SUPPLY, INSTALLATION, MONITORING AND MAINTENANCE OF A VEHICLE ACTIVE TRACKING SYSTEM ON A LEASE BASIS FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand wide	700 000.00	742 000.00
A08	Community Services	SC1987/2019	2022/06/30	R Williams	F Frans	MANAGEMENT OF INFORMAL SETTLEMENTS WITHIN THE OVERSTRAND AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand	-	-
A09	Community Services	SC1995/2019	2022/06/30	R Williams	T Steenberg	REPLACEMENT OF WATER METERS IN THE OVERSTRAND AREA, PHASE 4, FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand wide	3 000 000.00	3 180 000.00
A10	Community Services	SC1999/2019	2022/06/30	R Williams	A Wyngaard	LIFE SAVING SERVICES FOR THE OVERSTRAND AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Surplus	Ward 3, 8	Hermanus, Hawston	1 978 713.00	2 097 436.00
A11	Community Services	SC2033/2019	2022/06/30	R Williams	T Marx	ARBOURICULTURAL CONSULTATION AND THE DEVELOPMENT OF AN URBAN TREE MANAGEMENT SYSTEM FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstraand	Overstraand	200 000.00	212 000.00
A12	Community Services	SC2044/2019	2022/06/30	R Williams	A Wyngaard	PROVISION OF CLEANING SERVICES FOR THE GREATER HERMANUS AND KLEINMOND AREAS	Stand Alone	Surplus	Ward 4,5,6,7,8,12, 13	Hermanus, Sandbaai, Hawston, Onrus/Vermont, Zwelihle,Kleinmond	7 806 900.00	8 275 314.00
A13	Community Services	SC2049/2019	2022/06/30	R Williams	T Marx	ARBOURICULTURAL CONSULTATION AND THE DEVELOPMENT OF AN URBAN TREE MANAGEMENT SYSTEM FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstraand	Overstraand	200 000.00	212 000.00
A14	Finance	SC1327(i)/2013	2022/06/30	S Reyneke-Naude/D Arrison	C Roets/J van Asperen	CORE FINANCIAL BUSINESS SYSTEM & LICENSES	Combined / Multi project	Operational	Overstrand	Overstrand wide	1 781 199.91	1 804 025.91
A15	Finance	SC1327(ix)/2013	2022/06/30	S Reyneke-Naude/D Arrison	H Vorster/J van Asperen/L Bucchianeri	HUMAN RESOURCES MANAGEMENT AND PAYROLL BUSINESS SYSTEM & LICENSES	Combined / Multi project	Operating Cash	Overstrand	Overstrand wide	314 848.59	337 136.48
A16	Finance	SC1961/2019	2022/06/30	S Reyneke-Naude	E Hooneberg	PROVISION AND ADMINISTRATION OF AN ELECTRICITY PREPAYMENT VENDING SYSTEM FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Combined / Multi project	Operational	Overstrand	Overstrand wide	5 122 450.00	5 429 797.00
A17	Finance	SCD3219/2020	2022/06/30	S Reyneke-Naude	E Hooneberg	COMPILATION OF SUPPLEMENTARY VALUATION ROLLS	Combined / Multi project	Operational	Overstrand	Overstrand wide	1 330 000.00	10 000 000.00
A18	Infrastructure & Planning	SC 1969/2019	2022/06/30	S Muller	H Blignaut	APPOINTMENT OF CONSULTANTS FOR VARIOUS ENGINEERING AND GROUNDWATER PROJECTS IN THE OVERSTRAND MUNICIPAL AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022.	Stand Alone	Overstrand	Overstrand	Unknown	Unknown	Unknown
A19	Infrastructure & Planning	SC1127/2011	2022/05/30	S Muller	L Coetzee	LEASING FOR THE OPERATION OF ILLUMINATED STREET SIGNS IN THE OVERSTRAND MUNICIPAL AREA	Stand Alone	Operational	Overstrand	Overstrand	N/A	N/A
A20	Infrastructure & Planning	SC1327 D /2013	2022/06/30	S Muller	L Coetzee	(BUILDMAN) THE PROVISION OF INFORMANTION TECHNOLOGY RELATED SERVICES AND SYSTEMS.	Combined / Multi project	Operational	Overstrand	Overstrand wide	-	-
A21	Infrastructure & Planning	SC2017/2019	2022/06/30	S Muller	C Mitchell	EDUCATION AWARENESS - PUPPET SHOWS AND LIVE THEATRE FOR SCHOLARS TO CREATE AWARENESS FOR WATER CONSERVATION, WASTE RECYCLING AND ENVIRONMENTAL CONSERVATION	Stand Alone	OPEX	Overstrand	Overstrand	324 000.00	336 000.00

DMP REF #	Directorate [R]	Existing Tender Number	Expiry Date of current contract	Contract Director	Contract Owner	Project Name / Tender Description	Project Type Stand alone or Combined /Mulit project	Funding source	Ward	Area	Est. Expenditure as per budget 2021/2022	Est. Expenditure 2022/2023
A22	Management Services	SC 1970/2019	2022/06/30	D Arrison	N Zweni	PROVISION OF SERVICES TO HOST, MAINTAIN, POSSIBLY RE-DESIGN AND UPRADE THE WEBSITE OF THE OVERSTRAND MUNICIPALITY FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand	-	-
A23	Management Services	SC1327(ii)/2013	2022/06/30	D Arrison	L Bucchianeri/J van Asperen	SOFTWARE USED TO MANAGE TIME AND ATTENDANCE OF EMPLOYESS & LICENSES	Combined / Multi project	Operational	Overstrand	Overstrand wide	206 742.57	226 184.10
A24	Management Services	SC1327(vi)/2013	2022/06/30	D Arrison	R Louw/J van Asperen/L Bucchianeri	SOFTWARE USED TO MANAGE THE INTEGRATED DEVELOPMENT PLAN,THE SERVICE DEVELOPMENT AND BUDGET IMPLEMENTATION PLAN AND INDIVIDUAL PERFORMANCE MANAGEMENT & LICENSES & SLA	Combined / Multi project	Operational	Overstrand	Overstrand wide	538 357.10	588 210.45
A25	Management Services	SC1327(vii)/2013	2022/06/30	D Arrison	H van Tonder/J van Asperen	DOCUMENT ARCHIVING AND AUTOMATED PROCESS AND WORKFLOW BUSINESS SYSTEM & LICENSES	Combined / Multi project	Operational	Overstrand	Overstrand wide	171 232.55	179 794.18
A26	Management Services	SC2043/2020	2022/06/30	D Arrison	C Johnson	UPGRADE, MAINTENANCE OF DIGITAL MOBILE NETWORK AND SUPPLY OF EQUIPMENT	Stand Alone	Capital / Operational	Overstrand	Overstrand	-	-
A27	Management Services	SC2074/2020	2022/06/30	D Arrison	C Johnson	MICROSOFT OFFICE 365: MIGRATE, DESIGN, INSTALL, MAINTAIN AND TRAIN	Stand Alone	Capital / Operational	Overstrand	Overstrand	-	-
A28	Protection Services	SC1990/2019	2022/06/30	N Michaels	R Fraser	PROVISION OF ACCOMMODATION FOR IMPOUNDED CATS AND DOGS IN THE OVERSTRAND AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand	-	-
A29	Protection Services	SC1994/2019	2022/06/30	N Michaels	R Fraser	PROVISION OF TOWING SERVICES IN THE OVERSTRAND AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2022	Stand Alone	Operational	Overstrand	Overstrand	-	-
B	**SECTION B: PROJECTS ON THE CAPITAL BUDGET FOR 2021/2022 AND FIRST HALF OF 2022/2023**											
B01	Management Services	New tender		D Arrison	C Johnson	EMERGENCY AND OPERATIONAL DIGITAL RADIO SYSTEMS	Stand Alone	Surplus	Overstrand	Overstrand	600 000.00	600 000.00
B02	Management Services	New tender		D Arrison	C Johnson	VIDEO CONFERENCE EQUIPMENT	Stand Alone	Surplus	Overstrand	Overstrand	250 000.00	250 000.00
B03	Management Services	New tender		D Arrison	C Johnson	MINOR ASSETS ICT ORGANIZATION WIDE	Stand Alone	Surplus	Overstrand	Overstrand	1 400 000.00	3 750 000.00
B04	Management Services	New tender		D Arrison	C Johnson	UPS REPLACEMENT	Stand Alone	Surplus	Overstrand	Overstrand	300 000.00	300 000.00
B05	Management Services	New tender		D Arrison	C Johnson	DR HOST SERVER WITH ATTACHED STORAGE-REPLACEMENT EOL	Stand Alone	Surplus	Overstrand	Overstrand	250 000.00	250 000.00
B06	Management Services	New tender		D Arrison	C Johnson	DATA CENTRE VIRTUAL SERVER HOST REPLACEMENT EOL	Stand Alone	Surplus	Overstrand	Overstrand	300 000.00	300 000.00
B07	Management Services	New tender		D Arrison	C Johnson	NEW HIGH SITE HAWSTON MOUNTAIN	Stand Alone	Surplus	Overstrand	Overstrand	600 000.00	600 000.00
B08	Finance	New tender		S Reyneke-Naude	S Reyeneke-Naude	MINOR ASSETS FINANCE	Stand Alone	Surplus	Overstrand	Overstrand	60 000.00	60 000.00
B09	Protection Services	New tender		N Michaels	L Smith	RAISING GANSBAAI FIRE STATION ROOF	Stand alone	Surplus -Non tariff	Ward 02	Gansbaai	300 000.00	-
B10	Protection Services	New tender		N Michaels	R Fraser	GREATER HERMANUS TRAFFIC DEPT-REMOVAL OF OBSOLETE OLD ROOFING & CEILING AND REPLACE WITH NEW ROOF&CEILING	Stand Alone	Surplus -Non tariff	Ward 03	Hermanus	1 000 000.00	-
B11	Protection Services	New tender		N Michaels	R Fraser	ESTABLISHING OF A K53 TEST STATION GANSBAAI	Stand Alone	Land Sales -Roll Over	Ward 14	Gansbaai	1 052 060.00	-
B12	Protection Services	New tender		N Michaels	N Micheals	MINOR ASSETS PROTECTION SERVICES	Stand Alone	Surplus	Overstrand	Overstrand	350 000.00	350 000.00

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B13	Protection Services	New tender		R Williams	R Williams	VEHICLES PROTECTION SERVICES	Stand Alone	Surplus	Overstrand	Overstrand	865 652.00	-
B14	Protection Services	New tender		N Michaels	L Smith	CCTV - CAMERAS	Combined / Multi project	Operating Cash-WSP	Ward 03	Hermanus	50 000.00	-
B15	Protection Services	New tender		N Michaels	L Smith	CCTV CAMERAS-MOUNT PLEASANT	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	100 000.00	-
B16	Protection Services	New tender		N Michaels	L Smith	CCTV -FISHERHAVEN	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	40 000.00	-
B17	Protection Services	New tender		N Michaels	L Smith	BETTYS BAY CAMERAS	Combined / Multi project	Operating Cash-WSP	Ward 10	Kleinmond	50 000.00	-
B18	Infrastructure & Planning	New tender		S Muller	S Muller	FERNKLOOF NATURE RESERVE FACILITIES (F1/2)	Combined / Multi project	Surplus -Non tariff	Ward 03	Hermanus	2 000 000.00	-
B19	Infrastructure & Planning	New tender		S Muller	S Muller	FERNKLOOF NATURE RESERVE FACILITIES (F2/2)	Combined / Multi project	Land Sales -Roll Over	Ward 03	Hermanus	2 100 000.00	-
B20	Infrastructure & Planning	SC2166/2021		S Muller	L Coetzee	BUILDING CONTROL OFFICE EXTENSION	Stand Alone	Surplus -Non tariff-R/O	Overstrand	Overstrand	500 000.00	-
B21	Infrastructure & Planning	New tender		S Muller	H Blignaut	ECD CENTRE ESTABLISMENT	Stand Alone	Land Sales -Roll Over	Overstrand	Overstrand	475 000.00	-
B22	Infrastructure & Planning	New tender		S Muller	A Le Roux	HAWSTON "LANG ERWE"TRANSFERS	Stand Alone	Land Sales -Roll Over	Ward 08	Hermanus	147 070.00	-
B23	Community Services	New tender		R Williams	D Lakey	KLEINMOND COMMUNITY PROJECT OLD KCIH	Stand Alone	Surplus	Ward 09	Kleinmond	700 000.00	-
B24	Economic & Social Development & Tourism	New tender		S Madikane	S Madikane	MINOR ASSETS LED	Stand Alone	Surplus	Overstrand	Overstrand	45 000.00	45 000.00
B25	Infrastructure & Planning	New tender		S Muller	S Muller	MINOR ASSETS INFRASTRUCTURE &PLANNING	Stand Alone	Surplus	Overstrand	Overstrand	370 000.00	370 000.00
B26	Community Services	New tender		R Williams	T Steenberg	VEHICLES LED	Stand Alone	Surplus	Overstrand	Overstrand	250 000.00	-
B27	Community Services	New tender		R Williams	D Lakey	UPGRADE OF MUNICIPAL YARD ABLUTIONS	Stand Alone	Surplus -Non tariff	Ward 09	Kleinmond	500 000.00	-
B28	Community Services	New tender		R Williams	D Lakey	OFFICE CONTAINER FOR KLEINMOND SLIPWAY	Stand Alone	Surplus -Non tariff	Ward 09	Kleinmond	145 000.00	-
B29	Community Services	New tender		R Williams	R Williams	MINOR ASSETS COMMUNITY SERVICES	Stand Alone	Surplus	Overstrand	Overstrand	760 000.00	760 000.00
B30	Community Services	New tender		R Williams	T Steenberg	VEHICLES AREA MANAGER KM	Stand Alone	Surplus	Overstrand	Overstrand	347 826.00	-
B31	Community Services	New tender		R Williams	T Marx	ABLUTION FACILITIES ONRUS SWIMMING BEACH PHASE 2 (F1/2)	Stand alone	Surplus-Non tariff-R/O	Ward 13	Hermanus	610 366.00	-
B32	Community Services	New tender		R Williams	T Marx	ABLUTION FACILITIES ONRUS SWIMMING BEACH(F2/2)	Stand Alone	Land Sales -Roll Over	Ward 13	Hermanus	633 476.00	-

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B33	Community Services	New tender		R Williams	T Marx	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Stand alone	Operating Cash-WSP	Ward 07	Hermanus	300 000.00	-
B34	Community Services	New tender		R Williams	D Van Rhodie	BUS SHELTERS (MAIN ROAD)	Stand Alone	Operating Cash-WSP	Ward 09	Kleinmond	60 000.00	-
B35	Community Services	New tender		R Williams	D Van Rhodie	UPGRADING OF TOWN HALL	Stand Alone	Operating Cash-WSP	Ward 09	Kleinmond	110 000.00	-
B36	Community Services	New tender		R Williams	D Lakay	MINOR ASSETS(EQUIPMENT FOR TOWN HALL)	Stand Alone	Operating Cash-WSP	Ward 09	Kleinmond	35 000.00	-
B37	Community Services	New tender		R Williams	T Marx	NEW ROOF TRADING: SWARTDAM ROAD	Stand alone	Surplus	Ward 12	Hermanus	875 000.00	-
B38	Community Services	New tender		R Williams	F Myburgh	NEW ROOF MASAKHANE TRADING AT TAXI RANK	Stand Alone	Surplus	Ward 02	Gansbaai	80 000.00	-
B39	Community Services	New tender		R Williams	D Nel	FENCING ZWEHILE TAXI RANK		Surplus	Ward 06	Hermanus	300 000.00	-
B40	Community Services	New tender		R Williams	F Myburgh	UPGRADE OF PUBLIC BOAT LAUNCHING SITE ABLUTIONS-DU TOIT STREET	Stand Alone	Operating Cash-WSP	Ward 01	Stanford	100 000.00	-
B41	Community Services	New tender		R Williams	A Wyngaard	ZWELIHLE LIBRARY	Stand Alone	Surplus(Ins)-R/O	Ward 12	Hermanus	4 373 611.00	-
B42	Community Services	New tender		R Williams	T Marx	DEVELOPMENT OF BMX TRACK & SKATE PARK	Stand Alone	Operating Cash-WSP	Ward 03	Hermanus	100 000.00	-
B43	Infrastructure & Planning	New tender		S Muller	D Hendriks	UPGRADE HAWSTON SPORT COMPLEX (F1/3)	Stand Alone	Surplus-Non tariff-R/O	Ward 08	Hermanus	600 000.00	-
B44	Infrastructure & Planning	New tender		S Muller	D Hendriks	UPGRADE HAWSTON SPORT COMPLEX (F2/3)	Stand Alone	Land Sales -Roll Over	Ward 08	Hermanus	1 138 737.00	-
B45	Infrastructure & Planning	New tender		S Muller	D Hendriks	UPGRADE HAWSTON SPORT COMPLEX (F3/3)	Stand Alone	MIG	Ward 08	Hermanus	2 021 000.00	-
B46	Infrastructure & Planning	New tender		S Muller	D Hendriks	UPGRADE HAWSTON SPORT COMPLEX STADIUM	Combined / Multi project	MIG	Ward 08	Hermanus	-	500 000.00
B47	Infrastructure & Planning	New tender		S Muller	D Hendriks	OVERSTRAND WIDE SPOPRTSTS FACILITIES	Stand Alone	Prov-Sport&Rec	Overstrand	Overstrand	600 000.00	-
B48	Infrastructure & Planning	N/A		S Muller	R Kuchar	HERMANUS SPORT FACILITY- IMPROVEMENT	Stand Alone	Surplus	Ward 03	Hermanus	1 900 000.00	-
B49	Community Services	New tender		R Williams	F Myburgh	STANFORD FENCE: SOCCER & RUGBY CLUBHOUSES	Stand Alone	Surplus	Ward 01	Stanford	400 000.00	-
B50	Community Services	New tender		R Williams	D Nel	MOUNT PLEASANT:UPGRADING OF SPORTSGROUNDS	Stand Alone	Operating Cash-WSP	Ward 04	Hermanus	50 000.00	-
B51	Community Services	New tender	N/A	R Williams	T Marx	RESTORATION AND UPGRADE OF BEACH AREA INCLUDING FACILITIES	Stand Alone	Operating Cash-WSP	Ward 07	Sandbaai	300 000.00	-
B52	Community Services	New tender		R Williams	D Nel	UPGRADING SCHULPHOEK OUTDOOR GYM & FENCING	Combined / Multi project	Operating Cash-WSP	Ward 12	Hermanus	200 000.00	-

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B53	Infrastructure & Planning	SC55/2007		S Muller	D Hendriks	LCH SERVICES CONSTRUCTION CONTRACTS	Stand Alone	Construction Contracts	Overstrand	Overstrand	52 259 085.00	36 458 195.00
B54	Infrastructure & Planning	SC55/2007		S Muller	D Hendriks	HAWSTON NEW HOUSING DEVELOPMENT R43 WALL	Stand Alone	Surplus	Ward 08	Hermanus	2 100 000.00	-
B55	Community Services	New tender		R Williams	R Williams T Steenberg	VEHICLES ROADS	Stand Alone	Surplus	Overstrand	Overstrand	1 306 087.00	3 675 000.00
B56	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 02	Gansbaai	200 000.00	-
B57	Community Services	New tender		R Williams	J Solomons	GANSBAAI SIDEWALKS	Combined / Multi project	Gansbaai	Ward 02	Gansbaai	100 000.00	-
B58	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	100 000.00	-
B59	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 14	Gansbaai	100 000.00	-
B60	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 14	Gansbaai	100 000.00	-
B61	Community Services	New tender		R Williams	J Solomons	SIDEWALKS	Combined / Multi project	Gansbaai	Ward 14	Gansbaai	50 000.00	-
B62	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CONSTRUCTION OF NEW CLIFF PATHS	Combined / Multi project	Operating Cash-WSP	Ward 03	Hermanus	100 000.00	-
B63	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	TRAFFIC CALMING	Combined / Multi project	Operating Cash-WSP	Ward 03	Hermanus	50 000.00	-
B64	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	MOUNT PLEASANT:SPEEDCALMING	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	25 000.00	-
B65	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	MOUNT PLEASANT:SIDEWALKS	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	50 000.00	-
B66	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	UPGRADING OF FRONT AREA OF HUIS LETTIE THERON	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	50 000.00	-
B67	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	WESTCLIFF:SIDEWALKS	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	75 000.00	-
B68	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	VIEWING POINT UPGRADE STILL STREET	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	100 000.00	-
B69	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	WESTCLIFF:SPEEDCALMING	Combined / Multi project	Operating Cash-WSP	Ward 04	Hermanus	50 000.00	-
B70	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CONSTRUCTION OF SIDEWALKS	Combined / Multi project	Operating Cash-WSP	Ward 06	Hermanus	200 000.00	-
B71	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CURBING AND TAR/PAVING OF SIDEWALKS	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	180 000.00	-
B72	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CURBING AND TARRING OF SIDEWALKS-HAWSTON	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	100 000.00	-

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B73	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	TRAFFIC CALMING-HAWSTON	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	50 000.00	-
B74	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	SIDEWALKS AND SPEED CALMING MEASURES	Combined / Multi project	Operating Cash-WSP	Ward 12	Hermanus	150 000.00	-
B75	Community Services	SC1874/2018	2021/06/30	R Williams	D Van Rhodie	PROTEADORP HEIDELAND CRECHE PARKING AREA	Combined / Multi project	Operating Cash-WSP	Ward 9	Kleinmond	65 000.00	-
B76	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	200 000.00	-
B77	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	CONSTRUCTION AND EXTENSION OF COASTAL PATH	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	200 000.00	-
B78	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL –STONE WALL ON BOTH SIDES OF ENTRANCE AND EXIT	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	70 000.00	-
B79	Community Services	New tender		R Williams	J Solomons	TRAFFIC CALMING	Combined / Multi project	Operating Cash-WSP	Ward 01	Stanford	50 000.00	-
B80	Community Services	New tender		R Williams	J Solomons	TRAFFIC CALMING	Combined / Multi project	Operating Cash-WSP	Ward 11	Gansbaai	50 000.00	-
B81	Community Services	New tender		R Williams	J Solomons	TRAFFIC CALMING	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	50 000.00	-
B82	Community Services	New tender		R Williams	T Marx	SIDEWALKS AND SPEED CALMING MEASURES	Combined / Multi project	Operating Cash-WSP	Ward 12	Hermanus	150 000.00	-
B83	Community Services	New tender		R Williams	T Marx	CONSTRUCTION AND UPGRADING OF ATLANTIC DRIVE WALKWAY	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	200 000.00	-
B84	Community Services	New tender		R Williams	T Marx	CONSTRUCTION AND EXTENSION OF COASTAL PATH	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	200 000.00	-
B85	Community Services	New tender		R Williams	T Marx	UPGRADING OF MARINE DRIVE COASTAL AREA AT JAN RABIE POOL –STONE WALL ON BOTH SIDES OF ENTRANCE AND EXIT	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	70 000.00	-
B86	Community Services	New tender		R Williams	F Myburgh	REVITALISATION OF CBD	Stand Alone	Operating Cash-WSP	Ward 01	Stanford	200 000.00	-
B87	Community Services	New tender		R Williams	F Myburgh	REVITALISATION OF CBD	Stand Alone	Surplus -Non tariff	Ward 01	Stanford	400 000.00	-
B88	Infrastructure & Planning	New tender		S Muller	D Hendriks	BLOMPARK HOUSING PROJECT BUS ROUTE	Stand Alone	MIG	Ward 14	Gansbaai	5 583 000.00	5 000 000.00
B89	Infrastructure & Planning	New tender		S Muller	D Hendriks	STANFORD HOUSING PROJECT BUS ROUTE	Stand Alone	MIG	Ward 01	Stanford	-	4 000 000.00
B90	Infrastructure & Planning	New tender		S Muller	D Hendriks	MASAKHANE HOUSING PROJECT BUS ROUTE	Stand Alone	MIG	Ward 02	Gansbaai	-	4 000 000.00
B91	Infrastructure & Planning	New tender		S Muller	D Maree	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F1/4)	Stand Alone	EL22/23/24	Multi-ward Gb Area	Gansbaai	17 000 000.00	2 100 000.00
B92	Infrastructure & Planning	New tender		S Muller	D Maree	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F2/4)	Stand Alone	DBSA-Public Cont	Multi-ward Gb Area	Gansbaai	11 900 000.00	-

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B93	Infrastructure & Planning	New tender		S Muller	D Maree	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F3/4)	Stand Alone	BICL	Multi-ward Gb Area	Gansbaai	6 500 000.00	-
B94	Community Services	New tender		S Muller	D Maree	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION (F4/4)	Stand Alone	INEP	Multi-ward Gb Area	Gansbaai	15 000 000.00	-
B95	Infrastructure & Planning	New tender		S Muller	K d Plessis	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	Stand Alone	INEP	Overstrand	Overstrand	3 519 000.00	7 000 000.00
B96	Community Services	New tender		R Williams	D Lakey	POWER CABLE TO KLEINMOND SLIPWAY FACILITIES	Stand Alone	Surplus -Non tariff	Ward 09	Kleinmond	115 000.00	-
B97	Infrastructure & Planning	New tender		S Muller	K d Plessis	ELECTRIFICATION OF LOW COST HOUSING AREAS	Stand Alone	Surplus -Non tariff	Overstrand	Overstrand	2 500 000.00	-
B98	Infrastructure & Planning	New tender		S Muller	K d Plessis	HERMANUS:MV & LV UPGRADE/REPLACEMENT (F1/2)	Combined / Multi project	EL22/23/24	Ward 03	Hermanus	-	3 000 000.00
B99	Infrastructure & Planning	New tender		S Muller	K d Plessis	HERMANUS MV LV UPGRADE REPLACEMENT (F2/2)	Combined / Multi project	EL22/23/24	Ward 03	Hermanus	-	3 000 000.00
B100	Infrastructure & Planning	New tender		S Muller	K d Plessis	KLEINMOND MV LV NETWORK UPGRADE	Combined / Multi project	EL22/23/24	Ward 09	Kleinmond	-	2 000 000.00
B101	Infrastructure & Planning	New tender		S Muller	K d Plessis	HAWSTON MV LV UPGRADE REPLACEMENT	Combined / Multi project	EL22/23/24	Ward 08	Hermanus	-	2 000 000.00
B102	Community Services	New tender		R Williams	T Steenberg	VEHICLES ELECTRICITY DISTRIBUTION HM		Surplus	Overstrand	Overstrand	2 230 435.00	-
B103	Infrastructure & Planning	New tender		S Muller	K d Plessis	STREET LIGHTS	Combined / Multi project	Operating Cash-WSP	Ward 07	Hermanus	100 000.00	-
B104	Infrastructure & Planning	New tender		S Muller	K d Plessis	STREET LIGHTS	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	30 000.00	-
B105	Infrastructure & Planning	New tender		S Muller	K d Plessis	STREET LIGHTS	Combined / Multi project	Operating Cash-WSP	Ward 13	Hermanus	30 000.00	-
B106	Infrastructure & Planning	New tender		S Muller	S Muller	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENCY	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	1 000 000.00	-
B107	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	REFURBISHMENT OF BULK WATER PIPELINES	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	3 000 000.00	2 000 000.00
B108	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	FENCING AT WATER INSTALLATIONS	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	700 000.00	500 000.00
B109	Infrastructure & Planning	SC 2108/2020	2022/06/30	S Muller	H Blignaut	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	10 000 000.00	10 000 000.00
B110	Infrastructure & Planning	SC 2192/2021	To be awarded	S Muller	H Blignaut	REPLACEMENT OF OVERSTRAND WATER PIPES(F1/2)	Combined / Multi project	EL21-INFRA LEVY-R/O	Overstrand	Overstrand	8 000 000.00	-
B111	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	WATER FACILITIES CONTINGENCY	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	400 000.00	500 000.00
B112	Infrastructure & Planning	New tender		S Muller	H Blignaut	REFURBISHMENT OF KLEINMOND BUFFELS RIVER WTW	Combined / Multi project	EL22/23/24	Multi-ward Kleinmond Area	Kleinmond	-	6 000 000.00

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B113	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	ACCESS ROADS TO KLEINMOND BUFFELS RIVER WTW UPGRADE	Combined / Multi project	EL22/23/24	Multi-ward Kleinmond Area	Kleinmond	2 000 000.00	-
B114	Infrastructure & Planning	New tender		S Muller	H Blignaut	NEW VOORBERG BOOSTER PUMP STATION	Combined / Multi project	EL22/23/24	Ward 10	Kleinmond	-	3 000 000.00
B115	Infrastructure & Planning	SC 1938/2018	2021/06/30	S Muller	H Blignaut	UPGRADE HERMANUS WELL FIELDS PHASE 2	Combined / Multi project	EL21 -Roll over	Multi-ward Hermanus Area	Hermanus	2 000 000.00	-
B116	Infrastructure & Planning	New tender	N/A	S Muller	D Hendriks	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	Combined / Multi project	MIG	Ward 02	Gansbaai	4 000 000.00	3 900 000.00
B117	Infrastructure & Planning	New tender	N/A	S Muller	D Hendriks	UPGRADE BULK WATER	Combined / Multi project	MIG	Ward 01	Stanford	5 615 000.00	-
B121	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	SEWERAGE FACILITIES CONTINGENCY	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	650 000.00	700 000.00
B122	Infrastructure & Planning	SC 2159/2020	Tender to be cancelled	S Muller	H Blignaut	KLEINMOND SEWER NETWORK EXTENSION	Combined / Multi project	EL22/23/24	Ward 09	Kleinmond	-	4 000 000.00
B123	Infrastructure & Planning	New tender		S Muller	H Blignaut	KLEINMOND WWTW REFURBISH UPGRADE (F1/2)	Combined / Multi project	EL22/23/24	Multi-ward Kleinmond Area	Kleinmond	3 450 000.00	8 000 000.00
B124	Infrastructure & Planning	New tender		S Muller	H Blignaut	KLEINMOND WWTW REFURBISH UPGRADE (F2/2)	Combined / Multi project	MIG	Multi-ward Kleinmond Area	Kleinmond	-	2 000 000.00
B125	Infrastructure & Planning	SC 2185/2021	2022/06/30	S Muller	H Blignaut	GANSBAAI CBD SEWER NETWORK EXTENSION (F1/2)	Combined / Multi project	EL22/23/24	Ward 02	Gansbaai	4 000 000.00	-
B126	Infrastructure & Planning	SC 2185/2021		S Muller	H Blignaut	GANSBAAI CBD SEWER NETWORK EXTENSION (F2/2)	Combined / Multi project	EL21-INFRA LEVY-R/O	Ward 02	Gansbaai	2 250 000.00	-
B127	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	FENCING AT SEWERAGE INSTALLATIONS	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	800 000.00	-
B128	Infrastructure & Planning	SC 2171/2020	2023/06/30	S Muller	H Blignaut	UPGRADING OF PUMPSTATIONS RISING MAINS (F1/3)	Combined / Multi project	EL22/23/24	Overstrand	Overstrand	4 000 000.00	5 000 000.00
B129	Infrastructure & Planning	SC 2171/2020	2023/06/30	S Muller	H Blignaut	UPGRADING OF PUMPSTATIONS RISING MAINS (F2/3)	Combined / Multi project	EL21-Roll over	Overstrand	Overstrand	5 000 000.00	-
B130	Infrastructure & Planning	SC 2171/2020	2023/06/30	S Muller	H Blignaut	UPGRADING OF PUMPSTATIONS RISING MAINS (F3/3)	Combined / Multi project	WSIG	Overstrand	Overstrand	5 182 000.00	9 200 000.00
B131	Infrastructure & Planning	New tender		S Muller	H Blignaut	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	Combined / Multi project	EL22/23/24	Multi-ward Hermanus Area	Hermanus	3 000 000.00	-
B132	Infrastructure & Planning	New tender	N/A	S Muller	D Hendriks	UPGRADE BULK SEWER SUPPLY AREA A&B	Combined / Multi project	MIG	Ward 02	Gansbaai	4 834 000.00	5 228 000.00
B133	Infrastructure & Planning	SC 1890/2018	2033/12/07	S Muller	H Blignaut	FENCING AT SEWERAGE INSTALLATIONS	Combined / Multi project	Surplus -Non tariff	Overstrand	Overstrand	1 200 000.00	-
B134	Infrastructure & Planning	New tender		S Muller	H Blignaut	REFURBISH HERMANUS WWTW TREATED EFFLUENT IRRIGATION PIPELINE	Combined / Multi project	EL22/23/24	Multi-ward Hermanus Area	Hermanus		1 200 000.00
B135	Community Services	New tender		R Williams	J Solomons	STORMWATER AD-HOC	Stand Alone	Gansbaai	Ward 11	Gansbaai	1 500 000.00	-

DMP REF #	Directorate [R]	Existing Tender Number	Expiry Date of current contract	Contract Director	Contract Owner	Project Name / Tender Description	Project Type Stand alone or Combined /Mulit project	Funding source	Ward	Area	Est. Expenditure as per budget 2021/2022	Est. Expenditure 2022/2023
B136	Community Services	SC1874/2018	2021/06/30	R Williams	D Van Rhodie	STORMWATER NETWORK	Stand Alone	Surplus -Non tariff	Ward 10	Kleinmond	1 000 000.00	-
B137	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	STORMWATER NETWORK	Combined / Multi project	Surplus -Non tariff	Ward 05	Hermanus	1 000 000.00	-
B138	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	SANDBAAI BOULEVARD STORMWATER PROJECT	Combined / Multi project	Land Sales	Ward 07		1 250 000.00	-
B139	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Stanford	Ward 01	Stanford	50 000.00	-
B140	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Stanford	Ward 01	Stanford	50 000.00	-
B141	Community Services	New tender		R Williams	J Solomons	STORMWATER	Combined / Multi project	Gansbaai	Ward 02	Gansbaai	100 000.00	-
B142	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 02	Gansbaai	100 000.00	-
B143	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	100 000.00	-
B144	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	50 000.00	-
B145	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	50 000.00	-
B146	Community Services	New tender		R Williams	J Solomons	STORMWATER(AD-HOC)	Combined / Multi project	Gansbaai	Ward 11	Gansbaai	100 000.00	-
B147	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	STORM WATER DRAINS	Combined / Multi project	Operating Cash-WSP	Ward 05	Hermanus	300 000.00	-
B148	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	SUBSOIL DRAINAGE	Combined / Multi project	Operating Cash-WSP	Ward 05	Hermanus	200 000.00	-
B149	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	INSTALLATION OF SUBSOIL DRAINAGE	Combined / Multi project	Operating Cash-WSP	Ward 06	Hermanus	200 000.00	-
B150	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	STORMWATER AND TARRING OF CIRCLES-HAWSTON	Combined / Multi project	Operating Cash-WSP	Ward 08	Hermanus	100 000.00	-
B151	Community Services	SC2132/2020	2023/06/30	R Williams	D Van Rhodie	STORMWATER	Combined / Multi project	Operating Cash-WSP	Ward 10	Rooiels	30 000.00	-
B152	Community Services	SC1874/2018	2021/06/30	R Williams	T Marx	STORMWATER DRAINS	Combined / Multi project	Operating Cash-WSP	Ward 12	Hermanus	150 000.00	-
B153	Community Services	New tender		R Williams	D Nel	HERMANUS TRANSFER STATION NEW BOUNDARY WALL (F1/2)	Combined / Multi project	Hermanus	Hermanus	Hermanus	1 250 000.00	-
B154	Community Services	New tender		R Williams	D Nel	HERMANUS TRANSFER STATION NEW BOUNDARY WALL (F2/2)	Combined / Multi project	Hermanus	Hermanus	Hermanus	770 260.00	-
B155	Protection Services	New tender		N Michaels	L Smith	CHANGE OF KLEINMOND FIRE STATION	Stand Alone	Capital	Kleinmond	Kleinmond	300 000.00	-

DMP REF #	Directorate [R]	Existing Tender Number	Expiry Date of current contract	Contract Director	Contract Owner	Project Name / Tender Description	Project Type Stand alone or Combined /Mulit project	Funding source	Ward	Area	Est. Expenditure as per budget 2021/2022	Est. Expenditure 2022/2023
B156	Protection Services	New tender		N Michaels	L Smith	MAINTENANCE OF EQUIPMENT AND BUILDINGS	Stand Alone	Operating Cash - WSP	Overstrand	Overstrand	206 671.00	-
B157	Infrastructure & Planning	New tender		S Muller	C Mitchell	VOELKLIP DROP OFF & MINI DROP OFF -ELECTRIC FENCING	Stand Alone	EL22/23/24	Multi-ward Hermanus Area	Hermanus	90 000.00	-
C	**SECTION C: PROJECTS FUNDED FROM OPERATIONAL BUDGET**											
C01	Community Services	N/A	N/A	R Williams	B Plaatjies	ONRUS CARAVAN PARK: REPAIRS AND MAINTENANCE OF ABLUTION BLOCKS	Stand Alone	Operating Cash-WSP	13	Onrus	800 000.00	-
C02	Community Services	N/A	N/A	R Williams	B Plaatjies	ZWELIHLE COMMUNITY HALL: REPAIRS AND MAINTENANCE	Stand Alone	Operating Cash-WSP	6	Zwelihle	400 000.00	-
C03	Community Services	N/A	N/A	R Williams	B Plaatjies	MUNICIPAL OFFICE BUILDING: ALTERATIONS AND RENOVATIONS FOR DISABLE TOILET AND STORAGE	Stand Alone	Operating Cash-WSP	3	Hermanus	300 000.00	-
C04	Community Services	N/A	N/A	R Williams	B Plaatjies	HERMANUS AREA: LATTE SHADE PORTS	Stand Alone	Operating Cash-WSP	3,4,5,6,7,8,12,13	Hermanus,Zwelihle	200 000.00	-
C05	Community Services	N/A	N/A	R Williams	B Plaatjies	MAINTENANCE OF HAWSTON ABALONE HALL	Stand Alone	Operating Cash	8	Hawston	300 000.00	-
C06	Community Services	N/A	N/A	R Williams	B Plaatjies	UPGRADING OF HAWSTON SWIMMING POOL	Stand Alone	Operating Cash	8	Hawston	400 000.00	-
C07	Community Services	N/A	N/A	R Williams	D Nel	MUNICIPAL OFFICES: ROOF MAINTENANCE	Stand Alone	Overstrand	Overstrand	Overstrand	200 000.00	-
C08	Community Services	N/A	N/A	R Williams	T Marx	MUNICIPAL OFFICES: AIRCONDITIONERS	Stand Alone	Overstrand	Overstrand	Overstrand	200 000.00	-
C09	Community Services	N/A	N/A	R Williams	D Nel	MUNICIPAL YARD: WATER AND SANITIZING DEPARTMENT: ALTERATIONS AND BUILDING MAINTENANCE	Stand Alone	Overstrand	Overstrand	Overstrand	1 700 000.00	-
C10	Community Services	N/A	N/A	R Williams	D Nel	DAVIES TIDAL POOL: ALTERATIONS AND BUILDING MAINTENANCE	Stand Alone	Overstrand	Overstrand	Overstrand	350 000.00	-
C11	Community Services	N/A	N/A	R Williams	D Nel	BEACH ABLUTION FACILITIES: ALTERATIONS AND BUILDING MAINTENANCE	Stand Alone	Overstrand	Overstrand	Overstrand	300 000.00	-
D	**SECTION D: LAND SALES / LEASING**											
D1	Community Services	N/A	N/A	R Williams	A Wyngaard	HERMANUS AREA: BEACH STALLS RENTAL	Stand Alone	Income Generating	Ward 3, 7, 8	Hermanus, Sandbaai, Hawston		

	DIRECTORATE	Total number of projects	Value of total projects	% of total value of projects
1	COMMUNITY SERVICES	101	106 659 855.25	**19.70%**
2	ECONOMIC DEVELOPMENT & TOURISM	1	135 000.00	**0.02%**
3	FINANCE	5	35 737 695.25	**6.60%**
4	INFRASTRUCTURE & PLANNING SERVICES	62	378 448 757.00	**69.89%**
5	MANAGEMENT SERVICES	13	15 457 135.57	**2.85%**
6	PROTECTION & SECURITY SERVICES	13	5 022 649.84	**0.93%**
	TOTAL PROJECTS LISTED ON DMP	**195**	**541 461 092.91**	**100%**

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
3 498 000.00	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
4 352 637.25	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
568 114.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/09/17		2021/09/28		2021/10/07		2021/11/08		90	2021/11/22		2021/11/29			2021/11/29	
670 500.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/09/17		2021/09/28		2021/10/07		2021/11/08		90	2021/11/22		2021/11/29			2021/11/29	
3 180 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/28		2022/03/15		2022/03/22		2022/04/22		90	2022/05/06		2022/05/13			2022/05/13	
9 540 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/28		2022/03/15		2022/03/22		2022/04/22		90	2022/05/06		2022/05/13			2022/05/13	
2 226 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/28		2022/03/15		2022/03/22		2022/04/22		90	2022/05/06		2022/05/13			2022/05/13	
-	Tender	Yes	2022/07/01	36	2025/06/30	2021/11/01		2021/11/08		2021/11/14		2021/12/14		90	2022/01/28		2022/02/08			2022/02/08	
9 540 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/28		2022/03/15		2022/03/22		2022/04/22		90	2022/05/06		2022/05/13			2022/05/13	
4 076 149.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/07/12		2021/07/14		2021/07/15		2021/08/13		90	2021/09/09		2021/09/17			2021/09/20	
224 720.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/10/04		2021/10/12		2021/10/29		2021/12/03		90	2022/01/14		2022/01/27			2022/01/31	
16 082 214.00	Tender		2022/07/01	36	2025/06/30	2021/08/02		2021/08/04		2021/08/05		2021/08/27		90	2021/10/21		2021/10/29			2021/11/01	
224 720.00	Tender		2022/07/01	36	2025/06/30	2021/10/04		2021/10/12		2021/10/29		2021/12/03		90	2022/01/14		2022/01/27			2022/01/31	
5 687 191.67	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
942 871.76	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
16 307 831.82	Tender	Yes	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
12 739 800.00	Tender	Yes	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
Unknown	Tender	Yes	2022/07/01	36	2025/06/30	2022/02/02		2022/02/09		2022/02/25		2022/04/01		90	2022/05/19		2022/05/27			2022/05/27	
N/A	Tender	Yes	2022/06/01	119	2032/04/30	2021/10/01		2021/11/08		2021/11/14		2021/12/14		90	2022/01/28		2022/02/08			2022/02/08	
-	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
1 010 000.00	Tender	Yes	2022/07/01	36	2025/06/30	2022/03/02		2022/03/09		2022/03/25		2022/04/20		90	2022/05/19		2022/05/27			2022/05/27	

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
-	Tender	Yes	2022/07/01	36	2025/06/30	2021/09/01		2021/10/08		2021/10/14		2021/11/14		90	2022/01/28		2022/02/08			2022/02/08	
513 766.86	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
1 126 567.55	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		08/10/2021		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
566 801.16	Sec 116 (3) Amendment of Contract	No	2022/07/01	36	2025/06/30	2021/10/01		2021/10/08		2021/10/22		2021/12/06		90	2022/02/03		2022/02/18			2022/02/18	
-	Tender	Yes	2022/07/01	36	2025/06/30	2021/01/08		2021/01/14		2021/01/21		2021/02/25		90	2021/04/01		2021/04/08			2021/04/08	
-	Tender	Yes	2022/07/01	36	2025/06/30	2021/01/08		2021/01/14		2021/01/21		2021/02/25		90	2021/04/01		2021/04/08			2021/04/08	
-	Tender	Yes	2022/07/01	36	2025/06/30	2022/01/12		2022/01/18		2022/02/02		2022/03/03		90	2022/04/28		2022/05/08			2022/05/08	
-	Tender	Yes	2022/07/01	36	2025/06/30	2022/01/12		2022/01/18		2022/02/02		2022/03/03		90	2022/04/28		2022/05/08			2022/05/08	
1 800 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/01		2021/07/08		2021/07/21		2021/08/21		90	2021/09/21		2021/09/28			2021/09/28	
750 000.00	Tender	Yes	2021/10/01	21	2023/06/30	2021/08/01		2021/08/08		2021/08/21		2021/09/21		90	2021/10/21		2021/10/21			2021/10/21	
6 350 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/01		2021/07/08		2021/07/21		2021/08/21		90	2021/09/21		2021/09/28			2021/09/28	
900 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/01		2021/07/08		2021/07/21		2021/08/21		90	2021/09/21		2021/09/28			2021/09/28	
750 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/11		2021/07/18		2021/07/28		2021/08/29		90	2021/09/29		2021/10/07			2021/10/14	
900 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/11		2021/07/18		2021/07/28		2021/08/29		90	2021/09/29		2021/10/07			2021/10/14	
1 800 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/11		2021/07/18		2021/07/28		2021/08/29		90	2021/09/29		2021/10/07			2021/10/14	
180 000.00	Formal Quotation	No	2021/09/15	12	2022/06/30	2021/07/20		2021/07/27		2021/07/30		2021/08/14		90	2021/09/14		2021/09/14			2021/09/14	
300 000.00	Tender	Yes	2022/01/17	6	2022/06/30	2021/10/04		2021/10/12		2021/10/21		2021/11/11		90	2021/11/25		2021/12/10		2022/02/10		2021/12/31
1 000 000.00	Tender	Yes	2021/08/01	11	2022/06/30	2021/05/01		2021/05/08		2021/05/21		2021/06/21		90	2021/07/21		2021/07/28			2021/07/28	
1 052 060.00	Tender	Yes	2021/08/01	11	2022/06/30	2021/05/01		2021/05/08		2021/05/21		2021/06/21		90	2021/07/21		2021/07/28			2021/07/28	
1 050 000.00	Tender	Yes	2021/09/01	22	2023/06/30	2021/07/01		2021/07/08		2021/07/21		2021/08/21		90	2021/09/21		2021/09/28			2021/09/28	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
865 652.00	Tender	Yes	2021/09/01	10	2022/06/30	2021/07/11		2021/07/18		2021/07/28		2021/08/29		90	2021/09/29		2021/10/07			2021/10/14	
50 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/09		2021/08/24		2021/09/24		90	2021/10/24		2021/11/04			2021/11/04	
100 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/09		2021/08/24		2021/09/24		90	2021/10/24		2021/11/04			2021/11/04	
40 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/09		2021/08/24		2021/09/24		90	2021/10/24		2021/11/04			2021/11/04	
50 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/09		2021/08/24		2021/09/24		90	2021/10/24		2021/11/04			2021/11/04	
2 000 000.00	Tender	Yes	2021/07/01	7	2022/06/30	2021/03/25		2021/03/29		2021/04/14		2021/05/14		90	2021/06/14		2021/06/21			2021/06/21	
2 100 000.00	Tender	Yes	2021/07/01	7	2022/06/30	2021/03/25		2021/03/29		2021/04/14		2021/05/15		90	2021/06/14		2021/06/21			2021/06/21	
500 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
475 000.00	Existing Contract	No	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
147 070.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
700 000.00	Tender	No	2022/04/01	3	2022/06/30	2021/12/01		2021/12/15		2022/01/14		2022/01/28		90	2022/02/15		2022/02/25			2022/02/25	
135 000.00	Formal Quotation	No	2022/04/01	12	2023/03/31	2022/01/14		2021/01/21		2021/01/29		2021/02/14		90	2021/03/14		2021/03/14			2021/03/14	
1 110 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
250 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
500 000.00	Tender	No	2022/02/01	3	2022/04/30	2021/08/03		2021/08/17		2021/08/27		2021/09/10		90	2021/10/07		2021/10/22			2021/10/22	
145 000.00	Formal Quotation	No	2021/11/01	1	2021/12/01	2021/08/03		2021/08/17		2021/08/27		2021/09/10		90	2021/10/07				2021/12/10	2021/10/15	
2 280 000.00	Tender	Yes	2021/08/01	23	30 06 2023	2021/05/01		2021/05/08		2021/05/21		2021/06/21		90	2021/07/21		2021/07/28			2021/07/28	
347 826.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
610 366.00	Tender		2021/10/01	10 months	2022/06/30	2021/08/01		2021/08/05		2021/08/12		2021/08/26		90	2021/09/15		2021/09/22			2021/09/22	
633 476.00	Tender		2021/10/01	10 months	2022/06/30	2021/08/01		2021/08/05		2021/08/12		2021/08/26		90	2021/09/15		2021/09/22			2021/09/22	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
300 000.00	Tender		2021/10/01	10 months	2022/06/30	2021/08/01		2021/08/05		2021/08/12		2021/08/26		90	2021/09/15		2021/09/22			2021/09/22	
60 000.00	Formal Quotation	No	2021/11/01	1	2021/12/01	2021/08/03		2021/08/17		2021/08/27		2021/09/10		90	2021/10/07				10/12/2021	15/10/2021	
110 000.00	Formal Quotation	No	2022/02/01	2	2022/03/31	2021/11/01		2021/11/09		2021/11/19		2021/12/03		90	2022/01/17				03/03/2022	24/01/2022	
35 000.00	Formal Quotation	Yes	2021/10/01	9	2022/06/30	2021/08/01		2021/08/08		2021/08/14		2021/08/28		90	2021/09/28		2021/09/28			2021/09/28	
875 000.00	Tender		2021/10/01	10 months	2022/06/30	2021/08/01		2021/08/05		2021/08/12		2021/08/26		90	2021/09/15		2021/09/22			2021/09/22	
80 000.00	Formal Quotation		2021/08/01	2	2021/09/30	2021/07/19		2021/08/02		2021/08/10		2021/08/26		90	2021/09/09				2021/10/08	2021/09/17	
300 000.00	Tender		2021/07/01	12 months	2022/06/30	2021/08/01		2021/04/25		2021/03/26		2021/04/01		90	2021/04/08		2021/04/15			2021/04/15	
100 000.00	Formal Quotation		2021/08/01	2	2021/09/30	2021/07/19		2021/08/02		2021/08/10		2021/08/26		90	2021/09/09		2021/09/16		2021/10/08	2021/09/17	
4 373 611.00	Tender	Yes	2021/07/01	12	2022/06/30	2021/03/01		2021/03/28		2021/04/10		2021/05/10		90	2021/06/01		2021/06/08			2021/06/08	
100 000.00	Formal Quotation	Yes	2022/01/01	6	2022/06/30	2021/10/01		2021/10/08		2021/10/14		2021/10/28		90	2021/11/28		2021/11/28			2021/11/28	
600 000.00	Tender	No	2022/01/21	5	2022/06/30	2021/10/01		2021/10/06		2021/10/15		2021/11/19		90	2021/12/09		2021/12/17		2022/01/13	2021/12/17	
1 138 737.00	Tender	No	2022/01/21	5	2022/06/30	2021/10/01		2021/10/06		2021/10/15		2021/11/19		90	2021/12/09		2021/12/17		2022/01/13	2021/12/17	
2 021 000.00	Tender	No	2022/01/21	5	2022/06/30	2021/10/01		2021/10/06		2021/10/15		2021/11/19		90	2021/12/09		2021/12/17		2022/01/13	2021/12/17	
5 500 000.00	Tender	Yes	2021/11/01	18	2023/06/30	2021/07/01		2021/07/08		2021/07/14		2021/08/14		90	2021/09/14		2021/09/24			2021/09/24	
600 000.00	Tender	Yes	2022/03/01	4	2022/06/30	2021/07/01		2021/07/08		2021/07/14		2021/08/14		90	2021/09/14		2021/09/24			2021/09/24	
1 900 000.00	Tender	Yes	2021/10/01	9 months	2022/06/30	2021/07/01		2021/07/08		2021/07/22		2021/08/27		90	2021/08/26		2021/09/03			2021/09/03	
400 000.00	Tender		2021/08/01	6	2021/12/30	2021/08/02		2021/08/10		2021/08/26		2021/10/01		90	2021/10/19		2021/10/29		2021/11/26	2021/11/30	
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
300 000.00	Tender	Yes	2022/03/01	4	2022/06/30	2021/07/01		2021/07/08		2021/07/14		2021/08/14		90	2021/09/14		2021/09/24			2021/09/24	
200 000.00	Formal Quotation	Yes	2021/07/01	12	2022/06/30	2021/04/25		2021/04/25		2021/03/26		2021/04/01		90	2021/04/08		2021/04/15			2021/04/15	

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
88 717 280.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2 100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7 431 087.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
180 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 000.00	Formal Quotation	Yes	2022/02/01	5	2022/06/30	2021/10/01		2021/10/08		2021/10/19		2021/11/19		90	2021/12/15		2021/01/19			2021/01/19	
200 000.00	Tender	Yes	2022/02/01	5	2022/06/30	2021/10/01		2021/10/08		2021/10/19		2021/11/19		90	2021/12/15		2021/01/19			2021/01/19	
200 000.00	Tender	Yes	2022/03/01	4	2022/06/30	2021/11/01		2021/11/08		2021/11/19		2021/12/19		90	2021/01/19		2021/01/25			2021/01/25	
70 000.00	Formal Quotation	No	2022/03/01	4	2022/06/30	2021/11/02		2021/11/08		2021/1119		2021/12/19		90	2021/01/19		2021/01/25			2021/01/25	
200 000.00	Tender		2021/08/01	6	2021/12/30	2021/08/02		2021/08/10		2021/08/26		2021/10/01		90	2021/10/19		2021/10/29		2021/11/26	2021/11/30	
400 000.00	Tender		2021/08/01	6	2021/12/30	2021/08/02		2021/08/10		2021/08/26		2021/10/01		90	2021/10/19		2021/10/29		2021/11/26	2021/11/30	
10 583 000.00	Tender	No	2021/09/17	18	2023/06/30	2021/05/31		2021/06/04		2021/06/11		2021/07/16		90	2021/08/05		2021/08/13		2021/10/14	2021/08/13	
4 000 000.00	Tender	No	2022/07/01	18	2024/06/30	2022/03/04		2022/03/10		2022/03/17		2022/04/22		90	2022/05/12		2022/05/20		2022/07/21	2022/05/20	
6 000 000.00	Tender	No	2022/07/01	18	2024/06/30	2022/03/04		2022/03/10		2022/03/17		2022/04/22		90	2022/05/12		2022/05/20		2022/07/21	2022/05/20	
24 100 000.00	Tender	No	2021/09/01	24	2023/08/31	2021/04/16		2021/05/07		2021/05/21		2021/06/18		90	2021/07/21		2021/08/04		2021/09/16	2021/08/27	
11 900 000.00	Tender	No	2021/09/01	24	2023/08/31	2021/04/16		2021/05/07		2021/05/21		2021/06/18		90	2021/07/21		2021/08/04		2021/09/16	2021/08/27	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
6 500 000.00	Tender	No	2021/09/01	24	2023/08/31	2021/04/16		2021/05/07		2021/05/21		2021/06/18		90	2021/07/21		2021/08/04		2021/09/16	2021/08/27	
15 000 000.00	Tender	No	2021/09/01	24	2023/08/31	2021/04/16		2021/05/07		2021/05/21		2021/06/18		90	2021/07/21		2021/08/04		2021/09/16	2021/08/27	
21 275 400.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/07/30		2021/08/06		2021/08/20		2021/09/30		90	2021/10/28		2021/11/05		2021/11/19	2021/11/22	
115 000.00	Formal Quotation	No	2022/02/01	2	2022/03/31	2021/11/01		2021/11/09		2021/11/19		2021/12/03		90	2022/01/17				2022/03/03	2022/01/24	
2 500 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/07/30		2021/08/06		2021/08/20		2021/09/30		90	2021/10/28		2021/11/05		2021/11/19	2021/11/22	
9 000 000.00	Tender	Yes	2021/11/01	20	2023/06/30	2021/07/01		2021/07/08		2021/07/08		2021/08/08		90	2021/09/09		2021/09/14			2021/09/14	
3 000 000.00	Tender	Yes	2021/11/01	20	2023/06/30	2021/07/01		2021/07/08		2021/07/08		2021/08/08		90	2021/09/09		2021/09/14			2021/09/14	
4 000 000.00	Tender	Yes	2021/12/01	19	2023/06/30	2021//08/01		2021/08/08		2021/08/08		2021/09/08		90	2021/10/08		2021/10/15			2021/10/15	
4 000 000.00	Tender	Yes	2021/01/01	18	2023/06/30	2021/08/01		2021/08/08		2021/08/08		2021/09/08		90	2021/10/08		2021/10/15			2021/10/15	
2 230 435.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Formal Quotation	Yes	2022/02/02	5	2022/06/30	2021/09/01		2021/09/08		2021/09/08		2021/10/08		90	2021/11/08		2021/11/15			2021/11/15	
30 000.00	Formal Quotation	Yes	2022/02/02	5	2022/06/30	2021/09/01		2021/09/08		2021/09/08		2021/10/08		90	2021/11/08		2021/11/15			2021/11/15	
30 000.00	Tender	Yes	2022/02/02	5	2022/06/30	2021/09/01		2021/09/08		2021/09/08		2021/10/08		90	2021/11/08		2021/11/15			2021/11/15	
1 000 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6 500 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
750 000.00	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27 000 000.00	Tender	Yes	2022/09/30	21	2024/06/30	2022/04/15		2022/04/30		2022/05/15		2022/06/30		90	2022/08/20		2022/08/30			2022/08/30	
-	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 400 000.00	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20 000 000.00	Tender	Yes	2022/09/30	21	2024/06/30	2022/04/15		2022/04/30		2022/05/15		2022/06/30		90	2022/08/20		2022/08/30			2022/08/30	

DEMAND MANAGEMENT PLAN - 2021/2022

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
-	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3 000 000.00	Tender	Yes	2023/01/15	5	2023/06/30	2022/08/01		2022/08/10		2022/08/24		2022/10/05		90	2022/11/25		2022/12/05			2022/12/05	
2 000 000.00	Tender	Yes	2021/10/01	33	2024/06/30	2021/04/12		2021/04/21		2021/05/07		2021/06/11		90	2021/07/29		2021/08/06			2021/08/06	
7 900 000.00	Tender	No	2021/09/17	18	2023/06/30	2021/05/31		2021/06/04		2021/06/11		2021/07/16		90	2021/08/05		2021/08/13		2021/10/14	2021/08/13	
-	Tender	No	2021/09/17	9	2022/06/30	2021/05/31		2021/06/04		2021/06/11		2021/07/16		90	2021/08/05		2021/08/13		2021/10/14	2021/08/13	
2 050 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7 300 000.00	Tender	Yes	2022/01/17	18	2023/06/30	2021/08/10		2021/08/20		2021/09/03		2021/10/08		90	2021/11/25		2021/12/03			2021/12/03	
14 450 000.00	Tender	Yes	2022/05/01	26	2024/06/30	2021/10/11		2021/10/20		2021/10/29		2021/12/03		90	2022/01/27		2022/02/05			2022/02/05	
3 538 000.00	Tender	Yes	2022/07/01	12	2023/06/30	2021/11/01		2021/11/08		2021/11/14		2021/12/14		90	2021/01/19		2021/01/25			2021/01/25	
4 000 000.00	Tender	Yes	2021/06/01	13	2022/06/30	2021/02/03	2021/02/03	2021/02/17	2021/02/17	2021/02/26	2021/02/26	2021/04/01	2021/04/01	90	2021/05/20		2021/05/28		2021/06/30	2021/05/28	
2 250 000.00	Tender	Yes	2022/07/01	12	2023/06/30	2021/11/01		2021/11/08		2021/11/14		2021/12/14		90	2021/01/19		2021/01/25			2021/01/25	
800 000.00	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13 000 000.00	Tender	Yes	2021/06/01	25	2023/06/30	2021/01/06	2021/01/06	2021/01/12	2021/01/12	2021/01/15	2021/01/15	2021/02/19	2021/02/19	90	2021/04/22		2021/04/30			2021/04/30	
5 000 000.00	Tender	Yes	2022/03/01		2022/06/30	2022/10/01		2022/10/08		2022/10/19		2022/11/19		90	2022/01/09		2022/01/28			2022/01/28	
14 382 000.00	Tender	Yes	2022/03/01		2022/06/30	2022/10/01		2022/10/08		2022/10/19		2022/11/19		90	2022/01/09		2022/01/28			2022/01/28	
3 000 000.00	Tender	Yes	2022/01/17	5	2022/06/30	2021/08/10		2021/08/20		2021/09/03		2021/10/08		90	2021/11/18		2021/11/26			2021/11/26	
20 592 000.00	Tender	No	2021/11/01	27	2024/06/30	2021/07/09		2021/07/15		2021/07/23		2021/08/27		90	2021/09/16		2021/09/24		2021/11/25	2021/09/24	
1 200 000.00	Existing Contract	Yes	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 200 000.00	Tender	Yes	2023/01/15	5	2023/06/30	2022/08/11		2022/08/21		2022/09/04		2022/10/09		90	2022/11/19		2022/11/27			2022/11/27	
1 500 000.00	Tender	Yes	2021/03/30	5	2022/06/30	2021/08/02		2021/08/10		2021/08/24		2021/08/20		90	2021/09/20		2021/10/01			2021/10/01	

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Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
1 000 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/14		2021/09/05		2021/10/05			2021/11/05		2021/11/18			2021/11/18	
1 000 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 250 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
300 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30 000.00	Formal Quotation	No			2022/06/30	2022/01/25		2022/02/01		2022/02/14		2022/02/28		90	2022/03/28		2022/03/28			2022/03/28	
150 000.00	Existing Contract	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
-	Tender	Yes	2021/07/01	12 months	2022/06/30	2022/04/25		2022/04/25		2022/03/26		2022/04/01		90	2022/04/08		2022/04/15			2022/04/15	
-	Tender	Yes	2021/07/01	12 months	2021/06/30	2021/04/25		2021/04/25		2021/03/26		2021/04/01		90	2021/04/08		2021/04/15			2021/04/15	
300 000.00	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/14		2021/09/05		2021/10/05		90	2021/11/05		2021/11/18			2021/11/18	

DEMAND MANAGEMENT PLAN - 2021/2022

Total Estimated Project Cost	Procurement Process	Social Responsibility / Community Investment	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications	Actual Submission Date of Specs	Expected BSC	Actual BSC	Expected Date Advertised	Actual date advertised	Expected Tender Closing Date	Actual tender closing date	Validity Period in days	Expected BEC	Actual BEC date	Expected BAC	Actual BAC date	Expiry of validity period	Expected Final Award Date	Actual final award date
214 937.84	Tender	Yes	2021/12/01	7	2022/06/30	2021/08/01		2021/08/14		2021/09/05		2021/10/05		90	2021/11/05		2021/11/18			2021/11/18	
90 000.00	Tender	no	2021/11/01	1	2021/11/30	2021/07/02		2021/07/09		2021/07/23		2021/08/13		90	2021/09/17		2021/09/23		2021/11/12	2021/09/23	
800 000.00	Tender		2022/01/01	6	2022/06/30	2021/10/01		2021/10/14		2021/10/21		2021/11/15		90	2021/12/09		2021/12/17			2021/12/17	
400 000.00	Tender		2021/11/01	3	2022/02/28	2021/08/01		2021/08/12		2021/08/19		2021/09/10		90	2021/10/07		2021/10/15			2021/10/15	
300 000.00	Tender		2021/08/01	3	2021/10/30	2021/07/01		2021/07/15		2021/07/22		2021/09/17		90	2021/09/23		2021/09/30			2021/09/30	
200 000.00	Formal Quotation		2021/07/01	2	2021/09/01	2021/07/01		2021/07/08		2021/07/15		2021/08/13		90	2021/09/09		2021/09/16			2021/09/16	
300 000.00	Tender		2021/07/30	2	2021/09/01	2021/07/30		2021/08/13		2021/08/13		2021/08/13		90	2021/09/09		2021/09/16			2021/09/16	
400 000.00	Tender		2021/08/01	3	2021/10/30	2021/07/01		2021/07/15		2021/07/22		2021/09/17		90	2021/09/23		2021/09/30			2021/09/30	
200 000.00	Tender		2021/10/01	3	2021/12/31	2021/08/01		2021/08/20		2021/09/01		2021/09/06		90							
200 000.00	Existing Contract		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	90	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1 700 000.00	Tender		2021/07/01	3	2021/09/01	2021/03/01		2021/03/04		2021/05/01		2021/05/10		90	2021/06/30		2021/07/07			2021/07/07	
350 000.00	Tender		2021/07/01	2	2021/11/01	2021/07/01		2021/07/20		2021/08/01		2021/05/10		90	2021/06/30		2021/07/07			2021/07/07	
300 000.00	Tender		2021/07/01	2	2021/11/01	2021/07/01		2021/07/20		2021/08/01		2021/05/10		90	2021/06/30		2021/07/07			2021/07/07	
-	Formal Quotation		2021/12/01	5 month	2022/04/30	2021/08/16		2021/08/18		2021/09/02		2021/09/17		90	2021/10/07		2021/10/15			2021/10/18	
542 746 822.91																					

ANNEXURE K

COMMENTS ON THE DRAFT BUDGET & RESPONSES

PUBLIC COMMENTS ON DRAFT 2021/2022 BUDGET

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
1	**Franskraal Belastingbetalers & Inwonersvereniging**	**Edward de Kock**	01-Apr-21	Graag wil ons versoek watter elektrisiteit tarief vasstelling metode gebruik was om die verniging van 15.36% te regverdig as bogenoemde in aggeneem word'					Met die uitsondering van Elektrisiteit is ons te vrede met die voorgestelde verhogings maar voel ons tog met die huidige voorspelbare groei en werkloosheid in sekere sektore wat deur die ekonome voorspelword, dat u moontlik in die gees daarvan heroonveging gee aan die begrote uitgawes en tariewe om dit ook vir die inwoners meer bekostigbaar te maak in hierdie tyd van dalende en/of geen inkomste. **Refer to actual comment for details.**	The National Energy Regulator of South Africa (NERSA) approved a Municipal Tariff Guideline increase ('Guideline increase') for the 2021/22 financial year,of 14.59%, applicable to consumers of the municipalty, for of electricity. The municipality however, must provide for an increase of 17.8% on the monthly account for bulk electricity purchases of the municipality from Eskom. Taking into account that 70.8% of the Revenue for Electricity Service Charges will be spend on expenditure for the Bulk Purchases payable to Eskom, excluding maintenance costs of an extensive Electricity Infrastructure of billions, and all other overheads and operational costs, it is clear that tariff increase is realistic, aiming to maintain this critical service to the benefit of the Overstrand community.
2	**Ward 1 Committee Member**	**André Wagener**	12-Apr-21						Franskraal and Uilenkraalsmond Stormwater Upgrading The purpose of this project, as stated in the Engineering and Impact Assessment Reports, is to alleviate the occasional flooding of Uilenkraalsmond Holiday Resort, (UKM). The problem is that UKM is situated outside of Overstrand Municipal boundaries. It is leased by the Overberg District Municipality from the Department of Public Works. It is State property. To transfer this problem to the account of the Overstrand ratepayers without any benefits to them, would not only be irregular, but probably unconstitutional and unethical. A ratepayer should not fund the State. **Refer to actual comment for details**.	Stormwater flows from the Franskraal,which is a municipal area to the Uilenkraalsmond area. It must be noted that the area was flooded in the past.The Common Law indicates that the lower laying erven must accommodate free flowing stormwater from the higher laying erven, unless it is not concentrated. The stormwater is concentrated at this point through Uilenkraalsmond and the municipality is required to minimise the impact of the stormwater towards Uilenkraalsmond to avoid possible damage in the future. The project consist of a retention pond as well as a stormwater pipe drilled through the dune. Environmental authorisation was obtained for the project and a public participation process was done during this process.
3	**Individual**	**Mike Botha**	14-Apr-21	The tariff increase for bulk electricity is 15, 6% while the growth in revenue from service charges is 24, 01%.			Property rates will increase by 14% over the next 3 years to cover general community and support services. What services are covered here?	Employee related cost (cost to company) goes further than Basic Salaries and Wages.	List of QUESTIONS: BUDGET 2021/2022 – 14th APRIL 2021 Revenue ito capital grants will decline in future years (-16.7%; -39%; - 32.6% = - 88% over 3 years). It was noted that the implementation of the mSCOA web- system - project is slow, not effective and therefore poses a governance risk on the administration. **Refer to actual comment for details**.	Responses on multiple questions attached. (IDP & Budget related)

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
4	**PRINGLE BAY RATEPAYERS' ASSOCIATION**	**AW Vorster**	19-Apr-21						Roads, we find no evidence that the recommendations contained in our report regarding Routine Maintenance, Corrective Maintenance or Rehabilitation of gravel streets are taken into consideration in the budget. Page 3: Stormwater, we find no evidence that the recommendations contained in our report regarding the requirement to upgrade stormwater drainage along our gravel streets are taken into consideration in the budget. We have identified the lack of proper stormwater drainage as the primary problem causing the deterioration of our streets. Ward Specific Projects, we find no evidence that any of 3(a) or 3(b) above are addressed in this part of the budget. **Refer to actual comment for details.**	We have not started with Corrective Maintenance or Rehabilitation of roads since the report submitted, due to a lack of gravel material. Some routine maintenance have been done. Stormwater channels will also be addressed once Corrective or Rehabilitation is being done
5	**Individual**	**Peter Berrisford**	19-Apr-21						Concern about the threat of fires in our municipality and especially in Betty's Bay The Cape Town fire is a wake up call! Imagine a meeting after a fire has totally devastated our area! A 100 million rand of damages. Small fires Plot clearing Special Container Reserve Fund **Refer to actual comment for details.**	The municipality had it's final Budget Steering Committee meeting on 6 May 2021, where approval was granted for the budget provision for clearing of alien vegetation and fire breaks to be increased.
6	**Individual**	**Alette Rousseau**	20-Apr-21					I was just sorry to hear that the salaries have been raised with 4 1/2% in spite of a request not to raise salaries this year. This brings the budget into a deficit which could be avoided.	I appreciate the excellent work of our Municipality to keep our area well run and beautiful.	The municipality was also dissapointed to learn that the mandate of zero percent general annual increase, as indicated by the municipalities in the Western Cape through SALGA, did not influence the initial proposals related to salary negotiations. The municipality is however obliged to estimate and provide for expenditure in accordance with information available.
7	**Individual**	**Alfred Faku**	23-Apr-21						Objection of the Zwelihle Budget 2021/2022 The Capital Budget was not clear and confirmed at the Budget roadshow. The meeting was not properly organised. Ward meeting should have been seperated. Not all agenda points were dealth with. The closure of the meeting was supposed to be by the mayor as per agenda,however it did not happen. **Refer to actual comment for details.**	The Mayor corresponded with Mr Faku in clarifying the arrangements to present the budget to the community (letter attached).

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
8	**BETTY'S BAY RATEPAYERS ASSOCIATION (BBRA)**	**Werner Zybrands**	28-Apr-21	The proposed across the board tariff increases at 4% are reasonable but in most cases there is a further marginal increase due to VAT at 15% (property rates excluded).				Staff expenditure	The bulk of the proposed operating expenditure cannot be faulted but is qualified in the following respects: **Operating Expenditure:** Baboon management Road maintenance **Capital Expenditure:** Water network Camera project Sub Fire station Clarence Drive (R44) **Refer to actual comment for details.**	The actual comment calls for more dust control on gravel roads - For the past three (3) years we receive an allocation of R1 000 000 for Dust Control and this needs to be split between Betty's Bay and Pringle Bay.
9	**Bettys Bay Conservancy**	**Pete Oxford**	29-Apr-21						Municipal public waste bins should be fully baboon/animal proofed. There is NOT A SINGLE such bin in Bettys Bay, yet is a requirement to the Strategic Baboon Management Plan.`The few rotary type Fernwood bins are NOT baboon proof nor very practical. Attractive road signage advertising the fact that Bettys Bay is a proud member of the Kogelberg Biosphere Reserve. We need to protect the wetlands WITHIN the urban area. Environmental education **Refer to actual comment for details**.	We agree with the comment that the municipal public bins in problem animal declared areas need to comply with the By-law and be animal proofed. The bins previously used in the area as Baboon / animal proof bins were polywood rotary bins that Mr Oxford referred to. (These bins have proven to be problematic, as the only have a small disposal opening and therefore cannot accept bulkier wastes which are then often either placed on top of or next to the bin.) At the beaches in the area open top swing bins have historically been used to date and these will need to be lidded or replaced as they do not comply with the By-law. A trial locking lid was added to one of the open bins at the Bettys Bay main beach and a second different design was trailed at Grotto braai area in Hermanus the last time I went past both them they were still working quite well and either of these two trail options could be implemented on a larger scale to address the non-compliance with regards to the swing bins
10	**Individual**	**J H BRIERS**	29-Apr-21	The unite electricity charge of about 16% that can be attributed to "attributed to the substantial increase in the cost of bulk electricity from Eskom " is supported. The increases of fixed cost or service charge for electricity the same as that of the price per unit used, namely about 16% is irrational. The Availability fee / fixed cost charge per electricity meter, namely R 385.64, must be reduced or remain unchanged and a way find to further reduce this cost in future. This cost should rather be included in the unit cost.					The budget must take cognisant of the continuing decreasing income of the Overstrand ratepayers. Activities such as parks management, road verges, alien Invasive tree control, block burning, road maintenance and possibly a number of other activities are done without specific Park- or Fire- management plans. The VAT rate on fixed cost or availability fees should be 0%. That the loss of income due to the abovementioned proposals be off-set by: • Freezing all vacant positions in principle and only filling those positions that would ensure basic service delivery; • Ensuring that all staff performances are carefully aligned to ensure maximum efficiency and value for money efficacy; and • Work should be done in accordance with clear Management Plans. • Reduce of water distribution loss. **Refer to actual comment for details.**	Road maintenance is being dictated by the available funding.

#	ORGANISATION/ INDIVIDUAL	LODGED BY:	DATE	WATER & ELEC	SEWER	REFUSE	RATES	REMUNERATION	OTHER (SPECIFIED, COMBINED)	DIRECTORATE RESPONSE
11		**Councillor Orban**	30-Apr-21						Request for Ward 13 Capital projects to be completed 1. Atlantic drive walkway completion (+/- R600 0000 2. Paving of Davies Pool parking area (+/- R300 000) 3. Sidewalks with cycle lane in Onrus main road 4. Completion of Dog park - Wall along the R43 5. Shearwater stormwater canal completing 6. Speed calming measures throughout the ward (+/- R150 000	1. Project will proceed (Draft WSP - R200 000) 2. Not on Draft WSP 3. Not on Draft WSP 4. Funds to be rolled over. 5. Not on Draft WSP 6. Not on Draft WSP

FRANSKRAAL BELASTINGBETALERS- EN -INWONERSVERENIGING

Mnr Dean O'Niell
Munisipale Bestuurder
Overstrand Munisipaliteit
Posbus 20
Hermanus
7200

01 April 2021

Geagte Mnr

2021/2022 VOORLOPIGE BERGROTING KOMMENTAAR

Graag wil ek namens die Franskraal Belastingbetalers- en Inwonersvereniging van die geleentheid gebruik maak om u Raad geluk te wens met die samestelling van die voorlopige 2021/2022 begroting wat op sigself 'n moeilike taak moes gewees het.

Maar soos dit met enige begroting gaan sal daar altyd 'n paar onduidelikhede en bekommernisse wees en wil ons graag die volgende kommentaar lewer ten opsigte van die voorgestelde begroting.

Met die uitsondering van Elektrisiteit is ons te vrede met die voorgestelde verhogings maar voel ons tog met die huidige voorspelbare groei en werkloosheid in sekere sektore wat deur die ekonome voorspel word, dat u moontlik in die gees daarvan heroorweging gee aan die begrote uitgawes en tariewe om dit ook vir die inwoners meer bekostigbaar te maak in hierdie tyd van dalende en/of geen inkomste.

1. Elektrisiteit

Gedurende die OMAF vergadering was aangedui dat die Munisipaliteit vir 15.36% Grootmaat Aankope vanaf Eskom voorsiening gemaak het in die begroting, maar ook in dieselfde tyd aangedui dat die Huishoudelike tarief ook as gevolg van dié verhoging ook met 15.36% verhoog word wat nie heeltemal sin maak.

As inagegemeen word dat dat die munisipaliteit se grootmaat aankope ongeveer 66% van die elektristeit begroting uitgawe verteenwoordig, is die 15.36% verhoging dan net van toepassing op die gedeelte van die begroting en ander 35% is onderhewig aan heelwat laer verhoging soos voorgeskryf deur Nasionale Tesourie in hul begrotings omskrywe.

Volgens die voorlopige begroting vir 2021/22 was die wins voorsiening die vorige twee jaar +/- 3% en word daar vir die 2021/22 amper 10% voorsien. Gesien in die lig van huidige swak ekonomiese vooruitsigte word die vraag gevra of dit werklik geregverdig is vir 'n wins grens van 10%. Hoewel dit as die norm aanvaar word dat die wins grens vir elektrisiteits

dienste 10% behoort te wees wil ons verneem of die Raad dit kan oorweeg om die styging van 7% oor 'n periode infasseer.

Graag wil ons versoek watter elektrisiteit tarief vasstelling metode gebruik was om die verhoging van 15.36% te regverdig as bogenoemde in aggeneem word.

U goedgunstige oorweging van ons versoek word hoog op prys gestel en indien moontlik ons u antwoord kan verwag voor Woensdag 7 April 2021 se Publieke Vergadering wat in Gansbaai sal plaasvind.

Die uwe

Edward de Kock
Begroting,Bywette,Stad&Hersonering
Franskraal Belastingbetalers en Inwoners Vereniging
Kontak No: 083 441 1978
e-Pos: james.dekock8@gmail.com

B King

From: Mayor
Sent: Monday, 12 April 2021 10:27
To: CFO
Cc: Dean O'Neill
Subject: FW: Draft Budget 2021/22: Franskraal and Uilenkraalsmond Stormwater Upgrading

Dear CFO

The email below for your kind attention.

Groete / Regards,

Ald / Rdh Dudley Coetzee
Executive Mayor / Uitvoerende Burgemeester / Usodolophu Olawulayo
Overstrand Municipality / Munisipaliteit / Umasipala
M: +27 (0) 82 574 4404 | **T: +**27 (0) 28 313 8011
E: mayor@overstrand.gov.za

From: Andre en Susan Wagener <susandrewagener@gmail.com>
Sent: Thursday, 08 April 2021 13:39
To: Mayor <mayor@overstrand.gov.za>
Subject: Draft Budget 2021/22: Franskraal and Uilenkraalsmond Stormwater Upgrading

Sir,

Thank you for inviting me to raise my concerns about this project to you in writing. It was such a pleasure to attend such a well organized and congenial Draft Budget meeting online, yesterday.

The purpose of this project, as stated in the Engineering and Impact Assessment Reports, is to alleviate the occasional flooding of Uilenkraalsmond Holiday Resort, (UKM).

The problem is that UKM is situated outside of Overstrand Municipal boundaries. It is leased by the Overberg District Municipality from the Department of Public Works. It is State property.

To transfer this problem to the account of the Overstrand ratepayers without any benefits to them, would not only be irregular, but probably unconstitutional and unethical. A ratepayer should not fund the State.

There is also no legal compulsion for our Municipality to address this issue at our cost, since one of the oldest Common Law principles renders us not legally responsible for our stormwater runoff. Keep in mind as well that the flooding occurred in 2013, and never again in the past 7/8 years.

I have no doubt that this project was initiated in good faith and in the spirit of Overstrand Municipality's exemplary service delivery ethos, but the ownership of UKM was not common knowledge then and the Impact Assessment and Engineering Reports did not exercise this due dilligence.

Now the facts are on the table though, and it is obvious that further spending on this project would be highly controversial and contentious, which could impact on a future clean audit.

In conclusion I must point out that the Franskraal Ratepayers Association stated their opposition to this project in writing, to the Municipal Manager on 09/09/2020. To date they have not received a reply. Their Chairman, Mr Mitchell did not mention it again at the above meeting, as I had brought it up before he was given a speaking opportunity.

In the light of the above, this project does not merit inclusion in Overstrand Municipality's Budget.

Please be assured of my wholehearted and loyal support and admiration for the professional and enthusiastic service delivery of Overstrand Municipality.

Yours Faithfully
André Wagener
Ward 1 Committee Member

QUESTIONS: BUDGET 2021/2022 – 14th APRIL 2021

Die begroting is n omvattende dokument en dit ontlok vrae by die belastingbetalers wat poog om te verstaan hoe kostes hul huishoudings sal raak. Dankie vir hierdie uitnodiging om vrae te stel wat kwel. Ons hoop op n goeie antwoord.

1. The following questions were asked at the meeting of the Advisory Forum and although the Mayor promised to respond, he neglected to do so. This unacceptable conduct was discussed in the Overstrand Herald. It confirms the perception that public meetings and public participation sessions are of no value to the Democratic Party.
   The questions were:

   1.1 More clarity is needed in terms of the municipality's performance to date in terms of the "top layer" IDP criteria.

   1.2 Performance management remains a grey area and much refinement is required. It is difficult to understand how project proposals can take up to 5 years to be implemented?

   1.3 How is the performance of the municipality linked to performance bonuses (R317m?) of employees?

   1.4 Employee related cost (cost to company) goes further than Basic Salaries and Wages. It should be explained in the context of the expenditure budget. It seems as if more and more functions / tasks (roads, electricity, water, sanitation, refuse,) are not performed by employees while the salaries budget is growing (4, 5% +1, 9%). A previous proposal to restructure the organisation to become more effective and efficient was ignored. In general, the implementation of the mSCOA puts, emphasis on good governance, administration/accounts rather than on effective systems for basic service delivery).

   The total number for personnel increased (1, 2 %) from 1 081 to the current 1211 while the "headcount is 1 186. Please explaine?

   What % of the Operational Expenditure Budget goes to:

   1.4.1 Employee Related Cost (all benefits included – 32, 7%)
   1.4.2 Salaries and Wages
   1.4.3 Councillors
   1.4.4 Contractors (R97 644)
   1.4.5 Outsourced contracted services (Total of R239 915 on p100, compared to total of R249 on p21, 6m – please clarify?) norm 2% to 5%
   1.4.6 Consultants and Professional services (R38 471)
   1.4.7 Repairs and Maintenance (norm 8%)

   1.5 Salaries of people in key positions should be comparable to the broad market. It became evident that 30% of municipal officials in managerial positions don't have the required qualifications or experience and are not subject to strict performance criteria. What is the position at the OM?

2. The tariff increase for bulk electricity is 15, 6% while the growth in revenue from service charges is **24, 01%.** Please clarify? There is no increase in service tariffs for water infrastructure and the same rule should be applicable to electricity infrastructure.
    - What is the OM's position ito the installation of private solar systems? How will reduced consumption impact on the cost of service charges?
    - Is service charges on the availability of the network / grid is the main source of revenue! Availability and not consumption became the most important source of income (R479 055 m)? What is the increase % and is this approach sustainable?
    - Will independent providers of electricity be charged with an additional rate for the use of the grid? See SALGA'S proposal and ESKOM's view that municipalities cannot claim exclusive rights for the distribution of electricity. Please clarify?
    - What are the OM's plan for the generation of solar/wind energy by IPP's?
    - What % of electricity bought is lost out of the system due to: theft, not metered, system (norm 7% - 10%)? What is the value of loss in Rc?
    - How many households pay a flat rate for services and how much is it? And how many households receive free basic services?
    - What % of water is lost out of the system due to: bursts,theft, not metered, system (norm 15% - 30%) ? What is the value of loss in Rc?
    -
3. Revenue ito capital grants will decline in future years (-16.7%; -39%; - 32.6% = - 88% over 3 years). How will drastic decline ito the capital programme impact on related segments of the budget? Please clarify the increase in operational expenditure of 7, 9 %?
4. Property rates will increase by 14% over the next 3 years to cover general community and support services. What services are covered here?
5. Stakeholders advised that the desperate economic and financial realities, plus the impact of Covid, should be taken in consideration by the budget because numerous households cannot afford more expenses. Why was the plea to the OM for <u>1) zero per cent increases and 2) reduction in expenditure,</u> ignored?
6. It was noted that the implementation of the mSCOA web- system - project is slow, not effective and therefore poses a <u>governance risk</u> on the administration. (Poor guidance from national dept., weak service provider, no monitoring and auditing of outputs). Kindly provide a <u>risk assessment statement</u> on this serious matter?

Regards.

Mike.

PRINGLE BAY RATEPAYERS' ASSOCIATION
PRINGLEBAAI BELASTINGBETALERSVERENIGING

SARS Reg. 9101/138/16/3
NPO Reg. 214-205
www.pringlebayratepayers.co.za
P O Box 409, Pringle Bay, 7196 / Posbus 409, Pringlebaai, 7196
Chairman / Voorsitter: chairman@pringlebayratepayers.co.za / Tel: 083 556 3345

19 April 2021

THE HONORABLE MAYOR

OVERSTRAND MUNICIPALITY

HERMANUS

7200

PER EMAIL: mayor@overstrand.gov.sa

OBSERVATIONS AND COMMENTS: DRAFT 2021/2022 IDP REVIEW AND BUDGET.

1. ORGANISATION

The Pringle Bay Ratepayers' Association (PBRA) was started in the late 1960's by the first residents of Pringle Bay to represent the interests of ratepayers and residents. Today, as you may well be aware off, we are a registered Non-profit, Public Benefit Organisation.

Our primary functions are to liaise with the Overstrand Municipality, with whom we enjoy a close relationship, and to support local environmental conservation. We represent the community on the local Ward Committee and other consultative bodies. We maintain a close contact with local authorities and service providers, particularly on matters affecting ratepayers and residents.

We are grateful for the frank and cordial manner in which have been able to cooperate with you and your esteemed collogues in a quest to fulfill the wishes and expectations of our residents.

2. PURPOSE OF THIS COMMUNICATION

In accordance with our mandate outlined above and against the background of your widely published invitation to the public and other interested parties to consider and comment on the proposed DRAFT 2021/22 IDP REVIEW & BUDGET, we wish to submit comments for your consideration.

Prior to highlighting our comments, we wish to draw your attention to, and put on record, the following communications in one or the other format with Overstrand Municipality and which we consider of specific relevance:

a) Meeting between Pringle Bay Rate Payers Ass Chairperson: Ms. Strydom, Pringle Bay Rate Payers Ass Vice Chairperson: Mr. Vorster, and your Mr. Lackey (OM), Mr. Van Rohde (OM) on 5 March 2020 during which we have offered our assistance to compile documentation that could be used by the relevant officials to prepare appropriate budgets, in particular for the improvement of the streets in Pringle Bay.

b) Our subsequent email dated 8 July 2020 to Councillor Krige submitting our report: PRINGLE BAY GRAVEL STREETS: CONDITION SURVEY AND RESULTS. The report was also in the same email submitted to your Messrs. Lackey and Van Rhode

c) The above-mentioned report was again emailed on 20 July 2020 to the same recipients as an updated version including some corrections.

d) Minutes of Meeting dated 18 August 2020 reflecting discussion that took place a meeting between PBRA, Councillor Krige and several officials of the Overstrand Municipality. At this meeting the Report mentioned in (c) above was discussed. OM officials requested an updated report reflecting updated requirements.

e) The Updated Report mentioned in (d) above was submitted per email on 21 August 2020 to Councillor Krige, Mr van Rohde and Mr Baadjies. (a copy of this report is attached hereto for your records and information).

f) On 21 September 2020 we requested feedback.

g) Following a meeting we had on 19 October 2020 with amongst others yourselves, the report was forwarded to your Mr T Steenberg on 20 October 2020 as was decided on the mentioned meeting..

h) On 18 February 2021 we again requested updated progress. On 23 February 2021 we received feedback which included an undated implementation schedule.

i) Several Ward Meetings attended by PBRA Chairperson. The above mentioned subject was raised on more than one occasion during some of these Ward Meetings.

3. DRAFT 2021/2022 IDP REVIEW AND BUDGET: OUR COMMENTS

Taking cognizance of the above-mentioned and having inspected the DRAFT 2021/2022 IDP REVIEW AND BUDGET: 2021/22 TO 2023/24 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS as published on the Overstrand Municipality Webpage, we wish to comment as follows:

a) Referring to Annexure E of the referenced document, Page 2: Roads, we find no evidence that the recommendations contained in our report regarding Routine Maintenance, Corrective Maintenance or Rehabilitation of gravel streets are taken into consideration in the budget. Nor do we find any evidence regarding the streets identified for upgrading to control dust pollution.

b) Referring to Annexure E of the referenced document, Page 3: Stormwater, we find no evidence that the recommendations contained in our report regarding the requirement to upgrade stormwater drainage along our gravel streets are taken into consideration in the budget. We have identified the lack of proper stormwater drainage as the primary problem causing the deterioration of our streets.

c) Referring to Annexure E of the referenced document, Ward Specific Projects, we find no evidence that any of 3(a) or 3(b) above are addressed in this part of the budget.

Against the above-mentioned background, we sincerely request that you re-consider the budget and make the necessary adjustments in the budget to allocation sufficient funds for the implementation of our recommendations as contained in our report attached hereto.

We are once again looking forward to your cooperation in this regard.

Best Wishes



AW Vorster (Pr. Eng.)
Vice Chairman: PRINGLE BAY RATEPAYERS' ASSOCIATION.

CC: Mr. Stephen Muller (smuller@overstrand.gov.za)
Chairperson PBRA: (chairman@pringlebayratepayers.co.za)
Secretary PBRA: (secretary@pringlebayratepayers.co.za)

PRINGLE BAY RATEPAYERS



PRINGLE BAY GRAVEL STREETS

CONDITION SURVEY
AND
RESULTS

AUGUST 2020
(REV 3)

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ANNEXURE B: FIELD DATA SURVEY FORM

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ANNEXURE E: MAP SHOWING MAINTENANCE REQUIREMENTS TOGETHER WITH UNFILTERED PROCESSED DATA PRINGLE BAY STREET MAP

LIST OF ABREVIATIONS and DEFINITIONS

CSIR	Council for Scientific and Industrial Research
OM	Overstrand Municipality
PAVEMENT	In the context of this document "Pavement" refers to the structural composition of a gravel street, more specifically describing the type and extent of the various layers below the surface of a gravel street. It does not refer to the "sidewalk" which is located next to the street.
PBGSCS	Pringle Bay Gravel Street Condition Survey
PBGSPMS	Pringle Bay Gravel Street Pavement Management System
PBRA	Pringle Bay Ratepayers Association
PBSW	Pringle Bay Street Watch

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ACKNOWLEDGEMENTS

The Project Manager and Pringle Bay Ratepayers Association wishes to acknowledge:

1) Pringle Bay Street Watch in particular the Sector Heads.

2) Me. CM Vorster whom on a Pro Bono basis, kindly assisted in developing the Electronic Input Form.

1. BACKGROUND

The Pringle Bay Ratepayers Association (PBRA), as one of their strategic objectives, reached out to the Overstrand Municipality (OM) to offer expertise, capacity and assistance where possible and where and when required.

Following a meeting between PBRA representatives and OM Officials on 5 March 2020, amongst others, the OM Maintenance Program for the upkeeping of the gravel streets in Pringle Bay was jointly identified as one of the key responsibility areas of the OM where significant and valuable input and assistance from the Pringle Bay community could be offered.

PBRA subsequently offered to assist in undertaking a condition survey of the gravel streets in Pringle Bay with a view to prioritise the streets requiring attention of some sort to ensure acceptable trafficability and driver comfort.

The OM Municipal Area Manager and his assistant responsible for roads and streets in Pringle Bay accepted the offer.

The PBRA proceeded to compile a project framework and methodology to guide a project team to perform the condition survey. It was decided to make use of the Pringle Bay Street Watch (PBSW) Sector Heads to assist in the survey focusing on the streets in their respective Street Watch Sectors. Six field workers were sourced to assist with data capturing.

A Field Survey Manual was compiled to assist and guide field workers when performing the Pringle Bay Gravel Street Condition Survey (PBGSCS). The Condition Survey is entirely based on the visual assessment and driving comfort of a street taking cognisance of a number of gravel street design and construction criteria. (Refer to Annexure A).

Based on the Field Survey Manual, a data capturing Survey Form was designed (Refer to Annexure B).

To streamline the data capturing exercise, a real-time on-line data capturing input form was developed which field workers could access via a tablet or a mobile phone while on the move. Data capturing thus became available to the project manager in real time to analyse and verify the input received from the field workers (refer to Annexure C for a description of the electronic input form).

The data was analysed and an Condition Index was determined which was used to determine the required level of maintenance applicable to the particular section of street.

The approach, methodology, analysis and results of the Condition Survey are discussed in the following paragraphs.

2. INTRODUCTION

Gravel roads as implemented in Pringle Bay, have the following purposes:

a) To ensure safe and reliable access to properties and facilities, not only by the general public but also, and equally important, by emergency services;

b) To ensure mobility at a speed not exceeding 40km/h.

c) To create a Country style or rural type atmosphere, something the majority of residence cherish and consider to be one of the main reason for settling in Pringle Bay.

Gravel streets are thus an important element defining the character of Pringle Bay and should be protected and treated with the necessary attention and respect.

Gravel streets (or for that matter any street or road) have several important aspects that define the functional efficiency thereof. These are, amongst others, the following:

- **Riding quality**: primarily defined by the condition of the road surface (driver comfort).
- **Dust pollution**: primarily defined by the composition of the wearing course and design speed of the street.
- **Traffic Safety**: primarily defined by the alignment of the road including safe stop-sight-distances.
- **Road-side Furniture**: primarily defined by the presence of pedestrian facilities (sidewalks) and traffic signs.
- **Stormwater drainage**: primarily defined by the presence of formal drainage structures and the shape of the street.

Collectively the above-mentioned aspects are inter-dependant in defining the functional efficiency of the road. Ensuring that one of these is at all times in accordance with expectations but ignoring or neglecting the others or only one of the remaining ones, will, without doubt, cause the street to fail in terms of functional efficiency. Maintaining the one is as important as maintaining the other.

This initiative however addresses only one of the above-mentioned aspects, namely **Riding quality**. The other aspects will be addressed with the same vigour and interest in the weeks and months to come.

The Approach to and Methodology followed with the Pringle Bay Gravel Street Condition Survey and the subsequent analysis if data, are discussed in the following paragraphs.

2.1. Survey Approach

The condition of streets in Pringle Bay, although judged to be generally in an acceptable condition, is often criticised by residents as being poor, blaming the OM of negligence and ignorance, in some cases justifiable but mostly not justifiable. Purely because these

accusations are mostly based on emotional outcries and perception rather than science and fact. The former is not quantifiable whereas the latter is quantifiable.

It is thus important to steer away from emotion and perception and to rather focus on gravel street performance criteria through evaluating applicable design and construction parameters within a scientifically based framework.

The Transportec division of the Council for Scientific and Industrial Research (CSIR) in the year 2000 compiled a document titled "*Draft TMH12: Pavement Management Systems: Standard Visual Assessment: Manual for Unsealed Roads Version 1",* which was used as basis for the compilation of the "PRINGLE BAY GRAVEL STREET CONDITION SURVEY: A PRACTICAL MANUAL".

The Field Workers studied the Manual prior to engaging in executing the survey. The Field Workers were continuously guided and assisted by the Project Manager (a qualified Professional Civil, Traffic & Transportation Engineer) to, as far as practically possible, ensure consistency in interpretation of the visual assessments of the parameter's particular condition.

It was planned to undertake several dry runs with the Field Workers team to ensure consistent interpretation of the evaluation criteria prior to performing the actual surveys. However, the event of COVID-19 and the associated Lockdown that commenced end of March 2020 and which is still enforced albeit at a different level, made it illegal for people to be outside their residences and furthermore to congregate or work in a group. Consistency in interpretation thus largely depends on the Project Managers guidance and photographic evidence/examples to individual Field Workers' enquiry or them expressing uncertainty of a particular situation. The outcome of this approach yielded surprisingly consistent results.

Given the limitations imposed by COVID-19 on the free movement of people, the surveys could actually only commenced during June 2020. The five Field Workers were briefed by the Project Manager on using the "App" (nothing more than an electronic data capturing form accessible from any mobile or tablet) to capture field data. Once they were familiar with and comfortable using the "App", and bearing in mind the arrival of our annual rain and storm season, surveying started in all earnest mid-June and was completed early July 2020.

Field Workers performed the survey by logging the condition (degree) of several parameters while driving along the various streets. In some instances data capturing were also performed while walking along the streets.

Captured Data became visible to the Project Manager in real time as and when it was captured, making it possible to telephonically discuss some inputs when considered necessary. Adjustments and/or corrections could then be performed immediately, thus effectively eliminating inconsistency and the necessity of re-runs of certain sections of street.

2.2. Survey Methodology

As was mentioned earlier, the principle of "Science and Fact" is preferred to "emotion and perception". Based in the referenced CSIR's Draft TMH-12 document, a **Level 1** visual survey is adopted to gather the required data to ultimately classify the condition of the gravel streets. It is the very most basic approach to a survey conforming to scientific and factual methodologies.

The following parameters/characteristics are considered in evaluating the condition of the streets based on the **visual** assessment of same:

- General performance
- Moisture condition
- Gravel quantity/layer thickness
- Road profile/shape as an assessment of water shedding capacity
- Road drainage in terms of removal of water from the road surface
- Road drainage in terms of accepting water from elsewhere and drained along the road
- Riding quality and influencing factors
- Dust
- Trafficability
- Isolated problems

These characteristics are judged in terms of a five point classification systems based on the following flow diagram:

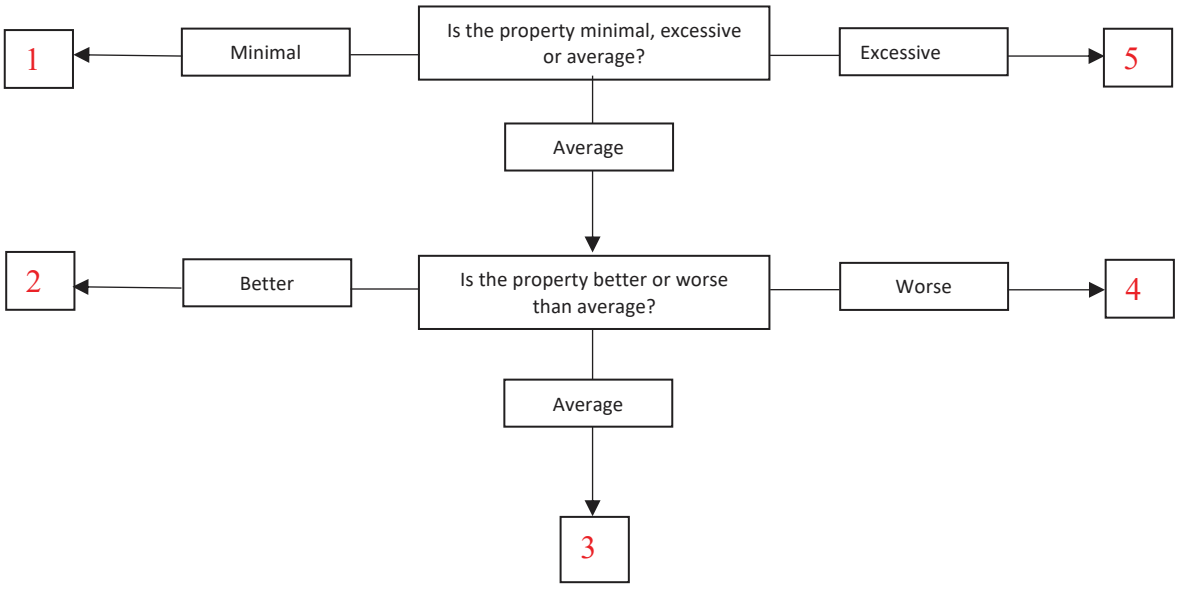


FIGURE 1: Flow diagram – five point classification system

For more detail and description of the above-mentioned methodology, please refer to Annexure A & B.

Field Workers were guided to identify sections on a street with particular collective good or poor performing characteristics allowing a street to be segmented in terms of

the conditions thereof. Due to the absence of chainage markers along streets, it was decided to use Street Numbers as the reference points to define sections along a street (Refer to Annexure D: Pringle Bay Street Map). For purposes of defining the sections, all streets were considered to be one-way streets, thus defining a section from an even street number to an uneven street number is no different than defining the same section from an even number to an even number or alternatively an uneven number to an uneven number.

Field workers used the electronic input form accessible from any mobile or tablet to capture data by judging the degree of all the parameters/characteristics listed above (refer to Annexure A for definition of "Degree").

The condition for the street section is then defined by the Condition Index which is calculated as the cumulative sum of the degrees allocated to each of the characteristics. The streets are then, according to the Condition Index, categorised to be in the **Slight, Warning** or **Severe zones** of maintenance requirements. These categories are then classified in accordance with the suggested Maintenance requirements as either requiring **Routine Maintenance, Corrective Maintenance or Rehabilitation**. Refer to paragraph 5 for a description of the interpretation of the results.

Finally, for each Maintenance Requirement, streets are **prioritised** from High to the Low taking into consideration ONLY the Condition Index score. It remains the prerogative of the OM Officials to also consider social aspects such as the number of households served by the particular street and the importance thereof in a broader mobility sense.

The results are discussed in Paragraph 5.

3. SURVEY

The actual survey started on 17 June 2020 and was concluded on 6 July 2020. Some streets were surveyed during dry conditions and some were surveyed while wet conditions prevailed.

Each Field Worker has a clearly demarcated area to survey.

Once a Field Worker has completed his survey, the Project Manager went out to that area to perform spot checks with a view to make sure that consistency across areas prevail. Very little tweaking was required, the raw data showed a very good correlation in the interpretation of adjudicating the degrees of the various characteristics.

The data will continue to be updated after 6 July 2020. This will allow us to monitor implementation of proposed remedial measures as well as to monitor the performance of improvements over time. It will also signal the deterioration of streets over time.

The intention is to submit to the OM on a quarterly basis updated Condition Indices for each street thus providing the OM with valuable planning data and information.

In total, 131 records were captured representing 77 streets across eight Street Watch sectors.

4. RESULTS

The results of the survey can be presented as follows:

a) Per Street Watch Sector (generally also related to each Field Worker)

b) Per Street showing the various sections along the street.

c) Per Maintenance Category (Routine, Corrective or Rehabilitation).

d) Priorities per Maintenance Category.

For purposes of visual presentation, the Maintenance categories are also shown on the Pringle Bay Street Map (Refer to Annexure E: Pringle Bay Gravel Street Maintenance Requirements).

4.1. Interpretation of Results

Based on the criteria described in paragraph 2.2, the worst condition of a street results in an Index Score of 58, representing 100%.

Streets with an Index Score less than 24 (±40%) are considered to be in good condition and requires only scheduled **Routine Maintenance**.

Streets with an Index Score of more than 38 (±66%) are considered to be in a poor condition and requires substantial **Rehabilitation** works.

Streets with an Index score between 24 and 38 are considered to be in need of urgent **Corrective Maintenance** otherwise they will soon enter the Rehabilitation Zone

4.2. Maintenance Measures

Routine Maintenance as defined above is suggested to consist of scheduled grading (or surface treatment) to improve riding quality including patching of potholes and ruts. It is expected that limited material importation is required. If Routine Maintenance is not performed in accordance with the requirements of the Gravel Street Pavement Management System's criteria, the street will rapidly deteriorate to a point where Corrective Maintenance or even Rehabilitation measures will be the only remedy to save the asset and ensure "fit for purpose" functionality.

Corrective Maintenance as defined above is suggested to consist of importing material to re-construct a new wearing course of about 150 mm of compacted selected gravel, including appropriate shaping to achieve a 4% crossfall with a well-defined crown ensuring proper drainage from the road surface. Maintenance and/or upgrading of longitudinal drainage structures forms an essential part of Corrective Maintenance.

Rehabilitation as defined above is suggested to consist of major road improvement works including vertical re-alignment to accommodate storm water runoff, the provision of appropriate longitudinal drainage structures, associated imported wearing course selected material, shaping to achieve a 4% crossfall with a well-defined crown ensuring proper drainage from the road surface.

In order to ensure maximum value for money, streets that are identified for dust pollution control, are excluded from the gravel street lists as are roads that already are categorised as sealed roads such as Buffels and Central Roads for instance. Streets identified for dust pollution control are mainly streets leading to or serving public areas such as parking areas at beach accesses or streets in and around the business area of Pringle Bay.

The survey results can be summarised as following:

a) From the 144 recorded street sections, 12 street section are categorised as requiring Rehabilitation (refer to Table 1).

b) From the 144 recorded street sections, 83 street section are categorised as requiring Corrective Maintenance (refer to Table 2).

c) From the 144 recorded street sections, 44 street section are categorised as requiring Routine Maintenance (refer to Table 3).

d) From the 144 recorded street sections, 5 street section are categorised as streets requiring Dust Pollution Control (refer to Table 4).

5. CONCLUSIONS AND RECOMMENDATIONS

It is concluded that the following streets, in order of degree of deterioration, taking cognisance of ONLY the Condition Index, requires urgent attention. The priorities are:

PRINGE BAY GRAVEL STREET CONDITION SURVEY RESULTS

STREETS REQUIRING REHABILITATION

Priority	Assessment Date	Street Name	From Street number:	To Street Number	Index	Score	Factors	Length (m)
1	6/19/2020 11:02:10	Elizabeth Road	1	14	44	75.90%	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion	223
2	6/20/2020 13:54:52	Midway Street	1	4	42	72.40%	Loose Material, Stoniness, Potholes, Erosion	127
3	6/22/2020 14:31:15	High Level Road	9	1	42	72.40%	Stoniness, Ruts, Erosion	266
4	6/24/2020 12:02:18	Zandra Road	1	3	41	70.70%	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion	138
5	6/19/2020 10:59:59	Ursula Road	3	8	40	69.00%	Potholes, Ruts, Erosion	123
6	7/2/2020 13:20:20	Dennys Road	1	34	40	69.00%	Loose Material, Stoniness, Potholes, Ruts, Erosion	441
7	6/18/2020 15:09:08	Elizabeth Road	14	51	39	67.20%	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion	385
8	7/3/2020 16:40:55	Carla Road	35	57	39	67.20%	Potholes, Ruts, Erosion	179
9	7/3/2020 17:12:35	Gerald Road	23	34	39	67.20%	Ruts, Erosion	194
10	7/5/2020 16:27:26	Hilton Circle	1	33	39	67.20%	Stoniness, Potholes, Erosion	364
11	7/5/2020 16:37:36	Hilton Circle	53	83	39	67.20%	Stoniness, Potholes, Erosion	385
12	7/5/2020 16:45:13	Hilda Circle	17	20	39	67.20%	Potholes, Ruts, Erosion	195

TABLE 1: Streets requiring REHABILITATION
(in order of priority based ONLY on Condition Index: 13 from 13 records)

PRINGE BAY GRAVEL STREET CONDITION SURVEY RESULTS

STREETS REQUIRING CORRECTIVE MAINTENANCE (first approximate 4km)

Priority	Assessment Date	Street Name	From Street number:	To Street Number	Index	Score	Factors	Length (m)
1	6/22/2020 14:47:46	Clarence Road	20	38	38	65.50%	Corrugation, Potholes, Erosion	514
2	7/3/2020 17:20:00	Oliver Road	1	17	38	65.50%	Potholes, Erosion	220
3	7/3/2020 17:36:33	Gully Road	1	9	38	65.50%	Stoniness, Potholes, Erosion	280
4	7/5/2020 15:33:50	Jally Road	39	43	38	65.50%	Stoniness, Potholes, Erosion	191
5	6/22/2020 14:04:19	Beach View Road	2	7	37	63.80%	Stoniness, Potholes, Erosion	234
6	7/2/2020 13:24:26	Diane Road	1	12	37	63.80%	Potholes, Ruts, Erosion	170
7	6/18/2020 14:28:45	George Road	69	1	36	62.10%	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion	761
8	6/19/2020 10:58:10	George Road	64	71	36	62.10%	Potholes, Ruts, Erosion	Incl in 7
9	6/20/2020 14:09:16	High Level Road	43	59	36	62.10%	Corrugation, Stoniness, Potholes	290
10	6/27/2020 11:59:13	Bobbie Road	2	4	36	62.10%	Potholes	119
11	7/3/2020 16:45:54	Glen Road	1	6	36	62.10%	Ruts, Erosion	70
12	7/3/2020 16:57:01	Denise Road	1	6	36	62.10%	Stoniness, Erosion	71
13	7/5/2020 15:36:18	Susan Road	31	23	36	62.10%	Stoniness, Potholes, Ruts, Erosion	154
14	7/5/2020 15:53:58	Jally Road	2	6	36	62.10%	Stoniness, Potholes, Erosion	75
15	6/18/2020 15:40:37	Rita Road	1	2	35	60.30%	Loose Material, Stoniness, Potholes, Erosion	40
16	7/2/2020 13:22:37	Dennys Road	39	51	35	60.30%	Potholes, Erosion	96
17	7/3/2020 17:06:47	Oliver Road	16	26	35	60.30%	Ruts, Erosion	153
18	7/5/2020 16:34:16	Hilton Circle	41	53	34	58.60%	Potholes, Erosion	155
19	6/17/2020 16:52:09	Albatross Road	26	42	33	56.90%	Potholes	320
20	7/3/2020 16:36:18	Carla Road	15	29	33	56.90%	Stoniness, Potholes, Erosion	178
21	7/3/2020 17:14:15	Gerald Road	34	40	33	56.90%	Stoniness, Ruts, Erosion	86
TOTAL								**4174**

TABLE 2: Streets requiring CORRECTIVE MAINTENANCE
(in order of priority based ONLY on Condition Index: 10 from 91 records)

PRINGE BAY GRAVEL STREET CONDITION SURVEY RESULTS

STREETS REQUIRING ROUTINE MAINTENANCE

Priority	Assessment Date	Street Name	From Street number:	To Street Number	Index	Score	Factors
1	6/17/2020 16:47:06	Marine Drive	1	13	22	37.90%	Potholes
2	6/22/2020 14:07:01	Beach View Road	7	13	22	37.90%	Stoniness
3	6/23/2020 16:17:11	Threeways Road	2	28	22	37.90%	Stoniness, Potholes, Erosion
4	6/23/2020 16:20:57	Threeways Road	16	16	22	37.90%	Stoniness, Erosion
5	7/2/2020 13:27:44	Henry Street	1	2	22	37.90%	Potholes
6	6/18/2020 15:12:05	Albatross Road	1	12	21	36.20%	Potholes
7	6/22/2020 14:49:55	Clarence Road	38	46	21	36.20%	Stoniness
8	6/23/2020 16:34:24	Stream Road	16	18	21	36.20%	Erosion
9	7/5/2020 16:08:56	Boundary Road	20	40	21	36.20%	Potholes
10	7/5/2020 16:30:30	Hilton Circle	33	39	21	36.20%	Stoniness
11	6/17/2020 16:48:55	Marine Drive	13	19	20	34.50%	Erosion
12	6/17/2020 16:50:18	South Road	2	12	20	34.50%	Erosion
13	6/18/2020 14:31:20	Valerie Road	3	9	20	34.50%	Loose Material, Stoniness, Erosion
14	6/20/2020 13:47:34	Flat Road	1	10	20	34.50%	Corrugation, Stoniness, Potholes
15	6/23/2020 16:29:26	Stream Road	24	26	20	34.50%	Loose Material, Erosion
16	7/3/2020 16:38:19	Carla Road	29	35	20	34.50%	Stoniness
17	7/3/2020 17:38:41	Boundary Road	19	27	20	34.50%	Stoniness, Potholes
18	7/5/2020 15:44:56	Freda Street	1	9	20	34.50%	Potholes
19	6/20/2020 13:49:47	Surf Road	2	6	19	32.80%	Corrugation, Potholes
20	6/22/2020 15:01:13	High Level Road	10	33	19	32.80%	
21	6/23/2020 16:31:40	Stream Road	20	22	19	32.80%	Erosion
22	6/17/2020 16:54:59	Gull Street	11	23	18	31.00%	
23	6/18/2020 15:10:45	Ted Road	3	4	18	31.00%	Corrugation, Loose Material, Stoniness, Erosion
24	7/3/2020 16:43:32	Caeser Road	89	101	18	31.00%	Potholes
25	7/3/2020 16:48:28	Edward Road	39	54	17	29.30%	Potholes
26	7/3/2020 16:53:06	Caspar Road	6	47	17	29.30%	Potholes
27	6/18/2020 14:35:05	Penguin Road	1	8	16	27.60%	Erosion
28	6/17/2020 16:53:38	Albatross Road	14	24	15	25.90%	
29	6/17/2020 16:56:11	Gull Street	1	11	15	25.90%	Potholes
30	6/18/2020 14:41:31	Promontory Road	1	7	15	25.90%	

TABLE 3: Streets requiring ROUTINE MAINTENANCE
(in order of priority based ONLY on Condition Index: 30 from 45 records)

PRINGLE BAY GRAVEL STREET CONDITION SURVEY RESULTS

STREETS IDENTIFIED FOR DUST POLUTION CONTROL

Priority	Street Name	From Street number:	To Street Number:	Length (m)
1	Crescent Road	10	16	182
2	Boundary Road	37	58	140
3	False Bay Road	2	19	356
4	Beach Road	1	16	277
5	Anne Road	31	67	580

TABLE 4: Streets identified for DUST POLLUTION CONTROL
(in order of priority based ONLY on Condition Index: 5 from 5 records)

Over and above the results shown above, it is evident that stormwater drainage (or rather the lack thereof), is the single most important cause for the deterioration of the streets, especially when one considers the state of the streets at various intersections and junctions.

It is also evident that where channels are actually provided along the roads to accommodate longitudinal runoff, these channels tend to favour runoff from the adjacent plots and not so much the run-off from the streets. The main reason for this seems to be the piling of the excavated material on the road edge side resulting in the street being formed as a channel. In most cases, if attention is given to the grading of the streets to shape the surface to feed into the road side channel and rather place the excess material on the plot side of the channel, a much better transverse drainage regime will be achieved.

Based on the above mentioned conclusions, it is recommended to:

A. Include the above-mentioned priorities in the Overstrand Municipality's Pringle Bay Gravel Street Pavement Management Plan if it exist, otherwise to engage in an initiative to compile such a plan.

B. Allocate existing approved finance to focus on the priority street sections listed in Tables 2 and 3. We suggest to focus effort and resources as follows:

   i. Of the remaining budget for the current financial year, approximately 300m of streets can be rehabilitated. Referring to Table 1, we suggest to proceed with Midway Street and Hilda Circle totalling approximately 322m. Alternatively, Midway Street and Zandra Road should be rehabilitated totalling 265m.

   ii. Of the remaining budget for the current financial year, approximately 4,000m of roads can be addressed for Corrective Maintenance. Table 2 contains the priority list for Corrective Maintenance totalling approximately 4,174m of gravel streets.

C. Include streets listed in Table 1 (if not already budgeted for) in the following adjusted budget cycle.

D. Include in the 2021/2022 budget the estimated maintenance cost of the remaining streets including those that could follow in the updated quarterly Gravel Street Condition Survey Report.

ANNEXURE A

Refer to separate document titled:

"PRINGLE BAY GRAVEL STREET CONDITION SURVEY: A PRACTICAL MANUAL"

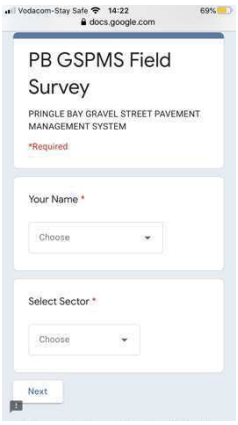
ANNEXURE B: (FIELD DATA SURVEY FORM)

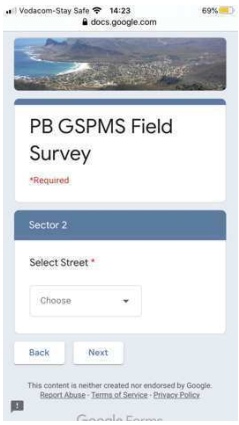
PRINGLE BAY GRAVEL STREET CONDITION SURVEY												
EVALUATOR						**DATE**	dd:		mm:		yy:	
STREET NAME					**SECTION**							
GENERAL PERFORMANCE	1	2	3	4	5	**MOISTURE CONTENT**	Wet		Dry			
GRAVEL QUANTITY	Plenty	1	Sufficient	2	Isolated Exposure	3	Extensive Exposure	4	None	5		
ROAD PROFILE/SHAPE	Very Good (4%)	1	Good (2%)	2	Flat	3	Uneven	4	Very Uneven	5		
DRAINAGE FROM THE ROAD	Well Above Ground	1	Slightly Above	2	Level with Ground	3	Slightly Below	4	Canal	5		
DRAINAGE ALONG THE ROAD	Well defined shaped canal	1	Natural canal	2	Visible signs of Erosion	3	Severe Erosion on side of road	4	Dangerous Erosion / Donga on side of road	5		
RIDING QUALITY / SAFETY	Very Good (35-40km/h)	1	Good (30-35km/h)	2	Average (25-30km/h)	3	Poor (20-25km/h)	4	Very Poor (<20km/h)	5		
INFLUENCING FACTORS	Corrugation		Loose Material		Stoniness		Potholes		Ruts		Erosion	
ISOLATED PROBLEMS	Potholes		Corrugation		Transverse Erosion		Longitudinal Erosion		Rough patches		Slipperiness	
DUST	Acceptable				Unacceptable							
TRAFFICABILITY	Acceptable				Unacceptable							
COMMENTS												

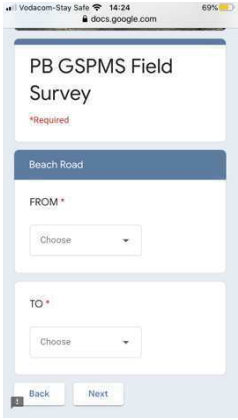
ANNEXURE C

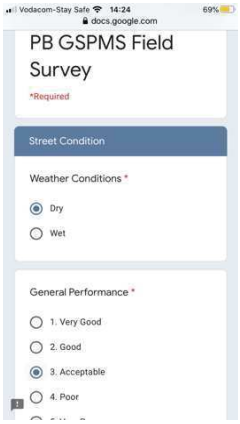
ELECTRONIC INPUT FORM

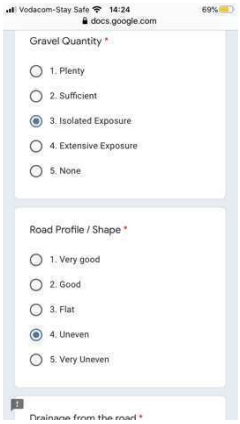


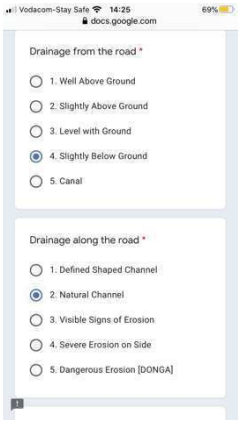


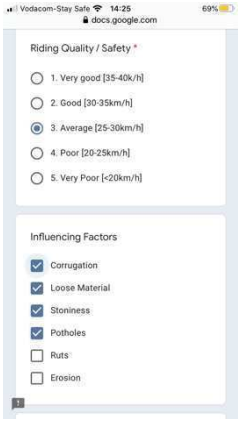


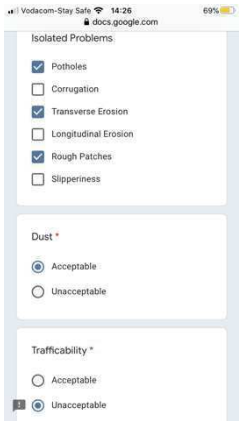


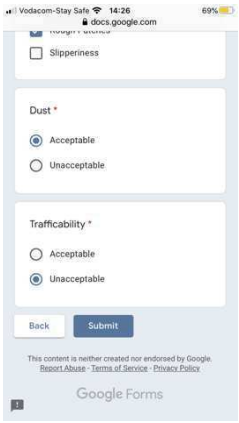




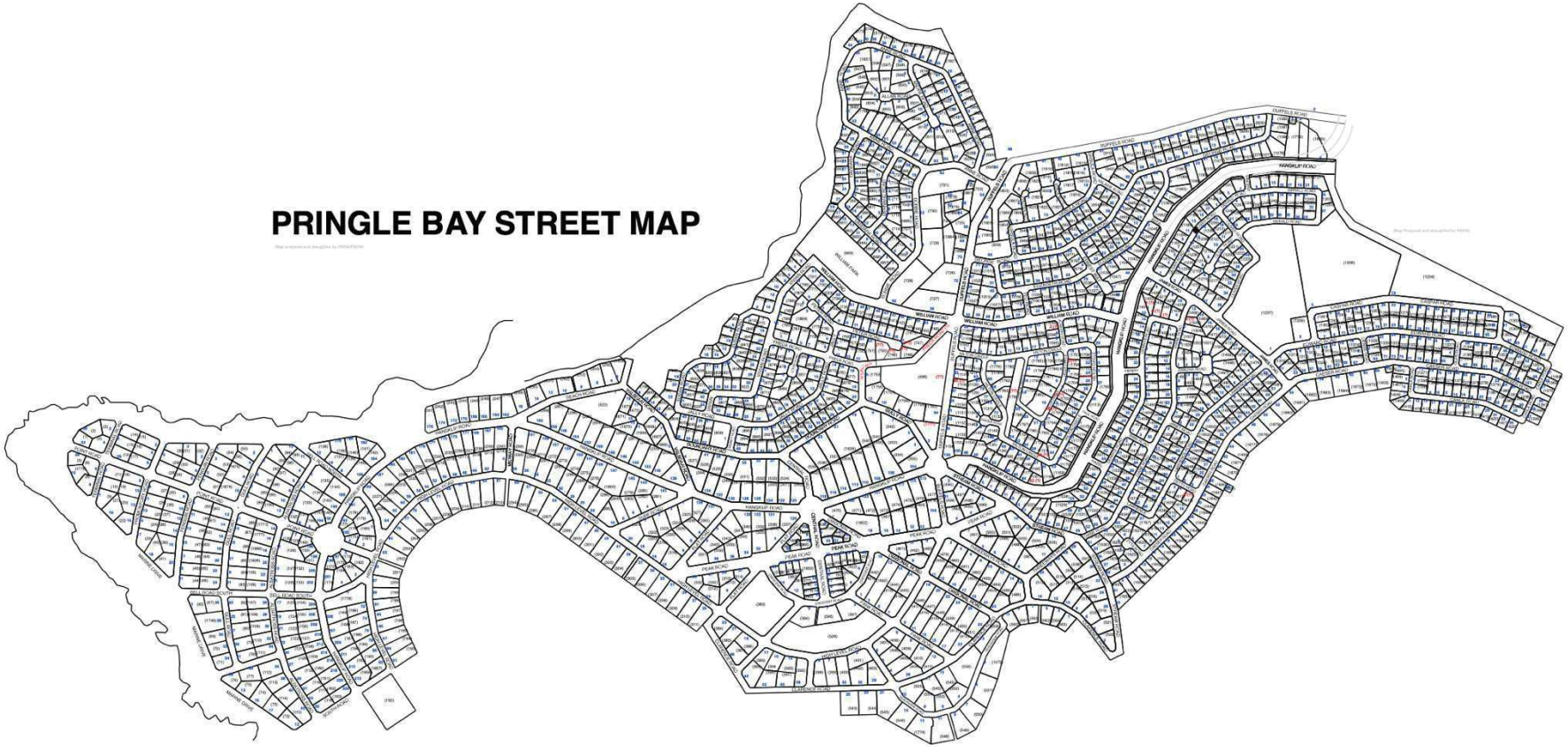






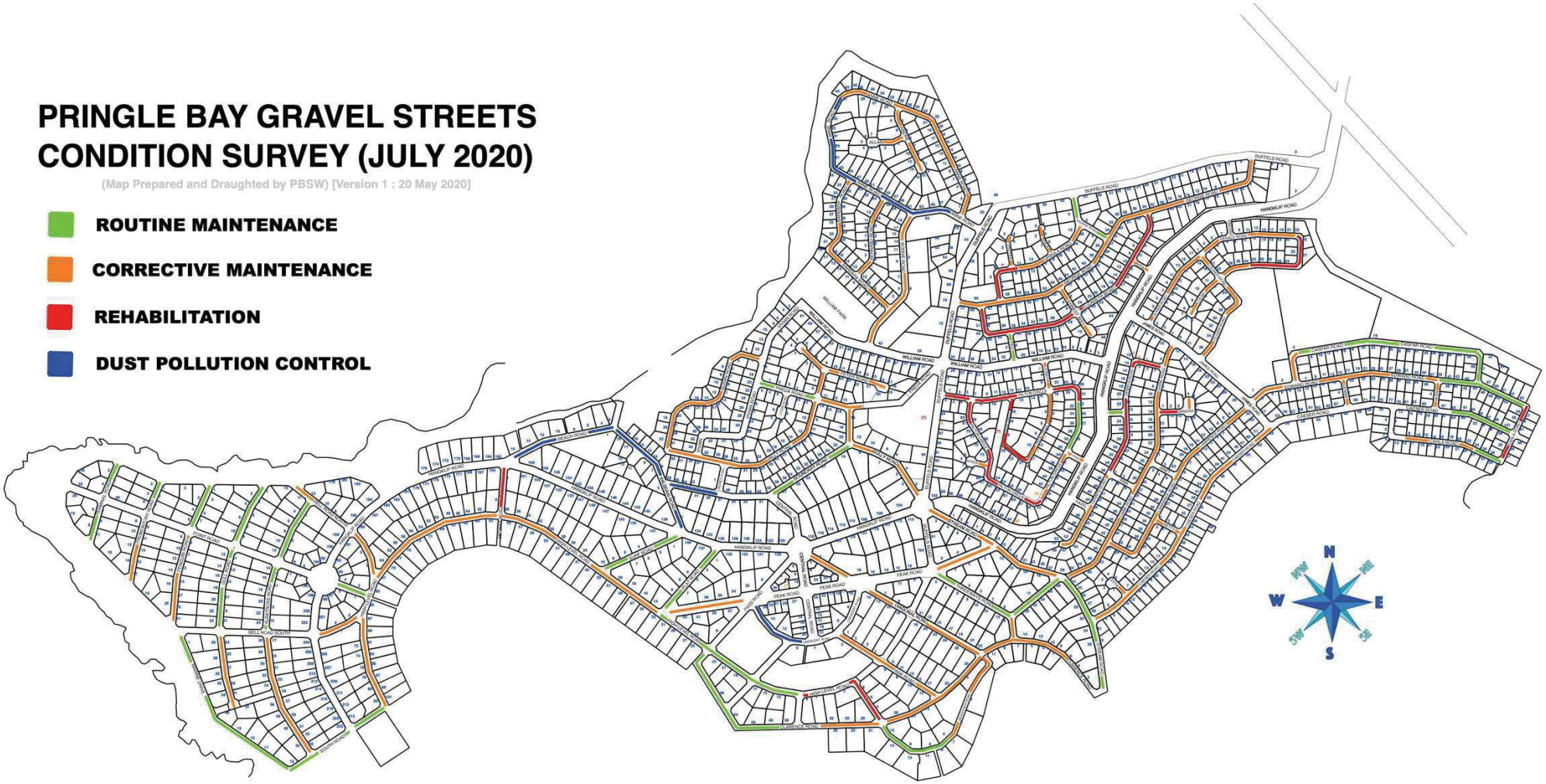


ANNEXURE D



ANNEXURE E

MAP SHOWING MAINTENANCE REQUIREMENTS TOGETHER WITH UNFILTERED PROCESSED DATA



PRINGE BAY GRAVEL STREET CONDITION SURVEY RESULTS

ABBREVIATED SUMMARY OF RECORDED DATA

Timestamp	Street Name	From #	To #	INDEX	SCORE	MAINTENANCE	Influencing Factors
6/17/2020 15:06:37	Gull Street	23	31	26	44.80%	Corrective	Potholes, Erosion
6/17/2020 16:47:06	Marine Drive	1	13	22	37.90%	Routine	Potholes
6/17/2020 16:48:55	Marine Drive	13	19	20	34.50%	Routine	Erosion
6/17/2020 16:50:18	South Road	2	12	20	34.50%	Routine	Erosion
6/17/2020 16:52:09	Albatross Road	26	42	33	56.90%	Corrective	Potholes
6/17/2020 16:53:38	Albatross Road	14	24	15	25.90%	Routine	
6/17/2020 16:54:59	Gull Street	11	23	18	31.00%	Routine	
6/17/2020 16:56:11	Gull Street	1	11	15	25.90%	Routine	Potholes
6/17/2020 22:42:42	Beach Road	1	1	29	50.00%	Corrective	Stoniness
6/18/2020 14:28:45	George Road	69	1	36	62.10%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/18/2020 14:31:20	Valerie Road	3	9	20	34.50%	Routine	Loose Material, Stoniness, Erosion
6/18/2020 14:32:53	Penguin Road	21	9	28	48.30%	Corrective	Corrugation, Potholes
6/18/2020 14:35:05	Penguin Road	1	8	16	27.60%	Routine	Erosion
6/18/2020 14:38:52	Promontory Road	17	8	26	44.80%	Corrective	Corrugation, Potholes
6/18/2020 14:41:31	Promontory Road	1	7	15	25.90%	Routine	
6/18/2020 14:45:49	Ursula Road	3	26	29	50.00%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/18/2020 14:46:06	Terminal Road	1	11	15	25.90%	Routine	
6/18/2020 14:47:58	Erica Road	1	3	31	53.40%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion

6/18/2020 14:56:05	Ernest Way	3	11	26	44.80%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/18/2020 14:58:38	Midway Street	1	3	33	56.90%	Corrective	Potholes, Ruts, Erosion
6/18/2020 15:00:01	Bell Road North	1	14	24	41.40%	Corrective	Potholes, Erosion
6/18/2020 15:08:38	High Level Road	61	83	24	41.40%	Corrective	Potholes
6/18/2020 15:09:08	Elizabeth Road	3	51	39	67.20%	Rehab	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/18/2020 15:09:47	High Level Road	84	101	25	43.10%	Corrective	Potholes, Erosion
6/18/2020 15:10:45	Ted Road	3	4	18	31.00%	Routine	Corrugation, Loose Material, Stoniness, Erosion
6/18/2020 15:11:10	Point Road	1	32	15	25.90%	Routine	Potholes
6/18/2020 15:12:05	Albatross Road	1	12	21	36.20%	Routine	Potholes
6/18/2020 15:13:28	South Road	2	6	26	44.80%	Corrective	Loose Material, Erosion
6/18/2020 15:40:37	Rita Road	1	2	35	60.30%	Corrective	Loose Material, Stoniness, Potholes, Erosion
6/18/2020 17:05:20	Anne Road	41	61	30	51.70%	Corrective	Stoniness
6/18/2020 17:08:17	Andre Road	1	16	24	41.40%	Corrective	Stoniness
6/18/2020 17:13:08	Barbara Road	1	19	29	50.00%	Corrective	Loose Material
6/18/2020 17:14:52	Barbara Road	21	35	31	53.40%	Corrective	Loose Material
6/18/2020 17:16:53	Bernard Road	1	18	25	43.10%	Corrective	Loose Material
6/18/2020 17:20:55	Bobbie Road	1	19	24	41.40%	Corrective	Loose Material
6/18/2020 17:23:02	Allan Road	1	5	31	53.40%	Corrective	Loose Material, Stoniness
6/18/2020 17:26:54	Anne Road	1	39	27	46.60%	Corrective	Loose Material, Stoniness
6/19/2020 10:58:10	George Road	64	71	36	62.10%	Corrective	Potholes, Ruts, Erosion
6/19/2020 10:59:59	Ursula Road	3	8	40	69.00%	Rehab	Potholes, Ruts, Erosion
6/19/2020 11:02:10	Elizabeth Road	6	14	44	75.90%	Rehab	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion

6/19/2020 11:06:11	Elizabeth Road	5	11	35	60.30%	Corrective	Loose Material, Stoniness, Potholes, Erosion
6/20/2020 13:44:49	Peak Road	32	43	29	50.00%	Corrective	Stoniness, Potholes, Erosion
6/20/2020 13:47:34	Flat Road	1	10	20	34.50%	Routine	Corrugation, Stoniness, Potholes
6/20/2020 13:49:47	Surf Road	2	6	19	32.80%	Routine	Corrugation, Potholes
6/20/2020 13:51:03	Surf Road	6	10	8	13.80%	Routine	
6/20/2020 13:54:52	Midway Street	1	4	42	72.40%	Rehab	Loose Material, Stoniness, Potholes, Erosion
6/20/2020 13:58:28	Beach Road	1	16	24	41.40%	Corrective	Corrugation, Potholes, Erosion
6/20/2020 14:01:31	False Bay Road	1	19	43	74.10%	Rehab	Corrugation, Stoniness, Potholes, Erosion
6/20/2020 14:09:16	High Level Road	22	38	36	62.10%	Corrective	Corrugation, Stoniness, Potholes
6/22/2020 13:57:45	Diagonal Road	10	18	23	39.70%	Corrective	Potholes, Ruts
6/22/2020 13:59:53	Diagonal Road	18	28	26	44.80%	Corrective	Stoniness, Ruts, Erosion
6/22/2020 14:04:19	Beach View Road	2	7	37	63.80%	Corrective	Stoniness, Potholes, Erosion
6/22/2020 14:07:01	Beach View Road	7	13	22	37.90%	Routine	Stoniness
6/22/2020 14:08:09	Beach View Road	13	17	8	13.80%	Routine	
6/22/2020 14:29:12	High Level Road	23	9	25	43.10%	Corrective	Corrugation, Potholes
6/22/2020 14:31:15	High Level Road	9	1	42	72.40%	Rehab	Stoniness, Ruts, Erosion
6/22/2020 14:39:31	Clarence Road	20	22	33	56.90%	Corrective	Corrugation, Stoniness, Potholes
6/22/2020 14:43:10	Clarence Road	15	26	25	43.10%	Corrective	Corrugation, Potholes
6/22/2020 14:47:46	Clarence Road	26	38	38	65.50%	Corrective	Corrugation, Potholes, Erosion
6/22/2020 14:49:55	Clarence Road	38	46	21	36.20%	Routine	Stoniness
6/22/2020 14:50:57	Clarence Road	46	50	8	13.80%	Routine	
6/22/2020 14:55:45	Park Road	19	7	32	55.20%	Corrective	Loose Material, Stoniness, Ruts, Erosion
6/22/2020 14:57:18	Park Road	7	1	23	39.70%	Corrective	Stoniness, Potholes
6/22/2020 15:01:13	High Level Road	10	33	19	32.80%	Routine	
6/22/2020 15:03:47	High Level Road	33	20	25	43.10%	Corrective	Stoniness, Potholes

6/23/2020 10:17:16	Peak Road	3	7	33	56.90%	Corrective	Potholes
6/23/2020 16:17:11	Threeways Road	2	28	22	37.90%	Routine	Stoniness, Potholes, Erosion
6/23/2020 16:20:57	Threeways Road	16	16	22	37.90%	Routine	Stoniness, Erosion
6/23/2020 16:29:26	Stream Road	24	26	20	34.50%	Routine	Loose Material, Erosion
6/23/2020 16:31:40	Stream Road	20	22	19	32.80%	Routine	Erosion
6/23/2020 16:34:24	Stream Road	16	18	21	36.20%	Routine	Erosion
6/23/2020 16:37:34	Stream Road	10	16	25	43.10%	Corrective	Potholes, Erosion
6/23/2020 16:40:01	Stream Road	2	8	28	48.30%	Corrective	Potholes, Erosion
6/24/2020 11:58:13	Stream Road	1	43	32	55.20%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/24/2020 11:59:55	Zyta Road	1	6	28	48.30%	Corrective	Corrugation, Loose Material, Stoniness
6/24/2020 12:02:18	Zandra Road	1	3	41	70.70%	Rehab	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/24/2020 12:04:09	Zandra Road	4	12	32	55.20%	Corrective	Corrugation, Loose Material, Stoniness, Potholes, Ruts, Erosion
6/24/2020 12:06:03	Caeser Road	1	54	27	46.60%	Corrective	Corrugation, Loose Material, Potholes, Ruts, Erosion
6/27/2020 11:59:13	Bobbie Road	2	4	36	62.10%	Corrective	Potholes
6/30/2020 17:47:01	Betty Road	1	6	23	39.70%	Corrective	Loose Material, Erosion
6/30/2020 17:50:22	Lawrence Road	1	44	27	46.60%	Corrective	Potholes, Erosion
7/2/2020 13:20:20	Dennys Road	1	34	40	69.00%	Rehab	Loose Material, Stoniness, Potholes, Ruts, Erosion
7/2/2020 13:22:37	Dennys Road	39	51	35	60.30%	Corrective	Potholes, Erosion
7/2/2020 13:24:26	Diane Road	1	12	37	63.80%	Corrective	Potholes, Ruts, Erosion
7/2/2020 13:26:19	Diane Road	13	52	26	44.80%	Corrective	Potholes, Ruts, Erosion
7/2/2020 13:27:44	Henry Street	1	2	22	37.90%	Routine	Potholes
7/3/2020 16:36:18	Carla Road	15	29	33	56.90%	Corrective	Stoniness, Potholes, Erosion

7/3/2020 16:38:19	Carla Road	29	35	20	34.50%	Routine	Stoniness
7/3/2020 16:40:55	Carla Road	35	57	39	67.20%	Rehab	Potholes, Ruts, Erosion
7/3/2020 16:43:32	Caeser Road	89	101	18	31.00%	Routine	Potholes
7/3/2020 16:45:54	Glen Road	1	6	36	62.10%	Corrective	Ruts, Erosion
7/3/2020 16:48:28	Edward Road	39	54	17	29.30%	Routine	Potholes
7/3/2020 16:53:06	Caspar Road	6	47	17	29.30%	Routine	Potholes
7/3/2020 16:54:51	Caspar Road	1	6	32	55.20%	Corrective	Potholes, Erosion
7/3/2020 16:57:01	Denise Road	1	6	36	62.10%	Corrective	Stoniness, Erosion
7/3/2020 17:01:05	Edward Road	1	37	23	39.70%	Corrective	Corrugation, Stoniness, Potholes
7/3/2020 17:04:17	Oliver Road	26	36	23	39.70%	Corrective	Stoniness, Potholes
7/3/2020 17:06:47	Oliver Road	16	26	35	60.30%	Corrective	Ruts, Erosion
7/3/2020 17:09:47	Gerald Road	1	23	25	43.10%	Corrective	Stoniness, Potholes
7/3/2020 17:12:35	Gerald Road	23	34	39	67.20%	Rehab	Ruts, Erosion
7/3/2020 17:14:15	Gerald Road	34	40	33	56.90%	Corrective	Stoniness, Ruts, Erosion
7/3/2020 17:16:35	Olga Road	1	6	28	48.30%	Corrective	Stoniness, Ruts, Erosion
7/3/2020 17:20:00	Oliver Road	1	17	38	65.50%	Corrective	Potholes, Erosion
7/3/2020 17:31:08	Clarence Road	2	18	25	43.10%	Corrective	Potholes, Erosion
7/3/2020 17:36:33	Gully Road	1	9	38	65.50%	Corrective	Stoniness, Potholes, Erosion
7/3/2020 17:38:41	Boundary Road	19	27	20	34.50%	Routine	Stoniness, Potholes
7/5/2020 14:22:00	Boundary Road	50	58	31	53.40%	Corrective	Potholes, Erosion
7/5/2020 15:33:50	Jally Road	39	43	38	65.50%	Corrective	Stoniness, Potholes, Erosion
7/5/2020 15:36:18	Susan Road	31	23	36	62.10%	Corrective	Stoniness, Potholes, Ruts, Erosion
7/5/2020 15:38:43	Susan Road	23	3	25	43.10%	Corrective	Stoniness, Erosion
7/5/2020 15:39:56	Susan Road	3	1	23	39.70%	Corrective	Stoniness, Erosion
7/5/2020 15:44:56	Freda Street	1	9	20	34.50%	Routine	Potholes
7/5/2020 15:47:08	Freda Street	9	17	31	53.40%	Corrective	Stoniness, Potholes, Erosion

7/5/2020 15:50:16	Boundary Road	16	20	31	53.40%	Corrective	Loose Material, Stoniness, Erosion
7/5/2020 15:53:58	Jally Road	2	6	36	62.10%	Corrective	Stoniness, Potholes, Erosion
7/5/2020 15:56:40	Peter Road	5	9	25	43.10%	Corrective	Potholes, Erosion
7/5/2020 15:59:40	Peter Road	9	17	26	44.80%	Corrective	Potholes, Erosion
7/5/2020 16:03:03	Jally Road	8	18	24	41.40%	Corrective	Erosion
7/5/2020 16:05:27	Jally Road	18	26	26	44.80%	Corrective	Potholes, Erosion
7/5/2020 16:08:56	Boundary Road	20	40	21	36.20%	Routine	Potholes
7/5/2020 16:11:40	Gully Road	2	12	36	62.10%	Corrective	Corrugation, Potholes, Erosion
7/5/2020 16:27:26	Hilton Circle	1	33	39	67.20%	Rehab	Stoniness, Potholes, Erosion
7/5/2020 16:30:30	Hilton Circle	33	39	21	36.20%	Routine	Stoniness
7/5/2020 16:32:00	Paul Road	1	2	28	48.30%	Corrective	Stoniness, Ruts
7/5/2020 16:34:16	Hilton Circle	41	53	34	58.60%	Corrective	Potholes, Erosion
7/5/2020 16:37:36	Hilton Circle	53	83	39	67.20%	Rehab	Stoniness, Potholes, Erosion
7/5/2020 16:38:35	Bassia Street	1	4	24	41.40%	Corrective	Stoniness, Potholes
7/5/2020 16:42:13	Hilda Circle	1	17	27	46.60%	Corrective	Potholes, Erosion
7/5/2020 16:45:13	Hilda Circle	17	20	39	67.20%	Rehab	Potholes, Ruts, Erosion
7/5/2020 16:47:20	Joseph Road	1	5	24	41.40%	Corrective	Stoniness, Ruts, Erosion
7/6/2020 16:57:08	Protea Road	2	3	24	41.40%	Corrective	Loose Material, Potholes, Erosion

B King

From: Peter Berrisford <peterb5424@gmail.com>
Sent: Tuesday, 20 April 2021 10:24
To: CFO; sdkrige@gmail.com; Lester Smith; Mayor; Dean O'Neill; L de Villiers; D Lakey; R Louw; S Muller; Neville Michaels; R Williams
Cc: B King; G Bucchianeri; K Jeptha; L Tait
Subject: RE: Firestorm

Well done Santie-Reyneke!

Can I add a few points please?

Small fires

Firstly, "a small fire is a big fire until it is completely extinguished". So fire outbreak **response time** is of the essence.

Plot clearing

Clearing plots to reduce fire risk is a formidable exercise. I suggest a more targeted response policy. EG.

"When you clear plots, make it a priority to clear a 15m(?) space round buildings. Ensure roof gutters are free of combustible material such as leaves. Pay particular attention to any **significant** stands of combustible vegetation. Only then, tackle the rest of the plot."

Special Container

I know the authorities pay much attention to the fire risk. But it seems to me that a special purpose container, mounted on a trailer, equipped with a complete set of fire-fighting equipment, should be established. This will minimise delays when a fire alert is sounded.. It should be situated centrally.

Reserve Fund

The potential loss of any large fire is so huge, so that too much concentration on the costs of preparation for fire-fighting is possibly delusional. Prepare a financial reserve fund now, so
that costs can be spread out over the long term.

In all humility

Peter Berrisford

From: CFO <CFO@overstrand.gov.za>
Sent: Tuesday, 20 April 2021 00:43
To: sdkrige@gmail.com; Lester Smith <lestersmith@overstrand.gov.za>; Mayor <mayor@overstrand.gov.za>; Dean O'Neill <mm@overstrand.gov.za>; L de Villiers <ldevilliers@overstrand.gov.za>; D Lakey <dlakey@overstrand.gov.za>; R Louw <rlouw@overstrand.gov.za>; S Muller <smuller@overstrand.gov.za>; Neville Michaels <nmichaels@overstrand.gov.za>; R Williams <rwilliams@overstrand.gov.za>
Cc: Peter Berrisford <peterb5424@gmail.com>; B King <bking@overstrand.gov.za>; G Bucchianeri <gbucchianeri@overstrand.gov.za>; K Jeptha <kjeptha@overstrand.gov.za>; L Tait <ltait@overstrand.gov.za>
Subject: RE: Firestorm
Importance: High

Dear Colleagues Roderick, Stephen and Neville,

Please provide relevant comment in terms of respective areas under the control/responsibility of your directorate.

Please include the Mayor, the MM, myself and Budget Office (Bernard, Georgia) with your response.

Vriendelike groete / Kind regards,

Santie Reyneke-Naude
Director: Finance
Finance Directorate
Overstrand Municipality

M: +27 (0) 82 551 4499 T: +27 (0)28 313 8040 F: +27 (0) 28 313 8128
E: cfo@overstrand.gov.za

From: Fanie Krige <sdkrige@gmail.com>
Sent: Monday, April 19, 2021 10:22 AM
To: Lester Smith <lestersmith@overstrand.gov.za>; Mayor <mayor@overstrand.gov.za>; Dean O'Neill <mm@overstrand.gov.za>; L de Villiers <ldevilliers@overstrand.gov.za>; D Lakey <dlakey@overstrand.gov.za>; R Louw <rlouw@overstrand.gov.za>; CFO <CFO@overstrand.gov.za>
Cc: Peter Berrisford <peterb5424@gmail.com>
Subject: Fwd: Firestorm

Dear colleagues

Below you will find an important input from Mr Peter Berrisford, who on several occasions expressed his concern about the threat of fires in our municipality and especially in Betty's Bay. I propose that we make this letter part of the public participation process regarding our Draft Budget and IDP Review for 2021/22.

Regards

FANIE KRIGE
COUNCILLOR: WARD 10

---------- Forwarded message ---------
Van: **Peter Berrisford** <peterb5424@gmail.com>
Date: Ma. 19 Apr. 2021 om 09:30
Subject: Firestorm
To: <sdkrige@gmail.com>

Hi Fanie

The Cape Town fire is a wake up call! Imagine a meeting after a fire has totally devastated our area! A 100 million rand of damages.

We don't want to be saying, " of course we knew about the excessive growth of bush in our area, but we were so busy." Alternately, "we should have cut fire-breaks along all the roads, but we were weighing up the quotes for this exercise, and this takes a long time." Alternately, " we did not budget for more expenditure on fire fighting.' Alternately, "it was Covid!"

Fanie, we rely on you to keep the pressure up. We definitely need a follow up meeting like the one you chaired in Kleinmond, (still no minutes!!! This is awful considering how serious this matter is.)

Many of our politicians excel at planning to do something. Action is what counts. I know much has been done but I am really frightened about the constant risk. We cannot afford not to devote funds in a big way to fire-fighting, the most serious risk to our community.

Please circulate this email to the Mayor, the Fire Chief, the Environmental Department and Desmond Lakey. And any others including those at our meeting.

And confirm to me that you have done this by return. Failing this, reluctantly, I guess all the newspapers would be a last resort.

I am not unaware that so many folk are actually handling this problem and working hard at this. But the Cape Town fire is massive reminder. A wake up event.

Peter

Virus-free. www.avast.com

Overstrand Municipality
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Vision Statement: "*To be a centre of excellence for the community*"

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Please consider the environment before printing this correspondence.

B King

From: B King
Sent: Tuesday, 20 April 2021 10:17
To: Aletta Rousseau
Cc: CFO; R le Roux; G Bucchianeri; K Jeptha
Subject: RE: Budget

Dear Aletta,

We acknowledge receipt of your comment regarding the Draft Budget and wish to inform you that said comment will be included in the consideration of comments received during the draft budget public participation process.

Kind regards

BA King
Senior Manager: Financial Services
Overstrand Municipality

T: +27 (0) 28 313 8154
E: bking@overstrand.gov.za

From: Aletta Rousseau [mailto:alettarousseau@gmail.com]
Sent: Tuesday, 20 April 2021 10:01
To: B King <bking@overstrand.gov.za>
Subject: Budget

Dear Mr King,
I appreciate the excellent work of our Municipality to keep our area well run and beautiful.
I was just sorry to hear that the salaries have been raised with 4 1/2% in spite of a request not to raise salaries this year. This brings the budget into a deficit which could be avoided.
Kind regards,
Alette Rousseau

598 Phosisa Street
ZWELIHLE
HERMANUS
7200

22 APRIL 2021

OVERSTRAND MUNICIPALITY
P.O. BOX 20
HERMANUS
7200



Honorable Mayor Mr Dudley Coetzee

RE: OBJECTION OF ZWELIHLE BUDGET 2021/22

We wish to express our dissatisfaction of the draft IDP review 2021/22 Ward 5; 6; and 12 Budget presented to our community on the 21 April 2021 due to the following:

1. The Capital budget to be spend in Zwelihle is not clear and was not confirmed at the meeting
2. The meeting was not properly organized as the presentation was not audible and clear. Hence the meeting ended so late.
3. We believe that the Ward meeting should have been separated, so as to deal with specific Ward needs.
4. Lastly item 3.2; 3.3; and 4 of the AGENDA was not dealt with or covered at the meeting. The Agenda point were very important but our community was give half of that.
5. The closure was supposed to be made by the Mayor as per AGENDA, however that did not happen.

Your urgent attention will be appreciated

Yours sincerely

ALFRED FAKU
0837236085
mafaku9@gmail.com

BBRA COMMENTS ON 2021-22 BUDGET and IDP Review

1. Introduction

The draft budget is well prepared and based on sound principles and departure points.

The reviewed IDP is a logical continuation of the existing 5 year IDP.

2. Revenue

The proposed across the board tariff increases at 4% are reasonable but in most cases there is a further marginal increase due to VAT at 15% (property rates excluded). Although termed reasonable it is still above the current and projected inflation rate and also above the estimated growth rate in the economy. These increases will also exacerbate the financial burden on many residents already hard hit by COVID-19.

3. Operating expenditure

The bulk of the proposed operating expenditure cannot be faulted but is qualified in the following respects:

3.1 Baboon management

The active implementation of the baboon management programme by the Municipality through its service provider, Human Wildlife Solutions, is appreciated especially as this has become more problematic due to rogue baboons causing extensive damage to properties. It is thus essential that there should be sustainable funding of this project until the problem has been resolved.

3.2. **Road maintenance**

The extensive gravel road network in Betty's Bay results in regular (but still inadequate) roads and stormwater maintenance. There should be a more permanent approach by applying dust control sealant on more graded and compacted roads.

3.3 Staff expenditure

The BBRA is in general very satisfied with municipal service delivery and is indeed privileged to experience excellent standards in many respects. Nonetheless there is concern that there are pockets of overstaffing and/or underperformance. This is especially the case with certain maintenance work.

On the other hand there are instances of understaffing leading to reduced service delivery standards. A case in point is the building inspectorate for the Hangklip area where only

one incumbent has to deal with one of the most active areas in the whole of the Overstrand. This matter has been previously raised and Mr Stephen Muller as well as the MM are aware of this problem.

The wage bill percentage of 31% plus is debatable but more important is the proposed adjustment. The notch increases can be supported but not SALGA's proposal of 2,8% and even less so the other demands of trade unions.

4 Capital Expenditure

4.3 Water network

The continued funding of this project is appreciated and supported. Preference should be given:

- To areas where no hydrants exist and/or where the water supply is inadequate to use existing hydrants;
- To sections where the reticulation is subject to continuous breaks as this leads to significant water losses and on-going repair costs.

4.4 Camera project

The provision of R50 000 is appreciated but might be inadequate to ensure successful implementation. The BBRA out of its own funds (community contributions) is also making more than R50 000 available. Safety and security is a high priority especially as illegal poaching and other concomitant criminal activities are rife.

4.5 Sub Fire station

This is referred to in the ward councillor's list but without any funding. Erf 2688 is currently being considered by the Municipality. The present small building is not only impractical but also an illegally erected structure. After the devastating January 2011 fire and with the western part of Betty's Bay posing the highest current fire risk in the Municipality funds for at least the basic planning and design work should be placed on the budget as well as for a first response vehicle.

The seriousness of this matter for the community is reflected in the fact that it has already collected more than R100 000 as a contribution towards the establishment thereof.

4.6 Clarence Drive (R44)

Although this is a provincial road the inherent dangers affect the local community. It deserves to be incorporated into the IDP as an inter-governmental activity. The three most dangerous areas are at Porter west, Porter east and the area between Waterfall and Cliff roads. (A preliminary study has been done in respect of Porter east).

It can be expected that the Municipality would also have to contribute towards the desired solutions.

There is an existing request that reflective and very visible pole mounted street name signs be provided at already identified key intersections. This especially warranted as there are no streetlights in Betty's Bay.

The R44 has a speed limit of 80km/h which is regularly exceeded causing serious accidents. (A municipal vacuum tanker was recently involved in a serious accident due to a speeding motorist). No speeding law enforcement is taking place apparently due to the absence of a calibrated sped checking device. The length of the R44 (about 12km), the traffic volumes and the high prevailing speeds warrant the purchase of a dedicated speed checking device.

4. Conclusion

The BBRA as a representative body of the Betty's Bay area realises that needs will always exceed available resources. To prioritise those needs and to achieve a degree of consensus will always an indication of good governance and an appreciative community.

B King

From: CFO
Sent: Friday, 30 April 2021 10:08
To: B King; G Bucchianeri; K Jeptha; L Tait; V allen
Subject: Verdere kommentaar! FW: Attn for Comments on OM Draft Budget

Ook vir insluiting asb kollegas,

From: Dean O'Neill <mm@overstrand.gov.za>
Sent: Friday, April 30, 2021 7:35 AM
To: Pete Oxford <pete@peteoxford.com>
Cc: Bettys Bay Conservancy <bettysbayconservancy@gmail.com>; CFO <CFO@overstrand.gov.za>
Subject: RE: Attn for Comments on OM Draft Budget

Dear Mr Oxford,

Receipt of your e-mail below is herewith acknowledged and the content noted for consideration by the budget steering committee.

Kind Regards

Dean O'Neill
Municipal Manager | Munisipale Bestuurder | Umphathi Kamasipala
Overstrand Municipality | Munisipaliteit | Umasipala

T: 028-313-8003 | **M**: 076-911-6497 | **E**: mm@overstrand.gov.za

---

From: Pete Oxford <pete@peteoxford.com>
Sent: Thursday, 29 April 2021 15:08
To: Dean O'Neill <mm@overstrand.gov.za>
Cc: Bettys Bay Conservancy <bettysbayconservancy@gmail.com>
Subject: Attn for Comments on OM Draft Budget

As a full-time Bettys Bay resident and on the Executive Committee of the Bettys Bay Conservancy I would like to request that sufficient funds for the upcoming budget be allocated to the following:

1. Municipal public waste bins should be fully baboon/animal proofed. There is NOT A SINGLE such bin in Bettys Bay, yet is a requirement to the Strategic Baboon Management Plan.`The few rotary type Fernwood bins are NOT baboon proof nor very practical.

2. Attractive road signage advertising the fact that Bettys Bay is a proud member of the Kogelberg Biosphere Reserve.
Ie 'Welcome to Bettys Bay - a proud member of the Kogelberg Biosphere Reserve'. We have to be cognizant of the very special place, of global significance, where we live. There is no signage to date. We need to build a pride campaign.

3. We need to protect the wetlands WITHIN the urban area. They are critical frog habitat, including the Critically Endangered micro frog, endemic to the fynbos of the south western Cape of which Bettys Bay is perhaps its most important refuge.

4. Environmental education. This work could perhaps be channeled through the Bettys Bay Conservancy.

We are in an extremely special biome yet the importance of its conservation and protection is not being fully recognized by the Municipality, despite using the KBR name to promote the area.

Sincerely, Pete Oxford

B King

From: CFO
Sent: Friday, 30 April 2021 10:07
To: B King; G Bucchianeri; K Jeptha; L Tait; V allen
Subject: Another Input for Comments Sheet FW: Input into Draft Budget - Notice 53/2021

Importance: High

Beste Kollegas,

Nog enetjie ontvang, sien hieronder.

Vriendelike groete / Kind regards,

Santie Reyneke-Naude
Director: Finance
Finance Directorate
Overstrand Municipality

M: +27 (0) 82 551 4499 T: +27 (0)28 313 8040 F: +27 (0) 28 313 8128
E: cfo@overstrand.gov.za

From: Dean O'Neill <mm@overstrand.gov.za>
Sent: Friday, April 30, 2021 7:59 AM
To: Jan Briers <janbecol@gmail.com>
Cc: CFO <CFO@overstrand.gov.za>
Subject: RE: Input into Draft Budget - Notice 53/2021

Dear Mr Briers

Receipt of your e-mail below is herewith acknowledged and the contents noted for consideration by the budget steering committee.

Kidn Regards

Dean O'Neill
Municipal Manager | Munisipale Bestuurder | Umphathi Kamasipala
Overstrand Municipality | Munisipaliteit | Umasipala

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From: Jan Briers <janbecol@gmail.com>
Sent: Thursday, 29 April 2021 14:37
To: Dean O'Neill <mm@overstrand.gov.za>
Subject: Input into Draft Budget - Notice 53/2021

INPUT ON AMENDED OVERSTRAND DRAFT MUNICIPAL BUDGET: 2021/22
Notice 53/2021 - BY Mr J H BRIERS

1. **BACKGROUND**

The budget must take cognisant of the **continuing decreasing income of the Overstrand ratepayers**.

Council has endeavoured to keep the rate increases to the absolute minimum required to maintain service delivery levels at an acceptable standard as well as to ensure continued maintenance and upgrading of infrastructure.

Therefore, municipalities must consider the following when compiling budgets: • improving the effectiveness of revenue management processes and procedures; • paying special attention to cost containment measures; • ensuring value for money through the procurement process; • the affordability of providing free basic services to all households; and • curbing consumption of water and electricity. The Overstand Municipality is therefore urged to (i) **deceasing posts** and (ii) putting the process in motion to **stop previously negotiated salary increase**s as it was negotiated under totally different circumstances. It is noted that the mayor acknowledge that "Wage increases for municipal staff that have exceeded headline consumer inflation in the past".

2. QUERIES, OBSERVATIONS, COMMENTS AND NOTES REGARDING THE BUDGET

2.1 The unite electricity charge of about 16% that can be attributed to "*attributed to the substantial increase in the cost of bulk electricity from Eskom* " is supported. **The increases of fixed cost or service charge for electricity the same as that of the price per unit used, namely about 16% is irrational.** The Basic or **Monthly charge per meter** is a fixed cost and to use the above reason for the proposed 15% increase borders on dishonesty as this is not linked to Escom increase at all. Fixed cost are hurting all those people that try to reduce consumption to still manage with a fixed or declining income. This is fundamentally in conflict with sustainable development principals committed to in the IDP and SDF. The %-contribution of Fixed Costs should be reduce to decrease the pressure on natural resources and the environment to discourage wastage and incentivise efficiency.

2.2 I have personally observed more than 25 **pipe bursts** in less than 3 years living in Betty's bay (more than all observed in my life) causing a waste of water, labour and equipment and this cost will rapidly increase.

2.3 Activities such as parks management, road verges, alien Invasive tree control, block burning, road maintenance and possibly a number of other activities are done without specific Park- or Fire- management plans. Only with proper **Management Plans can efficiency be measured and improved on** as well as staff and contractors be effectively managed and held accountable.

3. BUDGET PROPOSALS:

(1) **The Availability fee / fixed cost charge per electricity meter, namely R 385.64, must be reduced or remain unchanged and a way find to further reduce this cost in future. This cost should rather be included in the unit cost.**

(2) **The VAT rate on fixed cost or availability fees should be 0%.**

(3) That the loss of income due to the abovementioned proposals be off-set by:

- Freezing all vacant positions in principle and only filling those positions that would ensure **basic service delivery**;
- Ensuring that all staff performances are carefully aligned to ensure maximum **efficiency** and value for money efficacy; and
- Work should be done in accordance with clear **Management Plans**.
- **Reduce of water distribution loss**.

JH Briers
Ratepayer

B King

From: CFO
Sent: Friday, 30 April 2021 14:09
To: B King; G Bucchianeri; K Jeptha; L Tait; V allen
Subject: FW: Comment on Draft Budget - rdl Orban

Beste Kollegas,

Nog een!

Vriendelike groete / Kind regards,

Santie Reyneke-Naude
Director: Finance
Finance Directorate
Overstrand Municipality

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E: cfo@overstrand.gov.za

From: Dean O'Neill <mm@overstrand.gov.za>
Sent: Friday, April 30, 2021 1:28 PM
To: J Orban <jorban@overstrand.gov.za>; CFO <CFO@overstrand.gov.za>
Cc: 'Chairman O.R.R.A.- O.B.B.V. Voorsitter' <onrusratepayers@gmail.com>; Anne Droomer <drooms@yebo.co.za>; Ann Bown <annbown@telkomsa.net>; onruspharmacy@hermanus.co.za; Caroline Gabb <caroline@biogrow.co.za>; Johan Prinsloo <prinslooj@sonicmail.co.za>; Duncan Heard <duncanheard@telkomsa.net>; Thys Sutherland <thyssutherland@telkomsa.net>; Deon van der Kooi <dvdkooi07@gmail.com>
Subject: RE: Comment on Draft Budget

Dear Cllr Orban

Receipt of your input below is herewith acknowledged and the content noted for consideration by the budget steering committee in preparation of the final budget.

Kind Regards

Dean O'Neill
Municipal Manager | Munisipale Bestuurder | Umphathi Kamasipala
Overstrand Municipality | Munisipaliteit | Umasipala

T: 028-313-8003 | **M**: 076-911-6497 | **E**: mm@overstrand.gov.za

---

From: J Orban <jorban@overstrand.gov.za>
Sent: Friday, 30 April 2021 11:57
To: Dean O'Neill <mm@overstrand.gov.za>
Cc: 'Chairman O.R.R.A.- O.B.B.V. Voorsitter' <onrusratepayers@gmail.com>; Anne Droomer <drooms@yebo.co.za>; Ann Bown <annbown@telkomsa.net>; onruspharmacy@hermanus.co.za; Caroline Gabb <caroline@biogrow.co.za>; Johan Prinsloo <prinslooj@sonicmail.co.za>; Duncan Heard <duncanheard@telkomsa.net>; Thys Sutherland <thyssutherland@telkomsa.net>; Deon van der Kooi <dvdkooi07@gmail.com>
Subject: Comment on Draft Budget

Dear MM,

I have cc'd members of my ward committee in this email aswell. As a community, the Municipality has not spent enough capital in our area in the past 5 years, when compared to the other Greater Hermanus wards.

We have a couple of projects that we would dearly like to see completed as they are taking a large portion of our ward specific funding:

1. Atlantic drive walkway completion (+/- R600 0000
2. Paving of Davies Pool parking area (+/- R300 000)
3. Sidewalks with cycle lane in Onrus main road
4. Completion of Dog park - Wall along the R43
5. Shearwater stormwater canal completing
6. Speed calming measures throughout the ward (+/- R150 000

Many of these projects are already being addressed by our ward specific funding, this proves that it is very important to our community. This is vitally important to our ratepayers that our fair share of budget gets allocated.

Kind Regards,
Cllr Jean Orban
0729552986

ANNEXURE L

SIME: LG MTEC
PT INTEGRATED PLANNING AND BUDGETING ASSESSMENT, PT PRESENTATION & OVERSTRAND RESPONSE

Western Cape Government

OVERSTRAND MUNICIPALITY

INTEGRATED PLANNING AND BUDGETING ASSESSMENT:

ANALYSIS OF MUNICIPAL IDP, SDF AND BUDGET

Western Cape Government

APRIL/MAY 2021

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LIST OF ACRONYMS

AQMP	Air Quality Management Plan
BESP	Built Environment Support Programme
CBD	Central Business District
CBA	Critical Biodiversity Areas
CMP	Coastal Management Programme
CSIR	Council for Scientific and Industrial Research
DCAS	Department of Cultural Affairs and Sport
DEA&DP	Department of Environmental Affairs and Development Planning
DHS/DOHS	Department of Human Settlements
DM	District Municipality
DLG	Department of Local Government
DWA	Department of Water Affairs
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlement Plan
IDP	Integrated Development Plan
IGP	Infrastructure Growth Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
ITP	Integrated Transport Plan
ISDF	Integrated Strategic Development Framework
IYM	In-year Monitoring
IWMP	Integrated Waste Management Plan
JOC	Joint Operations Centre
Kl	kilolitre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt hour (1000-watt hours)
LED	Local Economic Development
LUPA	Land Use Planning Act
MBRR	Municipal Budget and Reporting Regulations
MDG	Millennium Development Goal
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant

MIP	Municipal Infrastructure Plan
MMP	Maintenance Management Plan
MVA	Megavolt Amperes (1 Million-volt amperes)
MWh	Megawatt hour (1 Million-watt hours)
NRW	Non-revenue Water
NDHS	National Department of Human Settlements
O&M	Operations and Maintenance
PMS	Performance Management Systems
RMP	Road Management Plan
SDBIP	Service Delivery Budget Implementation Plan
SDF	Spatial Development Framework
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

SECTION 1: INTRODUCTION

The 2021/22 MTREF planning and budgeting documents are drafted at an unprecedented time. An already weakened economy has been exacerbated by the impact of the COVID-19 pandemic and state spending is placed under severe pressure. It is therefore crucial that planning and budgeting are '*Responsive*' to the current reality facing municipalities and their citizens. The revenue of municipalities revenue is under downward pressure as a result of the COVID-19 related restrictions and its impact on the income of citizens, while the demand for municipal services is on the rise. Municipalities therefore have to be '*Resilient*' against these pressures until the economic crisis has subdued. As per the 2020 Western Cape Recovery Plan, municipalities cannot only focus on responding to the pandemic, but there is also a need to look forward and make provision for economic and financial '*Recovery*' over the medium-term. The 2021 municipal integrated development plans and budgets will therefore be assessed by the Provincial Government against the principles of '*Responsiveness, Resilience and Recovery*'.

The importance of the integrated planning and budgeting assessment is stipulated in Chapter 5 of the Local Government Municipal Systems Act 32 of 2000 (MSA), the MSA Regulations and the Local Government Municipal Finance Management Act 56 of 2003 (MFMA). These annual provincial assessments afford the provincial sphere of government an opportunity to exercise its monitoring and support role to municipalities as stipulated by the Constitution. In addition, the assessments provide an indication of the ability and readiness of municipalities to deliver on their legislative and constitutional mandates.

This report encapsulates comments by the Western Cape Provincial Government on the draft 2021/22 MTREF Budget, 2021/22 reviewed Integrated Development Plan (IDP) and Spatial Development Framework (SDF).

The assessment covers the following key areas:

- Conformance with the MFMA, MSA & Municipal Budget and Reporting Regulations (MBRR);
- Responsiveness of the draft budget, IDP and SDF; and
- Credibility and sustainability of the Budget.

The MBRR A-Schedules, budget documentation, IDP and SDF submitted by the Municipality are the primary sources for the analysis. The quality of this assessment report therefore depends on the credibility of the information contained in the documents submitted by the Municipality.

The Provincial Government plans to meet the executives of your Municipality on **Monday, 10 May 2021** where the key findings and recommendations of this report will be presented and deliberated upon. The planned engagement will contextualise the Municipality's challenges and responses as taken up in the draft budget, IDP, LED, SDF and various other strategies and plans.

All the information related to the assessment and analysis of the annual budget, IDP and SDF are found in the report below.

SECTION 2: PUBLIC VALUE CREATION

2.1 Integrated Planning

2.1.1 Introduction

An Integrated Development Plan (IDP) is the principal strategic planning instrument which guides and informs all planning and development, and all decisions with regard to planning, management and development in a municipality. An IDP provides the strategic direction for all the activities of a municipality over five years linked to the council term of office.

Each municipal council must annually review and may amend the IDP of the Municipality. Should the review process determine that an amendment is required, a municipality should follow the process as stipulated in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations of 2001.

The 2021/22 review of the IDP of the Overstrand Municipality (the Municipality) is the fourth and last review of the 2017 - 2022 IDP. The 2021/22 IDP review approach took into consideration an assessment of the performance measurements of the Municipality and the extent that changing circumstances so demand.

Based on the review of the tabled IDP at the end of March 2021, the Municipality intends to adopt a review of the IDP in May 2021.

2.2 Integrated Planning Analysis

2.2.1 IDP Overview

Based on the contextual analysis undertaken, the 2021/22 IDP review reflects that the vision and mission of the Municipality, which is aimed at determining the strategic direction, remains unchanged. The 2021/22 IDP Review reflects a high-level strategy of the Municipality which includes an alignment of the Municipality's 5 strategic objectives to the Constitutional objectives of Local Government, National Development Plan as well as the National Key Performance Areas of local government.

The Municipality has a Public Participation Policy that was approved in September 2016 and is aimed at establishing appropriate mechanisms, processes and procedures for public participation in Overstrand. The 2021/22 IDP Review reflects that public engagements took place from August to November 2020 with respective ward communities, in order to review their ward priorities.

According to the 2020 Municipal Economic Review and Outlook (MERO), the Overstrand municipal area is the smallest municipal area in the Overberg in terms of geographical spread, covering 1 675 square kilometres (13.7 per cent), but is the second largest economy in the District. The Overstrand municipal area's economy was valued at R6.4 billion (current prices) in 2018 and the municipal area employed 36 966 people. Estimates for 2019 indicated that although the municipal area's economy increased by 0.3 per cent to R6.6 billion, the economy shed 298 jobs.

The MERO also emphasizes the effect of the COVID-19 pandemic that is expected to have a significant negative impact on economic growth in the Overstrand municipal area. It was estimated that the economy of the municipal area would contract by 8.1 per cent in 2020 before recovering somewhat by 4 per cent. Towns highlighted as potential risks in the MERO includes Stanford, Hawston and Kleinmond that have been identified as being economically vulnerable. The economies of Stanford and Kleinmond are largely influenced by the sizable retired population in the area. Furthermore, Stanford is also a popular town for holiday homes, and economic activity is thus largely influenced by holiday seasonality.

The 2021/22 IDP Review reflects that the significant contraction in the economy, as mentioned in the MERO has resulted in multiple job losses in the Overstrand municipal area. Along with the increasing

unemployment rate, the associated reduction in household income would also increase the demand for public sector support and an increase in the number of indigent households due to COVID-19. It is therefore inevitable that additional pressure will be placed on the Municipality, as revenue collection may be hampered, despite the fact that the same level of services would still be required.

The 2021/22 IDP Review emphasizes the significant impact the COVID -19 pandemic had on the socio-economic conditions in the Overstrand. Tourism, seen as a key economic sector in the Overstrand, has been severely affected. Job losses in this sector will increase unemployment and poverty. It should also be remembered that the second wave, which nullified the potential holiday boost traditionally associated with the December holiday season, is only subsiding now. It is therefore crucial that the Municipality find more resilient, methods/strategies that will ensure that the risks/hazards been posed by COVID-19 be dealt with timeously considering that a third wave is predicted.

2.2.2 **IDP process**

In terms of Sections 28 and 29 of the Municipal Systems Act 32 of 2000 (MSA), a municipality must follow a prescribed process when reviewing and/or amending an IDP. Furthermore, key activities and deadlines for the process must be set out in a Time Schedule adopted in terms of Section 21 of the Municipal Finance Management Act 56 of 2003 (MFMA).

The MSA and Municipal Planning and Performance Management Regulations requires that a district municipality must consult with the local municipalities when intending to review and/or amend their IDP. Similarly, local municipalities are required to consult the district municipality.

The 2017 – 2022 IDP of the Municipality highlights the requirement to adopt a process plan in terms of section 28 of the MSA. The 2017 – 2022 IDP contains a summary of the steps followed by the Municipality to adopt the IDP Process Plan, as well as the Time Schedule, which sets out the key deadlines, the stakeholders involved in the process, the mechanisms used to communicate the progress made in developing the IDP and the five-year cycle of the IDP involving annual review.

The 2017 – 2022 IDP reflects that the Process Plan was approved by Council on 20 August 2020. In addition, the 2020/21 Time Schedule as approved on 26 August 2020, and reflects the tabling of the Budget and the Service Delivery and Budget Implementation Plan (SDBIP) to Council in March 2021.

2.2.3 **IDP compliance**

Section 26 of the MSA refers to the core components of an IDP and states that an IDP *must reflect* –

- the municipal council's vision for the long-term development of the Municipality;
- an assessment of the existing level of development in the Municipality;
- the council's development priorities and objectives for its elected term;
- the council's development strategies which must be aligned with any national or provincial sectoral plans and planning requirements binding on the Municipality in terms of legislation;
- a Spatial Development Framework;
- the council's operational strategies;
- applicable disaster management plans;
- a financial plan; and

- the key performance indicators, and performance targets determined in terms of section 41 of the MSA.

As per the above, the Municipality has met the requirements stipulated in Section 26 of the MSA.

2.2.4 IDP alignment

Section 32 of the MSA state that the MEC may within 30 days of receiving a copy of an IDP, or within such reasonable period as may be approved by the Minister request a municipality to adjust the plan or amendment in accordance with the MECs proposal if it is in conflict with or is not aligned with or negates any of the development strategies of other affected municipalities or organs of state. Section 26 of the MSA further requires that IDPs must be aligned with and not negate the national and provincial development plans and planning requirements binding on the Municipality in terms of legislation.

To ensure alignment between the 2021/22 IDP Review and national, provincial plans, various sector departments formed part of the assessment as found below.

Economic Development

The Local Economic Development (LED) Strategy was initially adopted in 2007 and is incorporated to form part of and align with the Spatial Development Framework and the Growth Management Strategy. The 2021/22 IDP Review reflects that the LED Strategy was reviewed in 2017/18 financial year.

In response to the COVID-19 pandemic, the Municipality introduced an Economic Response Plan also referred to as a recovery strategy, which mainly focusses on stimulating the economy by supporting entrepreneurial efforts and bringing back people to work so as to nudge the economy upward. The recovery strategy links with the LED strategy through the implementation of LED programmes and provides relief to local businesses to continue growing the local economy. The 2021/22 IDP Review reflects that currently the Municipality created over 1500 jobs and provided over 400 permits to the Informal Sector.

Human Settlements and Transport

The 2021/22 IDP Review reflects that the Municipality has aligned its vision with that of the Western Cape Provincial Government (WCG) which promotes the development of integrated and sustainable human settlements with access to social and economic opportunities for all its citizens. In addition, the Municipality has compiled a comprehensive Five-Year Human Settlement Strategy and pipeline to improve integrated human settlement development and delivery within the Municipality.

The Municipality indicated that the current housing delivery model cannot address the current and future need for housing, as the growing demand continues to exceed supply. Much of this demand consists of families living in informal structures in informal settlements and backyards. The 2021/22 IDP Review also reflects that there is no reliable information available on the number of backyard dwellers, making it increasingly difficult to accurately plan for future housing needs in the Overstrand area. Another key challenge to the development of sustainable human settlements is the limited availability of well-located land, if a site and service delivery model is followed.

The 2021/22 IDP Review also reflects on a Socio-Economic Study that was undertaken by the Department of Human Settlements (DHS) in conjunction with the Municipality to determine and gain a better understanding of the demand and need for low cost- as well as affordable housing.

The Integrated Transport Plan (ITP) is summarised in Chapter 8 of the 2021/22 IDP Review and is currently being reviewed. The Overstrand Transport Plan Volume 1 which was developed by the Department of Transport and Public Works, will serve along with the Integrated Transport Plan (ITP) as the Road Transport Plan for the Overstrand Municipality. The Municipality's main planning documents for roads are reflected

in the 2021/22 IDP Review as the Integrated Transport Plan; the Pavement Management System; and the Roads Asset Register. Based on these documents, an assessment was made of the roads infrastructure requirements for the next 10 years (i.e. 2020-2030).

Health, Social Services and Amenities

The Municipality has a shortage of ordinary public schools (primary and secondary) in the municipal area, which was confirmed by the Western Cape Education Department. However, the five-year Education Infrastructure Intervention Programme, which was updated in March 2021, indicates how additional learning spaces will be catered for in the various areas within the Municipality, including two new schools planned to commence with construction within the next 5 years (Hermanus Technical High School and Hermanus Primary School for the Zwelihle area).

Safe and Cohesive Communities

The 2021/22 Review IDP reflects that the Municipality's Safety Plan is reviewed on a three-year cycle in conjunction with all the relevant role players and is due for review October 2021. The Overstrand Municipal Safety Plan focuses on integrated increased visible patrols to prevent crime in all communities in an effort to deter Bylaw related offenses that have an impact on the quality of life of residents.

The Municipality has an operational K9 unit and its purpose is to expand the capability of Law Enforcement in dealing effectively with public safety crimes such as poaching and drugs while monitoring and reporting on these crimes.

2.2.5 IDP Implementation

The 2021/22 IDP Review constitutes the fourth and last annual review cycle of the 2017 – 2022 IDP and therefore an important milestone to assess whether the Municipality might be at risk of not achieving its strategic objectives.

The Key Performance Indicators (KPIs) per strategic objective as contained within the Top-layer SDBIP of the 2017-2022 IDP was compared to the 2021/22 IDP Review to determine whether the KPIs have changed and the progress against the set targets. The analysis reflects that the 2021/22 IDP Review contains the same number of KPIs as the 2017 – 2022 IDP.

The 2019/20 Annual Report of the Municipality reflects that the Municipality met 298, 74 per cent of a total number of 403 KPIs for the period 01 July 2019 – 30 June 2020. The 2019/20 Annual Report also reflects that 77, 19.11 per cent of KPIs were almost met and 28, 6.95 per cent of the indicators were, for good and valid reasons not met. The Annual Report highlights the fact that service delivery was severely challenged during the 4th quarter of the 2019/20 financial year due to the nationwide lockdown imposed as result of the COVID-19 pandemic.

As per the 2020/21 Technical Integrated Management Engagement (TIME) report of the mid-year non-financial performance per strategic objective, the Municipality has achieved 76.6 per cent of its target during the first half of the financial year. This reflects a variance of more than 20 per cent between planned and actual targets for the period 1 July 2020 to 31 December 2020. However, the TIME report indicated that corrective measures will be implemented, where targets were not met as planned.

2.2.6 Outstanding areas for improvement

The Municipality adequately responded to the identified areas for further improvement.

2.3 Environmental and Planning Analysis

Compliance, Performance, Implementation and Changing Circumstances

The MSDF contains the beginnings of a Capital Expenditure Framework. The Draft IDP also contains a chapter on the Capital Expenditure Framework as contained in the SDF. A chapter on the MSDF is contained within the IDP. This chapter includes the Spatial Proposals for each area. It is noted that the Overstand SDF does not contain detailed projects and programmes as these are supposed to be included in the Overstand Growth Management Strategy (OGMS). The OGMS was due to be updated with the SDF in 2020, but it seems that this did not happen. The last OGMS was approved by the Council in 2011. Chapter 4 of the Draft IDP lists numerous services/infrastructure projects which are planned for the short and medium term, for the most part the need for these services/infrastructure projects are reflected in the SDF (although not in any detail.)

The MSDF does not provide clear guidance as to exactly which projects require Provincial, National and SOE investments. The IDP does however contain Table 81 which lists what one assumes are Provincial Departments, and the amounts of money required from each of these Departments over the medium term, as well as a table which lists Provincial Infrastructure Investment Projects between 2021 to 2024.

The MSDF does not have a Monitoring and Evaluation Framework and Implementation table against which progress in relation to the implementation of the SDF can be determined. It is therefore difficult to determine the extent to which the budget is aligned to the SDF. The need for the budget to be aligned with the CEF/SDF is critical given that the IDP states that the total requirement for infrastructure over the next 10 years is R3, 113 billion at 2019 prices. Given the need vs what is affordable, it is very important that whatever money is spent, is spent in spatial locations that will have the greatest positive impact.

Since 2022 will be the start of a new IDP cycle, the Municipality will be required to draft a new IDP. This does not however mean that a new SDF needs to be drafted simultaneously, if it is felt that the current SDF remains valid. The decision as to whether to redraft, amend or continue using the current SDF should be made based on a performance review of the current SDF. Following this performance review, if it is found that there are numerous gaps in the current SDF, or circumstances have changed significantly since the SDF was drafted this would indicate the need for an SDF redraft or at the very least an amendment. Whether the SDF is redrafted, amended or simply reviewed in terms of performance, it will need to be adopted together with the IDP at the start of the new IDP terms of office.

A weakness of the MSDF is that it does not contain a comprehensive Capital Expenditure Framework. A more comprehensive CEF will ensure that the spatial direction provided in the SDF can ultimately be implemented through the correct budget allocations in the IDP. Together with a CEF a Monitoring and Evaluation Framework needs to be prepared as part of the SDF.

In the next iteration of the MSDF, Overstrand Municipality should:

- Include the designation of areas for the application of an inclusionary housing policy,
- Include areas within the Municipality where incremental upgrading approaches to development and regulation will be applicable,
- Identify areas where shortened land use development procedures may be applicable.
- Indicate areas of priority intervention and spending for the next 5 years
- Outline specific arrangements for prioritising, mobilising, sequencing and implementing public and private infrastructural and land development investment in priority spatial structuring areas.

O/S Comments - Overstrand intentionally did not further develop its CEF as the Municipality is part of a program instituted by the Provincial Government in conjunction with the Development Bank of South Africa to draft a Capital Expenditure Program.

The biodiversity unit within the Overstrand Municipality (OM) is developing Alien Clearing Management Plans for the municipal reserves and open spaces. The municipal IDP reflects that alien clearing is done. The budget for alien vegetation management for 2020/2021 was R500 000. However, due to COVID-19 lockdown regulations, only R5 400 of the allocated budget was spent as contractors were not allowed to work in the field for a large period of the 2020/21 financial year. Further to this, no vegetation clearing figures were reported on. The Municipal SDF does correctly assign Spatial Planning Categories as per the Western Cape Biodiversity Spatial Plan (BSP), and the BSP has been incorporated into the IDP and SDF.

In terms of Climate Change, it should firstly be noted that this IDP review has taken on a new set of questions to determine the performance of municipalities in terms of climate change responsiveness. Given the increasing emergency in relation to the climate change threats to our society and economy, the level of preparedness and systems change needs to upscale rapidly. This questions in this IDP review assess this maturation of the province to prepare for climate change. Although there are aspects of climate change response that are legislated for municipalities such as climate change adaptation as part of the Disaster Management Amendment Act and the Spatial Planning and Land Use Management Act, amongst others, there is no stand-alone climate change legislation, in place. A Climate Change Bill in under development and this will place specific requirements on municipalities to respond to climate change. The Overstrand municipality was involved in the development of the Overberg Climate Change Strategy and is working on mainstreaming climate change into their own operations. Climate change is already, and will continue to impact on the municipality, in the form of water scarcity, sea-level rise and an increase in extreme events. These and other considerations, including energy security, will need to be included in strategic planning in both the short and the long term. There is however, very little evidence of the inclusion of the climate change in the budgeting documentation accompanying the IDP, although the IDP states that climate change impacts are incorporated into relevant master plans and project specifications. There is also no evidence of systematic plans to reduce spending in locations of activities that are exposed to climate change impacts.

During the review process of Overstrand's Spatial Development Framework (SDF) it was found that the Coastal Management Lines (CML) have been included in this municipality's SDF. DEA&DP has concluded a Coastal Access Audit for the Overberg and is continuing to support the implementation of the Coastal Access Pilot Project for Middlevlei. The review of the Overstrand Coastal Management Programme (CMP) was concluded in the previous financial year and implementation will only happen as budget allows. The Municipality have PLS sites within their jurisdiction, there are draft operational plans for the PLS sites. The current PLS list is in the review process. The Municipality has requested for the delisting of some of the PLS and the listing of Hawston launch site, these requests will be considered during the review. The DEA&DP is assisting with the development of operational plans for all PLS within the municipal jurisdiction. The Draft EMPs are available for the estuaries with the Municipality and there is a need to conclude the Implementation Protocol for the RMA function with this municipality. The DEA&DP will be consulting with the Municipality in the new financial year.

From a Waste Management and Planning perspective, the Municipality has a designated Waste Management Officer to oversee waste management matters. The Municipality's IWMP was recently reviewed and submitted to the Department for assessment and endorsement. The Municipality must provide updated current information on basic and free basic services. The Overstrand Municipality has 3 waste management facilities registered on IPWIS (Integrated Pollutant and Waste Information System), namely Gansbaai Landfill Site, Overstrand Municipality Garden Waste Chipping Gansbaai and Overstrand Municipality Recovery and Recycling Gansbaai. The Municipality submitted 6/6 waste management reports from January to February 2021. Through IPWIS report submissions the Municipality achieved a

compliancy score of 100% within this period. 1 608 tonnes of waste were disposed to landfills and 2 618 tonnes of waste was diverted from landfills. Thus, achieving a diversion rate of 63.2 per cent for this period. The Overstrand Municipality has an Integrated Waste Management By-law, published in July 2013, which is aligned to the National Environmental Management: Waste Act. The Municipality supports a buy-back centre in Hermanus and swop shops by collecting the waste and doing regular awareness at swop shop centres. The Municipality's split bag system has been affected by the destruction of the MRF and other infrastructure due to service delivery protests. Organic waste is diverted through chipping and composting. Furthermore, the Municipality disposes C&D waste in landfill as cover. The Municipality conducts a variety of awareness campaigns which includes waste puppet road shows, Paddavlei clean-ups held on World Environment Day and school programmes which involve tours for learners to the Karwyderskraal landfill facility. Furthermore, the Municipality creates awareness through the local Scout programme and makes use of the Facebook platform, newspaper articles such as Overstrand Bulletin, conducts presentations with the community organisations and schools. Video interviews and pamphlets are also used to raise awareness. The Gansbaai Waste Disposal Facility (WDF) is well managed and maintained and receives a high compliant rating from Departmental Audits conducted. The Municipality submits all internal and external audit reports for all operational Facilities, as well as for the historical closed Facilities. Action plans are submitted to the Department when required. The Municipality recently registered for the N&S for their new Materials Recovery Facility (MRF) and Drop of Facility (DOF) located in Hermanus. The Municipality is currently in the process of developing an Organic Waste Diversion Plan.

In terms of Air Quality, Section 14(3) and Section 15(2) of the National Environmental Management: Air Quality Act (NEM: AQA), a Municipality must designate an Air Quality Officer and adopt an Air Quality Management Plan (AQMP) within its jurisdiction. To ensure that a budget is allocated for air quality management, each municipality must include in its Integrated Development Plan (IDP), an AQMP. The Overstrand Municipality has designated an Air Quality Officer and has adopted an AQMP, as per the NEM: AQA. However, the Municipality must allocate funding to implement the AQMP, particularly in terms of monitoring ambient air quality to manage potential air pollution that may result from increased urbanisation.

SECTION 3: ECONOMIC SUSTAINABILITY

3.1 Introduction

This section examines to what extent the tabled 2021/22 MTREF Budget is responsive from a socio-economic perspective as well as the Municipality's ability to meet the community expectations for services from its limited resources to contribute towards achieving economic recovery and maximising benefits for its residents.

Firstly, the socio-economic reality and needs within the community is examined to gain an understanding of the implications thereof. This is followed by an analysis of the budgetary allocations to the strategic objectives and the municipal and provincial expenditure to determine their respective responsiveness to the socio-economic reality of the George municipal area.

3.2 Socio-Economic Context

3.2.1 Socio-economic Overview

Table 1 Socio-Economic indicator analysis

Socio-economic Indicator		NDP Goal	Local context	District Average	WC Average
Population	**Population Growth**	0.5 -1% p.a.	3.1%	0.8%	1.8%
Access to basic services	**Formal housing**	-	78.1%	80.3%	79.1%
	Water	100%	98.5%	97.3%	96.6%
	Electricity	95%	89.2%	90.3%	93.7%
	Sanitation	-	93.1%	88.8%	90.9%
	Refuse	-	94.1%	82.8%	94.0%
Crime	**Murder (per 100 000)**	-	63	46	57
	Residential Burglaries	-	1 613	1 021	515
Economy	**Unemployment Rate**	14% by 2020	14.4%	10.4%	19.4%
	GDP growth (2019e)	4.5% per annum	0.3%	0.4%	0.3%
Human Development	**Human Development Index**	-	0.751	0.764	0.757

Source: Overstrand Municipality's 2020 Socio-economic Profile (SEP-LG)

The IDP Review references the population figures as they appear in the 2020 MERO and SEP-LG Profile i.e. that the population will grow from an estimated 104 748 people in 2020 to 118 316 by 2024 which equates to a 3.1 per cent average annual growth rate. Budget schedule SA9 however indicates that the Municipality will have a population of approximately 114 000 in 2021/22 which is estimated to grow to 117 000 in 2023/23, a 1.4 per cent average annual growth. Provincial Treasury must caution the Municipality to not underestimate its population figures which could result in budget shortfalls and an increase in the backlog.

O/S Comments:

We take note of treasury's cautionary note. However, it needs to be pointed out that the figures for 2019/20 (105901) and 2020/21 (109925) are both higher than Treasury's projection / estimation of Overstrand's population as provided in the *2020 Socio-economic profile (SEP): Overstrand Municipality* which was 104 748 for 2020. The outer year projection of 117 290 is for 2023/24. With another average increase of 1.4

percent, the projections will give Overstrand and estimated population of 118 932 for 2024/23, which is in line with Treasury's projection for 2024 of 118 316 provided in the 2020 SEP. There is a slight difference between the Municipality's own backlog estimates and the service delivery access levels outlined above. The IDP Review indicates that all formal and informal settlements within the municipal area enjoy access to water, sanitation and refuse removal services, but that there is still an electivity backlog. Budget schedule A10 does however not reflect this electricity backlog.

Although residents of the municipal area overall enjoy a high quality of life and well-being, the Municipality's HDI score is the lowest in the Districts and also notably lower than the Provincial average.

Sexual offence, drug-related offences and residential burglaries have been on the decline within the municipal area since 2018/19 which is testament to not only effective policing and law enforcement efforts, but a potential improvement in socio-economic conditions. The decline in criminal activity will encourage economic investment in Overstrand, improve consumer and business confidence and promote the perception of the municipal area as a desirable place to live, work and play. There has however been a sharp increase in the murder rate.

Economic growth has overall been subdued as a result of the constraining fiscal environment. Although the Municipality's growth rate is on par with that of the District and the Province, the general expectation is that the economic constraints will impact significantly on the average consumer. As disposable income dwindles and poverty intensifies, the Municipality can expect a notable increase in the demand for free basic services as more households will apply for indigent support. Stunted growth will have a negative impact on the Municipality's growth potential.

3.2.2 Community Needs Analysis

The Municipality and community have highlighted needs and risks facing the municipal area. These are reflected in the table below:

Table 2 Community Needs Analysis

Themes	Challenges
Economic	● Economic contraction and subsequent job losses, decline in business turnover and household income which will increase overall levels of poverty. ● Stunted economic growth, overall skill levels. ● Financial viability and sustainability and impact thereof on basic service delivery. ● Unconducive environment for ease of doing business.
Social	● Poverty and income inequality. ● Limited employment opportunities. ● Social ills associated with substance abuse and linkages to other societal challenges such as domestic abuse and contact crimes. ● Learner retention rate. ● Protest action and civil unrest. ● Economic opportunities. ● Population growth and impact thereof on basic service delivery.

Themes	Challenges
Service Delivery	● Maintenance of ageing Infrastructure. ● Ageing and deteriorating fleet and small plant and equipment. ● Vandalism and theft. ● Effects of climate change on natural environment and infrastructure. ● Limited water resources. ● Storm water infiltration into sewer networks and inappropriate objects in sewer lines that cause blockages and additional maintenance of sewer lines. ● Water pipe replacements. ● Drought. ● Illegal dumping. ● Deterioration of Eskom infrastructure, limited Eskom capacity. ● Funding constraints. ● Inadequate stormwater network. ● State of gravel roads. ● Wildfires and urban fires. ● Alien invasive species

Source: Overstrand Municipality's 2021/22 IDP Review

3.3 Municipal and Provincial Budget analysis

This section analyses the responsiveness of the budget and strategic objectives to the socio-economic reality of the Municipality.

3.3.1 Key budget priorities in terms of IDP Strategic Objectives

The 2021/22 MTREF budget breakdown in terms of the strategic objectives is indicated in the table below. Overstrand Municipality budgeted for a total operating expenditure budget of R358.3 million and a total capital budget of R50.0 million in the 2021/22 financial year.

Table 3 Strategic Objectives for the 2021/22 Medium Term Revenue & Expenditure Framework

Overstrand Supporting Table SA5 & SA6 Reconciliation of IDP Strategic Objectives and Budget (Operating and Capital Expenditure)								
Strategic Objective	2021/22 Medium Term Revenue & Expenditure Framework OPEX				2021/22 Medium Term Revenue & Expenditure Framework CAPEX			
R thousand	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24	Average Annual Growth	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24	Average Annual Growth
The provision of democratic, accountable and ethical governance	284 355	295 732	315 195	5.3%	3 775	6 125	3 575	-2.7%
The provision and maintenance of municipal services	727 084	763 678	805 413	5.2%	138 446	81 003	78 018	-24.9%
The encouragement of structured community participation in the matters of the Municipality	1 125			-100.0%	5 875			-100.0%
The creation and maintenance of a safe and healthy environment	190 501	199 046	207 552	4.4%	20 048	1 610	6 110	-44.8%
The promotion of tourism, economic and social development.	247 470	235 000	219 747	-5.8%	65 300	53 548	8 132	-64.7%
Total Expenditure	1 450 536	1 493 455	1 547 908	3.3%	233 444	142 286	95 835	-35.9%

Source: Overstrand Municipality, A-Schedules

The largest share of the operating budget (R727.1 million; 50.1 per cent) will be directed towards Strategic Objective (SO) 2: *The provision and maintenance of municipal services*. This allocation equates to a 13.0 per cent increase compared to the 202021 full-year forecast and is anticipated to on average grow by 5.2 per cent annually across the MTEF. The 2021/22 allocation bodes well to accommodate inflationary based increases, efforts to uphold existing service standards while simultaneously making progress to eradicate perceived backlogs. The average annual increase across the MTEF does however appear relatively low to keep pace with the anticipated increase in the demand for basic services (including indigent support) amidst a constraint fiscal environment.

Strategic allocations towards SO 1: *The provision of democratic, accountable and ethical governance* will contribute towards strengthening the Municipality's already sound institutional arrangements and relationship with the public.

Sizeable allocations towards Strategic allocations towards SO 5: The promotion of tourism, economic and social development will greatly assist to unlock the municipal areas' growth and developmental potential while prioritising the overall quality of life of the most vulnerable members of society. This allocation therefore aligns particularly well to the WCG Economic Recovery plan that places a strong emphasis on job creation and the promotion of societal well-being.

The Municipality has a total capital budget of R233.4 million for 2021/22 of which R138.5 million (59.3 per cent) has been allocated towards SO 2: *The provision and maintenance of municipal services*. The allocation decreases significantly (13.9 per cent) when compared to the 2020/21 full-year forecast and is anticipated to on average decline by 24.9 per cent which is concerning given the need to expand the network to accommodate future population growth. The decrease can however be attributed to the end of an asset prioritisation cycle whereby a strategic emphasis was placed on bulk water and sanitation infrastructure.

The IDP Review clearly illustrates alignment between the Municipality's strategic objectives and the District, Provincial and National Strategies, objectives and outcomes.

3.3.2 **Municipal and Provincial Expenditure**

Overstrand Municipality and the Western Cape Government (WCG) will in 2021/22 collectively spend R470.7 million on infrastructure expansions across the municipal area. The Municipality will in turn channel R1.451 billion in operating budget allocations towards the provision of services.

Table 4 Comparison of Provincial and Estimated Municipal Expenditure: 2021/22 (R'000)

Type	2021/22		
	Provincial Infrastructure Spend	Municipal Infrastructure Spend	Municipal Operating Spend
Economic Expenditure	***120 000***	**16 816**	***184 894***
Road transport and Public Works	*120 000*	*10 229*	*116 106*
Planning and Development	*-*	*6 587*	*51 199*
Environmental Services	*-*	*-*	*17 589*
Social Expenditure	**117 264**	***74 407***	***254 202***
Education	*2 000*	*-*	*-*
Health	*6 264*	*-*	*-*
Social Development	*-*	*8 830*	*19 086*
Housing	*109 000*	*54 359*	*63 700*
Sports and Recreation	*-*	*7 410*	*56 315*
Public Safety	*-*	*3 808*	*115 101*
Trading Services	**-**	***138 446***	***723 499***
Electricity	*-*	*59 924*	*407 010*
Water	*-*	*35 715*	*129 752*
Waste Water Management	*-*	*40 696*	*102 566*
Waste Management	*-*	*2 110*	*84 171*
Other	**-**	***3 775***	***287 941***
Total Expenditure	**237 264**	***233 444***	**1 450 536**

Source: 2020 Western Cape EPRE (Provincial spend), National Treasury Database (Municipal spend)

3.3.2.1 Economic Expenditure Analysis

Broadly speaking, allocations towards this category refer to expenditure on economic infrastructure i.e. assets and facilities that support the development of other sectors within the economy.

Road transport and Public Works

The Municipality's general road maintenance efforts will in 2021/22 be supported through a R116.1 million allocation from the operating budget. The allocation responds particularly well to the function's biggest challenge, namely to provide for the timeous and regular upkeep of municipal roads. The allocation increases at 6.8 per cent from the 2020/21 full-year forecast which is cost-reflective and inflation-based, but could arguable have been higher to support proactive attempts to maintain the current asset base which is prone to deterioration. Provincial Treasury is however well aware of the funding constraints in this regard.

Funding challenges aside, the overall the operating budget towards the *Roads* function is responsive. The allocation for regular road maintenance, upkeep, rehabilitation and renewal will have several positive economic and social spin-offs i.e. enhancing the longevity of current assets will ensure sustainable access to economic opportunities which will significantly improve the economic and social standing of businesses and private citizens alike. The allocation towards road transport will further serve as a catalyst for development by unlocking the municipal area's high growth potential.

The IDP Review indicates that the public participation process on the Public Transport Improvement Plan was delayed as a result of COVID-19 and due to a lack of funding. The Municipality is requested to clarify whether the 2021/22 operating budget will allow for any action in this regard. The capital budget towards road transport decrease by 54.7 per cent and will amount to R10.2 million in 2021/22. The decrease can mostly be attributed to the completion of large new asset projects prioritized in 2020/21. The single largest capital project for road transport will be a R5.6 million allocations for the construction of the Blompark Bus Route. Although this allocation bodes well to improve access to economic opportunities for those living within vulnerable communities and compliments new housing developments within this area, the IDP Review does not reflect how this project links to the Municipality's Integrated Transport Plan.

It does not appear that the current budget makes provision for further non-motorised transport initiatives across the MTEF. Non-motorised transport (NMT) initiatives (dedicated walk-ways, sidewalks and bike paths) have a wide range of social (more time with family, less traffic-induced stress, healthier lifestyles), economic (cost-effective and less time consuming, improving productivity) and environmental (reduced carbon emissions) benefits. Various other social ills will however impact negatively on the public's willingness to make use of such facilities, most notably every increasing crime rates and the general dangerous nature of South African roads resulting in substantial annual road-user deaths. These factors contribute to the fact that South Africa does not in general have a bicycle commuting culture. The Municipality is to this extent urged to invest in information campaigns to raise awareness on the benefits of NMT initiatives. The possibility also exists for the Municipality to link the promotion of NMT to cycling tourism initiatives.

O/S Comments - The road project form part of the Blompark housing project provision has been made for non-motorised transport (NMT) as part of this project. The road project will also link up the Blompark Housing Development with economic opportunities. The WCG's allocation towards road transport infrastructure in 2021/22 will be R120.0 million to rehabilitate, renovate and refurbish the main road linking Hermanus to Gansbaai. This is a multi-year project which will significantly increase the road's mobility function by allowing for future traffic growth while increasing the shoulder distance. Expanding the road's current capacity will improve access to major tourist destinations, agricultural land and nature conservancies while simultaneously allowing for future commercial and industrial presence. This project will link very well to future endeavors to by-pass the Hermanus CBD (Provincial initiative).

3.3.2.2 **Social Expenditure Analysis**

Housing

The Municipality currently gives effect to the objectives of its Housing Strategy through the *Housing* function that delivers an extensive range of services pertaining to the upgrade of informal settlements, provision of integrated human settlements, the roll-out of economic and social facilities within new developments, provision of social housing opportunities, emergency housing and institutional subsidies. The IDP Review contains a detailed schedule outlining how the Municipality prioritises allocations (grant funding permitted) to these programmes and initiatives across the MTEF and beyond.

One of the key objectives of the Municipality's housing function is to mainstream basic service delivery to informal settlements and backyard dwellers (backlog) which includes efforts to roll-out services as well as to formalize these settlements. Efforts in this regard will in 2021/22 be supported by a R63.7 million operating budget allocation which equates to a 49.6 per cent increase on the 2020/21 full-year forecast. This allocation is anticipated to increase by 10.2 per cent across the MTEF. Accelerated spending in this regard has specifically been made possible through the acknowledgment (which has subsequently given rise to a new policy direction by national and provincial government alike) that the provision of formal brick and mortar housing solutions is no longer a sustainable delivery model. To this end, the Municipality should clarify why no functional allocations have been made towards Informal Settlements in budget schedule A2A.

The capital budget allocation towards the Housing function will in 2021/22 increase by 26.6 per cent to R54.4 million, but decline on average by 75.5 annually. Support schedule SA36 indicates that the bulk of this amount will be applied toward "LCH services construction contracts". Budget schedule A9 furthermore indicates that the capital budget for *Housing* will almost exclusively be applied toward the construction of new assets. Provincial Treasury was however not able to link the budget allocations to the human settlement projects planned for 2021/22 as outlined on pages 165 – 166 of the IDP Review. A minor allocation of R2.1 million has been set aside for the Hawston housing development.

The Housing Strategy Implementation Schedule (pages 168 – 179 of the IDP Review) should more clearly distinguish between operational and capital related costs.

O/S Comments - Noted

The WCG will in 2021/22 direct R109.0 million towards Housing projects within the municipal area. Most notable projects include the provision of service site and top structures in Masakhane (R33.4 million), Zwelihle (R18.2 million) and Mount Pleasant (R18.9 million). These projects link very well to the Municipality's Housing Strategy Implementation Schedule indicating the Municipality, in collaboration with the WCG, is prioritizing allocations towards the vulnerable communities to promote social inclusion and to improve access to economic opportunities, jobs and public amenities. Allocations are strategic and targeted giving full effect to the notion of co-planning, co-budgeting and co-implementation.

Health

The Municipality does not perform health functions and has as such not made any allocations towards this area.

The WCG will direct R6.3 million towards the *Health* function in 2021/22 which will mostly be applied towards upgrades and additions at the Gansbaai Clinic (R4.7 million). Minor allocations are also directed towards health technology at the Gansbaai Clinic (R400 000) and the Pearly Beach Satellite Clinic (R600 000). These allocations are referenced in the IDP Review.

Social Development

Investment towards social development is of the utmost importance to improve the overall well-being of citizens to such an extent that they are able to reach their full potential within society. This notion rings particularly true within communities outside of the urban centre where poverty and limited job opportunities often give rise to associated socials ills such as substance abuse, gender-based violence and food insecurity. Although the Municipality is not directly mandated to address these challenges, it does have a dedicated community and social services component concerned with the provision of library service, the upkeep of community halls and facilities. The Municipality further plays a key social development role by facilitating access to services for vulnerable groups of society (children, elderly, disabled etc.)

The operating budget towards libraries and archives increase by 5.2 per cent while annually increasing by 13.0 per cent throughout the MTEF. The 2021/22 allocation will ensure that service standards are upheld whereas the notable average annual increase in the outer years will allow for the Municipality to expand its scope of service by the roll-out of extramural initiatives such as outreach and awareness campaigns and afterschool reading programmes. The Municipality's efforts to allocated sizeable amounts to libraries (amidst existing funding constraints) is commended given the availability of these facilities can improve access to information that translates to economic, social and cultural advancement of particularly the youth.

The Municipality's capital budget towards the *Community and Social Services* function decreases by 51.2 per cent in 2021/22 and will almost be reduced to zero throughout the MTREF. Most of the funding in

2021/22 will be applied towards upgrades and additions to community halls and facilities. Having such assets in good standing contributes notably towards fostering a sense of belonging by providing a safe space for community members to socialise, learn, play and access services. The capital budget makes provision for the construction of a new library in Zwelihle in 2021/22.

The Municipality is requested to provide more information regarding the approval of a cemetery policy and accompanying by-law.

O/S Comments –

Purpose of the Policy and by-law are to:

Regulate burials, prohibit disintegration, destruction and damages of graves, to regulate disturbance, removal and reinternment of bodies, etc. Mentioned draft documentation have been advertised for public comment and implementation is envisaged for January 2022. The Municipality is commended for the extensive manner in which the impact of COVID-19 on the local community has been covered in the IDP Review. A detailed overview has also been provided of the Municipality's efforts through the Community and Social Services directorate to provide relief to vulnerable communities.

Safety and Security

The Municipality's safety and security component fulfils activities associated with traffic and law enforcement (by-laws) as well as fire and disaster management. As safety and security in the broader sense is essentially an unfunded mandate, money to improve service delivery towards this end remains limited. Notable challenges experienced by the function include capacity constraints (staff shortages, especially during festive periods), vagrancy and illegal occupations, adherence to movement restrictions by the public during lockdown as well as upskilling of existing staff compliment.

An amount of R115.1 million in operating budget funding will be directed towards the *Public Safety* function in 2021/22 which constitutes a 6.0 per cent decrease when compared to the 2020/21 full-year forecast. Allocations will however increase by an average annual estimated 4.3 per cent across the MTEF. It is unclear what the underlying assumptions are behind the decrease for 2021/22. The allocation will arguably not suffice to accommodate inflationary increases associated with consumables, provide for additional staff and/or training (improved capacity), allow the function to improve its visible policing efforts or to expand the current K9 unit (albeit that this function will be cross-subsidised from tariffs). Provincial Treasury does however take cognisanse of the anticipated decrease in fine income which does contribute notably towards the functions revenue streams.

It could not be ascertained what contributed to the notable increase towards Civil Defence i.e. from R4.6 million in 2020/21 to R15.2 million in 2021.

- **O/S Comments - The variance is attributed to the re-alignment/restructuring of salary budgets in the protection services directorate. The Civil Defense should be seen in conjunction with other sub-functions for Public Safety as shown in the table below**

R thousand	Current Year 2020/21	Budget Year 2021/22
Public safety	122 500	115 101
Civil Defence	4 562	15 237
Control of Public Nuisances	26 017	19 258
Fire Fighting and Protection	33 953	30 180
Police Forces, Traffic and Street	57 967	50 426

Page 275 of the IDP Review contains a table showing the operating budget for Fire & Disaster Management and Safety and Security as part of Vote 8. The figures in this table does not align to budget schedule A3A.

O/S Comments - The reference to "Vote 8" should be "Vote 6" and has been communicated with the Senior Manager: Strategic Services for correction The capital budget allocation for *Public Safety* is limited to R3.8 million to mostly replace the roof of the Hermanus Traffic Department, to establish a K53 test station in Gansbaai and to procure vehicles. These projects all appear on the ward-specific demand list in the IDP.

Job creation

Although job creation is not a direct mandate of local government, the Municipality does facilitate work opportunities through the roll-out of infrastructure projects. The notable increase in the capital expenditure budget for 2021/22 is anticipated to directly benefit local workers and contractors.

The Municipality was able to create 1 060 Extended Public Works Programme (EPWP) job opportunities in 2019/20 through 57 initiatives such as the Abalone Shell and Library Reading projects. Both these projects have a strong skills development/transfer focus. EPWP personnel are also appointed as permanent Cadet Firefighters.

It is unclear whether any EPWP opportunities will be created as part of the Working for the Coast initiative in 2021/22.

O/S Comments - There is no EPWP initiative for the coast for 2021/22,through the Department of Forestry, Fisheries and Environment with the Municipalities on the coastal districts there are engagements on the implementation of the Source of Sea programme as part of the Presidential Employment Stimulus Initiative the project is expected to roll out in July or August 2021. The Municipality's EPWP national key performance indicator (NKPI) target (number of temporary work opportunities create through EPWP) in the draft SDBIP remains unchanged at 1 018 job opportunities in 2021/22.

The IDP Review does not reflect on the specific skills training and development initiatives and associated cost implications planned for external parties (not municipal workforce) in 2021/22.

3.3.2.3 **Trading Services Infrastructure Analysis**

The Municipality's operating budget for trading services increase by 12.5 per cent and will continue to increase annually by 5.3 per cent across the MTEF. These increases bode well to uphold service standards; provide for the increased demand for services stemming from population growth and to formalise services within informal settlements.

It is at face value unclear how the Municipality intends to ensure the timeous and effective upkeep of existing assets (renewal and upgrades) while proactively expanding the basic services network towards new developments and informal settlements with a 13.9 per cent decrease in the capital budget towards trading services.

Grants and transfers, as a percentage of the overall capital budget, increase notably due to the reduction in cash surpluses (own revenue) being made available for infrastructure investment.

Electricity

Although the Municipality does not have any electricity backlogs, its service standards are under pressure amidst ongoing theft and vandalism, ageing infrastructure and the intermittent Eskom supply which has a direct impact on the region's economic growth prospects.

The operating budget for electricity services is estimated to increase by 14.5 per cent when compared to the 2020/21 full-year forecast. Although the allocation does bode well to accommodate the NERSA price increase (and to provide for inflationary increases in the cost of consumables), it is unclear whether it will suffice to uphold existing service standards while simultaneously providing for new service connections stemming from population growth. The budget report does however indicate that operating expenditure increases were made taking into consideration the urgent need to maintain its current assets. The operating budget allocation for repairs and maintenance of electricity infrastructure is anticipated to increase by 3.1 per cent in 2021/22. The capital budget allocation towards the electricity function will significantly increase by 213.4 per cent. This allocation responds particularly well to give effect to the electrical infrastructure requirements for the next ten years as informed by the Municipality's Electricity Master Plan, Electrical Asset Register as well as the housing plan. The 2021/22 capital budget allocation will almost exclusively be applied towards the construction of new assets. The substantial investment in electricity infrastructure will not only serve as a catalyst for industrial growth and development, but bodes well to accommodate new housing developments. The allocation does however on average decrease by 36.1 per cent annually across the MTEF which does draw into question the sustainability of these efforts.

Budget schedule A10 reflects a 0.4 per cent increase in the number of households to receive electricity services above the minimum standard. The number of households is expected to decrease by 0.3 per cent. The Municipality is requested to clarify the relatively small increase given the above average population growth and anticipated increase in the demand for basic services.

O/S Comments - The Birkenhead 66kV Substation will make out the biggest part of the capital expenditure within the next few years. Currently the electricity supply is constrained which is inhibiting the development of the agricultural sector, in particular the Abalone farming which is energy intensive. In addition the existing fish processing plants are also prevented from expansion. The project's main aim is to unlock the agriculture and industrial industry in the Gansbaai area which is in desperate need for growth in employment.

Overstrand has standardized on the installation of pre-payment meters for all domestic consumers. Due to the conversion from credit to prepaid installations, there is an annual decline in the number of credit meters and an increase in the number of prepaid meters. These are indicated on the Budget schedule A10 as Electricity (at least min. service level) and Electricity-prepaid (min. service level). According to Overstrand's Electricity Supply By-law as promulgated in the Gazette on 21 October 2016, Overstrand only supplies one meter per property. The increase in the number of service connections thus does not increase exponentially with the population growth as many families tend to stay together on one property.

Water

The Municipality will in 2021/22 increase its general water consumption tariff by 4.0 per cent which is cost-effective given the associated increase in the operating budget allocation towards the water function (3.5 per cent). The Municipality is commended for the manner in which it keeps this service affordable through a modest prince increase.

The increase does however appear relatively low taking into consideration inflationary increases and the need to provide for an anticipated increase in the demand for water services. Budget schedule A10 indicates that the Municipality will in 2021/22 provide 2.3 per cent more households with access to water services above the minimum standard. This figure is expected to annually increase by 3.7 per cent on average across the MTEF.

The most pressing challenges facing the water function however relate to the need for bulk infrastructure expansions which would necessitate sizeable capital budget allocations. It does therefore come at a surprise that the capital budget allocation decrease by 28.6 per cent in 2021/22 and will continue to decrease by an average annual 21.5 per cent across the MTEF. Although this decrease does at face value appear concerning, the current network is stable and is able to meet the existing demand in a sustainable manner through a well-diversified mix of ground and surface water sources. The current decrease will therefore not compromise the timeous expansion of the network (storage, distribution as well as treatment capacity) over the medium term.

Sanitation

The IDP Review document lists several challenges experienced by the Municipality in providing adequate waste-water services. These include, but are not limited to, ageing bulk infrastructure, extending the waterborne sewer network, the provision of sufficient treatment capacity in all areas, sludge handling according to legislation, lack of consumer knowledge, sewer blockages as well as the use of conservancy tank services. All of the Municipality's current waste-water treatment plants have adequate capacity to accommodate a demand increase. These challenges necessitate both operational and capital expenditure allocations.

The operating expenditure budget will in 2021/22 increase by 15.1 per cent and will on average increase by 3.5 per cent annually across the MTEF. The 2021/22 increase is notably above the 4.0 per cent sanitation tariff increase which means that the Municipality is proactively directing additional funding towards the function to, what is assumed, be applied towards increased repairs and maintenance efforts. The budget report (page 22) however indicates that expenditure on repairs and maintenance for the *Sanitation* function decreases by 12.8 per cent.

The capital budget decrease of 41.6 per cent in 2021/22 appears excessive, but can be attributed to the completion of the 3-year water and sewerage infrastructure upgrading and expansion strategy which draws to a close at the end of the current (2020/21) financial year. The total capital budget allocation of R40.7 million towards waste-water management still serves as a proactive attempt to expand the current network's ability (both distribution and treatment capacity) to accommodate new housing developments in future.

The IDP Review/annual report indicates that Betties Bay, Pringle Bay, Rooi-Els, Baardskeerdersbos and Buffeljagsbaai all still rely on the sewerage tanker truck system. The annual report specifically indicates that the Municipality will over time eliminate the tanker system as it gradually upgrades and expand the sewer system, but that more tankers are required in the interim. It does not appear that the capital budget makes provision for such tankers or for network expansions in above mentioned areas which falls within Ward 10.

Refuse Removal

The 2019/20 draft annual report (page 229) refers to the "new Materials Recovery and Public Drop-off Facility" as well as the "Hermanus Material Recovery Facility". The former project is currently being constructed and is scheduled to be completed before the start of the new financial year. The annual report indicates that the Municipality is busy appointing an operator for the latter project. It is unclear whether this is the same project or two different initiatives. Irrespective, the Municipality is requested to update the IDP Review to reflect the cost implications of this facility/facilities for the new financial year.

O/S Comments - The reporting on IPWIS is done on a monthly basis as required and currently includes the tons recycled at the Gansbaai MRF, information on tons recycled at the new Hermanus MRF will be added on the IPWIS system once the MRF starts to operate.Two different projects the first is for construction of the facility and drop off.The second is for operation of the facility

The annual report further indicates that the contract for private contractors for area and street cleaning will again be put out to tender. The IDP Review does not specifically refer to this function (situation update) and as such does not indicate what the operating budget implications will be.

Included in the operational budget and is an ongoing activity, (replaces previous completed tender)

The IDP Review lists several landfill sites that must be rehabilitated at an estimates cost of R70.0 million. The Municipality is however looking at alternative ways to use these sites to save costs. Consideration of support schedule SA3 indicates that the Municipality is making provision for the rehabilitation of these sites as a non-current item i.e. the potential rehabilitation costs are not cash backed. The Municipality is requested to provide more clarity regarding the alternative options being considered to bring the costs down. The Municipality must ensure that its refuse removal tariffs are cost-reflective to accommodate the rehabilitation costs, should alternative cost-saving mechanisms not materialise.

O/S Comments - The Municipality has a current tender with a service provider to create waste recycling awareness amongst the scholars Overstrand wide (i.e. covers all areas) via puppet and live theatre shows. There are also privately run swop shops operating in Zwelihle, Stanford Masekhane and Exloweni which also helps to encourages the recycling of materials from these informal areas.Three of the closed sites were or are planned to be removed instead of rehabilitating them as it is more cost effective to do that and also then the land can be made available for other uses.
The Pearly beach landfill was removed and a wastewater treatment works constructed on the site.
The Hawston Landfill removed to Karwyderskraal instead of rehabilitating.
We are currently busy with the waste surrendering process for these two.
The Fisherhaven is the last one still to be removed under our current plan.

The specific operating budget allocation for recycling did not change throughout 2020/21 (R258 000) despite the annual report indicating that the contractor had to reduce activities amidst the COVID-19 pandemic. It is unclear whether there were any cost-implications for the Municipality as a result of this situation. The allocation does also not increase (budget schedule A2A) for 2021/22.

O/S Comments - The R258 00 is only the maintenance portion of recycling which was kept the same. The operating budget should actually also include the recycling operational numbers which are in B Key 20200630034789 Outsourced Services :Refuse Removal R443400 in 2010/21and this did increase in 2021/22

This was referring to the Gansbaai MRF operations and that operational costs of that MRF form part of the Gansbaai landfill ops tender

The operating budget (with an increase of 14.7 per cent) does at face value make provision for the immediate increase in operational activities associated with the solid waste function.

The capital budget decreases quite dramatically in 2021/22 which is attributed to the completion of the new Hermanus Transfer Station. The limited capital budget allocation of R2.1 million for 2021/22 will mostly be applied to complete minor work at the facility (fencing costs).

The annual report indicates that the Stanford drop-off site experiences regular vandalism and that funding was requested to provide surveillance cameras in 2020/21.

3.4 Utilising Procurement as a Lever to Enhance Local Economic Development

The impact that the pandemic has had on the economy and the fiscus requires that a post-disaster recovery strategy is enabled to utilise procurement as a lever for recovery that supports not only the creation of jobs but enables provincial priorities such as safety and well-being through purchasing.

Key lessons and learnings will be customised for municipal requirements considering capabilities, capacity and maturity of the municipal sphere through the following key focus areas which have been identified as priorities for the implementation of the SCM strategy through the following Local Government initiatives in the future.

- e-Procurement and Supplier Evidence Bank.
- Procurement Planning Toolkits.
- District Transversal Contracts (Upfront Participation and collaboration keeping in mind regulation 32 and 36 challenges).
- Asset Management Capacitation and Development Programmes.

These initiatives will be driven through the four-pronged SCM approach namely, SCM Governance, SCM Capacitation and Training, Strategic Procurement and SCM Technology.

3.4.1 SCM Technology

The intent of this report is to provide performance information in terms of Supply Chain Management (SCM) to accounting officers in order to improve planning and decision-making processes as well as to measure results or outcomes that has been achieved by municipalities in terms of suppliers registered on CSD, conflict of interest, monitoring the implementation of the Preferential Procurement Policy Framework Regulations, 2017 (PPPFR) by analyzing awards to designated BEEE groupings and COVID-19 Emergency expenditure.

The ultimate purpose is to drive good governance through compliance that builds business confidence and trust which can be used as an enabler to attract capital investment towards the George **municipal area**.

Analytical Trends

The analysis identified the following challenge with municipal data in that there is no standardised allocation methodology for transactions that categorise goods and/or services-:

- Certain transaction could not be matched to a specific commodity, due to incorrect allocation.
- Items that have been procured could not be matched to certain projects or determined whether certain expense forms part of operational cost.
- The system that does not make provision for demographic reporting.

Improvement Initiatives

- A workgroup to be established to assist municipalities on how to use data as an enabler in making strategic decisions for future procurement.
- Municipalities to prioritise correct system usage as this is the main enabler for meaningful and reliable reporting.
- Provincial Treasury is committed to continuously assist and guide the Municipality in this regard.

3.4.2 **Strategic Procurement**

The assessment of municipal procurement plans is to provide a diagnostic analysis of planned expenditure in order to provide technical support to municipalities in keeping with the resolutions taken at the LED-SCM Indaba 2019. The procurement analysis focus on municipal infrastructure spend as a theme to Public Value Creation and Economic Sustainability as investments in infrastructure are vital to the municipal region's economic development and prosperity. Infrastructure connect various supply chains and is the catalyst for the efficient movement of goods and services across borders and regional boundaries. Infrastructure also connects households across metropolitan areas to higher quality opportunities for employment, healthcare and education:

Analytical Trends

Data integrity issues that relate to incorrect linkages, inconsistent capturing, dual language capturing and in a format that is difficult to analyse

Improvement Initiatives

- Local Economic Development: Empowerment focused initiatives; relooking at and reconsidering the economic focus on post disaster recovery initiates to stimulate the market differently; and supplier development and linkages to Strategic Sourcing
- Framework Agreements and Transversal Contracting: Use opportunities for alternative strategic sourcing initiatives that leverages on economies of scale, SMME and job creation focus as opportunities
- Consideration could be given towards an alternative "Sourcing Business Model" to strengthen strategic supplier relationships where the aim is to leverage against productivity driven improvements that requires a more flexible contractual relationship e.g. Preferred Provider, Performance Based Managed Services, Vested Relationship etc.

3.4.3 **Strategic Procurement & SCM Technology**

Key outcomes of the Municipal Districts assisted with SCM & Asset Management Business Practices to Continuously improve Maturity Levels Analysis

Asset Management is an integrated discipline between accounting, engineering, project management, supply chain management, governance & risk management and financial management which impacts on municipal sustainability, economical cost saving, reliable service delivery and the performance of a Municipality as whole.

Modern society is heavily reliant on physical assets in order to function effectively:

- The managing of assets provides services now, and into the future.
- Is a core part of the local economy, providing the platform for local investment and job creation.
- Asset Management is about extracting value more than what you invest into assets.

- It's about using assets to deliver public value and achieve the municipality`s business objectives.

Generic Trends in Expenditure on Repairs & Maintenance post COVID-19

The aftermath of COVID-19 and the downturn in the economy caused some municipalities to postpone maintenance activities, a practice commonly known as Deferred Maintenance in order to save costs, meet budget funding levels, or to realign available budget monies when revenue collection is low. Others have shifted to a reliance on Corrective Maintenance as an alternative strategy

Improvement Initiatives

a) **Deferred Maintenance**

Deferred Maintenance should only be used in the short-term as long-term exposure of limited to no maintenance could result in costly entire system failure that would put a strain on the Municipality`s financial resources, completely wiping out the savings the Municipality hoped to achieve through the deferred strategy. Long-term exposure to this strategy has the following risk attached to it:

- Safety and Health Risks to occupants within the region if waste system shuts down (e.g. pollution)
- Possible fines from a regulatory agency
- Possible protest action for non-delivery of essential services
- The escalation of crime within the area (Vandalism of Municipal Property.)

b) **Corrective Maintenance**

Municipalities to explore an autonomous Strategy instead of a one-dimensional corrective maintenance strategy as this increases the maintenance backlogs that is currently experienced at many Municipalities. The risks associated with this:

- Increased long-term costs due to unplanned equipment downtime will put an additional burden on the already constraint finances of a Municipality
- Possible secondary equipment or process damage also known as "Collateral Damage"/Entire system failure
- Decreased reliability due to neglect of assets that in long run could lead to decreased reliability due to equipment downtime
- Increased Unpredictability – Can lead to a backlog of maintenance work orders
- Increased cost of Maintenance – deteriorating parts may not be detected and found as quickly as under condition assessment

3.5 Revenue Envelope, Own Revenue and Intergovernmental Revenue Trends

3.5.1 Own Revenue Assessment: Tariff Analysis and Overview for the Four Trading Services

MFMA Circular No. 108 (March 2021) encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between – the affordability to poorer households and other customers while ensuring the Municipality's financial sustainability. National Treasury advocates that the trading services tariffs should at least be cost reflective. Cost reflective tariff setting is a requirement as per Section 74(2) of the Municipal Systems Act, 2000 (Act No.32 of 2000) highlighting that tariffs must reflect the

costs reasonably associated with rendering a municipal service. The MFMA Circular requires that funded budgets for the 2021/22 MTREF are based on realistically anticipated revenue collection.

The Overstrand Municipality acknowledges that the expenditure required to address the current challenges will inevitably always exceed available funding, hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues. The Municipality states that its Tariff Policy is based on the key principles, namely affordability, financial sustainability and cost efficiency. These principles guide the exercise of power given under section 75A of Municipal Systems Act to levy and recover fees, charges or tariffs in respect of any function or service.

Brief commentary provided in terms of the Municipality's Tariff Policy and Tariff Schedule is provided below.

Table 5 Summary of Trading Services Tariffs

Service	Tariff Structure	Propose % increase	Changes/Comments
Electricity	Single phase two-part tariff for domestic users	15.6%	Two-part tariff (For credit meters up to 60 Amp). Basic charge and IBT
Water	Basic charge and metered consumption	4%	Municipality states that this in line with the approach of the NT directive, that the level and structure of water tariffs are cost reflective. At present the cost of providing water is around R25.19 per kl (excluding VAT)
Sanitation	Flat tariff	4%	Sanitation charges are calculated according to the percentage water discharged
Refuse	Flat rate	4%	1 collection per week (Wheelie bin is a unit or 5 bags amount to a unit)

Source: Overstrand Municipality 2021/22 Tabled Budget

Tariff Analysis

The following CPI forecasts were published in the MFMA circular 108 for consideration when preparing the 2021/22 MTREF.

Table 6 CPI Performance and Projections, 2019 - 2023

Fiscal Year	2019/20	2020/21	2021/22	2022/23	2023/24
	Actual	Estimate	Forecast		
CPI Inflation	4.1%	3.3%	3.9%	4.2%	4.4%

Source: MFMA Circular No. 108, March 2021

Essentially on par with the National Treasury inflationary figures, the principles underpinning the municipal tariff structure are to ensure efficiencies in spend; in conjunction with the striving for effectiveness in order meet development objectives. The emphasis is placed on enhancing processes, technology and systems, whilst minimising costs.

The Municipality took a pro-active approach some years ago by firstly implementing a water conservation and demand management program, and secondly diversifying its sources. Currently more than 30 per cent of the water demand of the Greater Hermanus area is supplied from groundwater sources. As a result of water conservation and demand management programme, an actual reduction in the Municipality's total annual bulk water demand by 22.5 per cent from 2008/09 to 2019/20, despite a rapidly growing population. Furthermore, the volume of water losses was reduced by 31 per cent over the same period.

With specific reference to creating awareness for responsible use of water as an example, a billboard at the Gateway intersection in Hermanus which illustrates the level of the De Bos Dam and the average water consumption for the previous week, with weekly updates conducted. At present, each consumer receives a 24-month moving graph of water consumption at his/her property with their monthly accounts

Bearing in mind that in March 2020, NERSA approved a municipal tariff increase of 6.9 per cent effective 1 July 2020 (1.2 per cent lower than the tariff increase in Multi-Year Price Determination (MYPD), the period due to differences in municipal and national financial years).

Electricity

The Overstrand Municipality is responsible for electricity distribution and reticulation in the Greater Hermanus area, Hawston, Greater Gansbaai area, Kleinmond and Stanford. All other areas are supplied by Eskom.

For the 2021/22 financial year, the NERSA process in determining the Municipal Tariffs was slightly amended due to the court proceedings that the energy regulator and the power supplier were embroiled in. The total approved allowable revenue for energy producer in the upcoming financial year is R245.709 billion. This was approved by the national energy regulator on the 5th March 2021, after receiving the Eskom Retail Tariff Structural Adjustment which was submitted on the 22nd February 2021. This has resulted in an increase of 15.6 per cent to Eskom and a bulk purchase increase of 17.8 per cent for municipalities. The specified rate of 14.59 per cent falls within the NERSA Guideline. This is due to the difference between the SoE and municipal financial years, with the power supplier having to collect the estimated revenue from municipalities over a 9-month period.

Even though the electricity tariff is NERSA approved, it is important to mention that the tariff structure was influenced by a recent assessment regarding the electrical infrastructure requirements for the next 10 years (i.e. 2020-2030). The needs in terms of bulk and internal requirements were taken into consideration which included the following initiatives:

- The replacement/refurbishment of current electrical infrastructure (Mini-sub and Medium/Low Volt Upgrades in Gansbaai, Stanford, Kleinmond and Hawston).
- The addressing of electricity-related requirements for various housing projects in various areas (like Kleinmond)

The information below provides the quantum of the anticipated initiatives and projects:

Table 7 Anticipated Cost to implement the 10-year Electricity Master Plan

Cost to implement the 10-year Electricity Master Plan (Rm)			
Services	**New and upgrades**	**Refurbishment and replacement**	**Total**
Electricity	R474	R269	R743

Source: Overstrand Municipality 2021/22 Tabled IDP Review

The issue of Eskom to supply extra capacity for growing electricity demand is identified as a risk going forward[1]. The current situation exposed Eskom's inability to supply uninterrupted electricity, resulting in load-shedding, unavailability of extra capacity and unplanned outages on Eskom networks. It is noted that the Overstrand Municipality aims to expand the business hub/industrial area, with current work involving

[1]. A major concern for Overstrand relates to the limited Eskom network capacity puts a constraint on development in key areas as Eskom cannot provide the applicable capacity requirements without having to do a full network upgrade. The various 66/11kV Eskom infrastructure that supplies the Overstrand area is in a deteriorating state and causes multiple unplanned/prolonged outages in all municipal areas on a regular basis.

the building of facilities for small business entrepreneurs in Franskraal, including the electrifying of ward 12 Informal Settlement (Zwelihle).

The expansion of renewable energy or alternative energy solutions as outlined within the renewable energy plan is envisaged over the 2021/22 MTREF. The energy efficiency projects and interventions with specific focus on electricity distribution.

Water and Sanitation

It is noted that the Municipality has 8 water schemes, supplying the 11 towns and villages with water. In addition, the Municipality has 6 wastewater schemes for the treatment of waste water from the 11 towns and villages. The above water resources are all considered to be adequate for the projected population and demand growth until at least 2030 – except for the Greater Hermanus system where additional sources will have to be developed within the next 5 years to satisfy the growing demand. The Municipality emphasises that treatment capacity and bulk conveyance capacity will have to be upgraded at some of the water schemes over the next 10 years (long-term planning).

The assessment which was made of the water infrastructure requirement for the next 10 years (i.e. 2020-2030) was crucial in determining the tariff structure. Based on this assessment, it was determined that bulk water provisioning required address, for example the replacement of current infrastructure that is in a poor or very poor condition in conjunction with the enhancing of the water treatment.

Table 8 Anticipated Cost to implement the 10-year Water Master Plan

Cost to implement the 10-year Water Master Plan (Rm)			
Services	**New and upgrades**	**Refurbishment and replacement**	**Total**
Water	R419	R239	R658

Source: Overstrand Municipality 2021/22 Tabled IDP Review

The Overstrand Municipality highlighted the need to extend the waterborne sewerage drainage networks in Kleinmond, Greater Gansbaai, Greater Hermanus, Hawston and Pearly Beach. Water provisioning upgrade was also envisaged; bearing in mind that fact that the entire towns of Betties Bay, Pringle Bay, Rooi-Els, Baardskeerdersbos, and Buffeljagsbaai are still dependent on the sewerage tanker truck service. It was also noted that several sewerage pump stations are in need of upgrading and/or refurbishment, including at the Hermanus WWTW inlet works and at Zwinglers Corner in Hermanus, and some of the bulk sewer rising main pipelines need to be refurbished. Thus the tariff increase for sanitation needed to factor in these in the long-term needs.

Table 9 Anticipated Cost to implement the 10-year Sewerage Master Plan

Cost to implement the 10-year Sewerage Plan (Rm)			
Services	**New and upgrades**	**Refurbishment and replacement**	**Total**
Waste Water	R856	R150	R1 006

Source: Overstrand Municipality 2021/22 Tabled IDP Review

It is also important to note that the Municipality took a 3-year infrastructure external loan was taken up for implementation of specific water and sewerage projects from 2018/19, highlighted the financial responsibility of the Municipality in this regard. The funds were spent on the upgrades and replacement of aging bulk water and water reticulation infrastructure. In the pipeline, project planning has been initiated for the upgrading of wastewater treatment works and sewerage pumpstations in areas such as Kleinmond, Hawston, Buffels River as well as Stanford.

It is noted that additional major water services projects have been planned for the short to medium term, which include the construction of new reservoirs (Sandbaai, Pringle Bay and Gansbaai); the phased replacement and upgrade of the bulk and reticulation water systems; the expansion of the well fields in Hermanus; borehole commissioning as well as the implementation of a potential transfer scheme from Theewaterskloof Dam for Hermanus and Kleinmond. Furthermore, a feasibility study has been completed on seawater desalination as water augmentation option for Hermanus. Increasing emphasis is being placed on substantially improving water demand and water conservation management.

Solid Waste Management

As an entry point with reference to the tariff structure, it is noted that all the urban and informal areas of Overstrand Municipality have access to at least a basic refuse removal service. No refuse removal service exists in the rural areas and farming communities, but all the rural areas have access to drop off facilities and landfill sites, at the applicable tariffs.

The Overstrand Municipality has specifically highlighted the inherent challenge with regard to the cost of licensing and rehabilitating landfill sites. Overstrand has seven un-rehabilitated landfill sites. All seven sites (Pearly Beach, Stanford, Hermanus, Voëlklip, Onrus, Hawston, and Fisherhaven) have closure licenses. All of the abovementioned sites must be rehabilitated and the estimated cost for the seven sites is R70 million (VAT excluded). Overstrand Municipality is exploring alternative ways to use these sites in order to minimise the rehabilitation costs. As a result, the construction of the new Hermanus Drop-off/Transfer and Material Recovery Facility (MRF) is under way and it is aimed to have the MRF and two bag system operational again from July 2021. From a legislative perspective, the Municipality highlights that failure to comply with licence conditions and legal requirements for the removal and safe disposal of solid waste – can potentially result in municipal officials being criminally charged in conjunction with the Municipality being placed under administration.

Strengthening the waste minimisation or recycling within the Overstrand Municipality is a key priority, which is also geared to promote local economic development, including the diversion of waste from landfill sites. The Municipality has also drawn attention to the costing implications to implement recycling and other alternative options for diversion of waste from landfill. The costs involved with addressing illegal dumping is substantial, hence one option adopted by the Municipality was to provide refuse skips or swing bins (for example areas such as Kleinmond and Hangklip).

The Hermanus Transfer Station and the Material Recovery facility (MRF) were badly damaged in the riots of March and June 2018. An attempt was made to rebuild the MRF after the first riots, but it was again damaged during the riots in June 2018. Walker Bay Recycling's sheds were also burned down resulting in an abrupt halt of recycling, including the two-bag waste collection system in the Hermanus and Kleinmond areas.

A general point made by the Municipality acknowledges that the vandalism of municipal infrastructure remains a massive problem, especially in informal areas with ablution resulting in the regular maintenance of toilets and taps. For example, the putting in place of Improved security fencing and alarm systems were installed at several water installations to address the risk of theft and vandalism. In addition, the recent protest action as a result of the socio-economic conditions in Overstrand and the inability of government (local, district, provincial and national) to fulfil the basic needs of the community, has increasingly become a significant challenge. This hamper or limits the municipal ability to deliver specific services, often exacerbated by the destruction of municipal infrastructure.

3.5.2 **Cost Reflective Tariffs**

Bearing in mind the National Treasury stance on maintain tariff increases, municipalities are still required to justify all increases in excess of the projected inflation target for 2021/22 in their budget narratives and pay

careful attention to tariff increases across all consumer groups. Municipalities should include detail of their revenue growth assumptions for the different service charges in the budget narrative (Municipal Budget Circular No. 107).

This section will assess the cost reflectiveness of the trading services, i.e. electricity, water, sanitation and refuse. According to National Treasury, these services should at least be cost reflective. In theory, trading services are services which can, in principle, run as separate businesses, because tariffs can in theory be set in such a way as to yield a trading surplus. Consumers receive a direct quid pro quo for the tariffs paid.

For this section the revenue of budget table A4 will be used as this is the revenue generated from the service less all subsidies provided by the Municipality. In addition to this, budget table A2 provides the expenditure information less the National Treasury allocation for each of the trading services as it is already exempted on the revenue side. The reasoning behind this is that theoretically for cost reflectiveness the revenue generated from the service should be able to cover the full cost of the service before transfers. This may become crucial going forward given the low economic growth, under-collection of tax revenue and shifts in governments priorities.

The methodology does not provide the full view on the cost reflectiveness of the set tariff. This is largely due to the absence of the secondary costs associated with the provision of these services.

Decisions about accepting profits or losses on services can only be made by looking at all services together and ensuring that in balance a municipality will fully recover costs. Tariff revenue losses will be made on some services. These must be balanced against tariff revenue profits on other services, as well as other income sources such as assessment rates and subsidies. Getting the balance right is one of the most difficult parts of tariff setting.

Two scenarios using the methodology of cost reflectiveness are discussed below.

Scenario 1

In the first scenario, data from the LGES formula, as calculated by National Treasury is used to account for the transfer revenue that subsidises tariffs. As municipalities tend to not use the full allocations for free basic services from the LGES for the subsidy of services, this is likely to over-estimate the cost reflectiveness of tariffs. It is apparent from the information illustrated that surplus is generally generated by water, sanitation and refuse services.

There is general consistency in the MTSF figures from the 2018/19 financial year, in line with evidence of a decrease in the cost coverage for water and sanitation services.

Table 10 Trading Services Revenue and Expenditure (Scenario 1)

R'000	2017/18	2018/19	2019/20	2020/21	2021/22
	Audited	Audited	Audited	Current Year	Current Year
Schedule A4 Revenue:	**590 112**	**648 033**	**699 549**	**663 209**	**773 598**
Service charges - electricity revenue	349 298	378 693	415 947	386 294	479 057
Service charges - water revenue	110 932	129 858	133 628	128 520	132 168
Service charges - sanitation revenue	72 106	77 719	80 871	78 913	87 631
Service charges - refuse revenue	57 775	61 763	69 102	69 482	74 741
Schedule A2 Expenditure:	**490 339**	**576 651**	**641 935**	**643 219**	**723 499**
Energy sources (Electricity)	295 386	313 606	366 823	355 355	407 010
Water management	66 052	107 916	112 899	125 367	129 752
Waste water management	64 937	84 120	90 406	89 138	102 566
Waste management	63 964	71 009	71 808	73 358	84 171
NT LGES Basic Component Allocation:	**71 202**	**82 320**	**91 603**	**101 404**	**107 037**
Electricity	15 099	17 537	19 610	21 833	23 222
Water management	23 135	26 955	30 236	33 767	36 227
Sanitation (Waste water management)	17 934	20 578	22 715	24 917	25 887
Refuse (Waste management)	15 034	17 250	19 042	20 888	21 700
Surplus/ Deficit:	**170 974**	**153 701**	**149 216**	**121 394**	**157 136**
Electricity	69 010	82 624	68 734	52 771	95 269
Water management	68 014	48 896	50 965	36 920	38 643
Sanitation	25 104	14 177	13 181	14 692	10 953
Refuse	8 846	8 005	16 336	17 011	12 271
Surplus/ Deficit as % of spending	**35%**	**27%**	**23%**	**19%**	**22%**
Electricity	**23%**	**26%**	**19%**	**15%**	**23%**
Water management	**103%**	**45%**	**45%**	**29%**	**30%**
Sanitation (Waste water management)	**39%**	**17%**	**15%**	**16%**	**11%**
Refuse (Waste management)	**14%**	**11%**	**23%**	**23%**	**15%**

Source: Overstrand Municipality 2021/22 Tabled Budget - Municipal A Schedules and National Treasury LGES Breakdown

Based on the data generated within the table above, it is concluded that surpluses are generally reflected for the multiple financial years. In essence, the Municipality is generally covering the primary costs associated with the provision of these services in the municipal area – which entails covering the costs of service provision and reflecting a surplus value as outlined. It is noted that the generation of surplus (as percentage of expenditure) reflect fluctuating trends:

- Water management reflects quite a substantial decrease in cost coverage and surplus since thee 2071/18 financial year.
- Electricity averages approximately 21 per cent surplus as percentage of spend over the five-year period.
- Sanitation reflects a significant decrease in the 2018/19 financial year (17 per cent) from the preceding year 2017/18 from 39 per cent surplus, with a moderation stable percent evident from 2018/19 onwards.

Scenario 2

From the below trading services performance table, it is noted that only two of the four municipal trading services is maintaining operating surpluses over the MTREF period. These trading services surpluses are required to fund future capital infrastructure and the maintenance on assets. In this regard 2 trading services are projecting deficits over the MTREF period of an aggregated amount of R15.26 million and R10.43 million, respectively. The cost of free basic services was not completed in SA1 and therefore excluded in the calculation impacting the accuracy of the surplus/deficit calculation.

Table 11 Trading Services Revenue and Expenditure link - Trading and Economic Services

Description	2017/18	2018/19	2019/20	Current Year 2020/21	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24
R thousand	Audited Outcome	Audited Outcome	Audited Outcome				
Revenue:A4	**590 112**	**648 033**	**699 549**	**663 209**	**773 598**	**842 725**	**919 199**
Service charges - Energy sources	349 298	378 693	415 947	386 294	479 057	536 403	600 624
Service charges - Water management	110 932	129 858	133 628	128 520	132 168	137 455	142 953
Service charges - Waste water management	72 106	77 719	80 871	78 913	87 631	91 137	94 782
Service charges - Waste management	57 775	61 763	69 102	69 482	74 741	77 731	80 840
Expenditure: A2	**490 339**	**576 651**	**641 935**	**643 219**	**723 499**	**760 299**	**801 936**
Energy sources	295 386	313 606	366 823	355 355	407 010	437 921	469 523
Water management	66 052	107 916	112 899	125 367	129 752	127 206	130 416
Waste water management	64 937	84 120	90 406	89 138	102 566	106 785	109 968
Waste management	63 964	71 009	71 808	73 358	84 171	88 388	92 030
Surplus/Deficit	**99 772**	**72 478**	**57 613**	**19 990**	**50 099**	**82 427**	**117 263**
Energy sources	53 912	65 087	49 124	30 939	72 047	98 482	131 102
Water management	44 880	22 720	20 729	3 153	2 416	10 249	12 538
Waste water management	7 169	(6 083)	(9 534)	(10 225)	(14 934)	(15 648)	(15 186)
Waste management	(6 188)	(9 246)	(2 706)	(3 877)	(9 430)	(10 657)	(11 190)
Surplus/Deficit	**17%**	**11%**	**8%**	**3%**	**6%**	**10%**	**13%**
Energy sources	15%	17%	12%	8%	15%	18%	22%
Water management	40%	17%	16%	2%	2%	7%	9%
Waste water management	10%	-8%	-12%	-13%	-17%	-17%	-16%
Waste management	-11%	-15%	-4%	-6%	-13%	-14%	-14%

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality anticipates maintaining a 99 per cent collection rate over the MTREF leading towards a sustainable cash flow position. As guided in MFMA Circular No. 107, cognisance should be taken of the increasing unemployment and growth in the number of persons per household means that the revenue foregone in respect of free basic services will likely increase, and it will become even more difficult to collect revenue.

The current (as at 28 February 2021) outstanding debtors amounted to R129.67 million of which R111.14 million is owed by Households. Debtors owed for more than 90 days represent 39 per cent and reflects an annual increase of 30.7 per cent and debtors in excess of 90 days have a negative impact towards the revenue recovery from trading services.

3.5.3 Intergovernmental Revenue Overview

Given the minimum service level as set out by national government – the Municipality conforms to the set standards. Free basic services are allocated based on the municipal indigent register. National Treasury annually updates the minimum threshold for FBS which is double the amount of a state pension, in addition the factor cost per service and the number of Households are also updated annually.

As indicated in MFMA Circular No. 108, there were changes made to the LGES and this is detailed in the Annexure in the Division of Revenue Bill. As of the 2021/22 Financial year, the LGES will no longer be fully covered.

From the table below it is revealed that there are some differences regarding what is funded by the Overstrand Municipality compared to what is funded by the National Treasury (with the Municipality's contribution slightly higher for energy, sanitation and refuse in respect of basic services provisioning. However the quantum of indigent households as determined by National Treasury is higher than the number provided by the Municipality.

Table 12 Indigent Population Comparison

Service	National Guidelines	Quantum	FBS factor cost per service	NT allocation per service (R'000)	Municipal allocation for Basic Service Component (R'000)	NT estimate of Indigent HH	Indigent Numbers (as per Table A10 of Municipality)
Energy	50 kWh	50 kWh	99.83	23 222	25 881	40 294	7 595
Water	6 kl	6 kl	155.73	36 227	34 402		7 595
Sanitation	15 l/day	Free	111.28	25 886	34 520		7 595
Refuse	1 collection per week	Free	93.28	21 700	34 367		7 595

Source: Overstrand Municipality MTREF Budget 2021/22 - Schedules A2

SECTION 4: FINANCIAL SUSTAINABILITY

4.1 Review of the Historical Information

Table 13 Financial ratios and norms

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
Asset Management										
1	Capital Expenditure to Total Expenditure: 10% - 20%	8.98%	8.52%	9.55%	13.48%	15.07%	**13.84%**	**17.16%**	The ratio results reflect year-on-year improvement from 2017 to 2020 financial year. In the 2019/20 FY capex increased by R69.9 million, causing the ratio result to sharply increase from 13.64% to 15.07%. The ratio result is within the acceptable NT norm of 10-20%.	
2	Capital Expenditure Budget Implementation Indicator: 95 – 100%	92.17%	106.49%	90.25%	98.87%	76.53%	**-4.54%**	**73.05%**	The ratio results reflect a fluctuating trend. In the 2019/20 financial year the Municipality under spent its capital expenditure budget (R0.362 million). The ratio result sharply decreased in the 2019/20 financial year. The ratio result is outside the acceptable NT norm of 95% - 100%.	
3	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): 0%	0.02%	0.21%	0.14%	0.04%	0.05%	**25.31%**	**0.06%**	The ratio results fluctuated year-on-year. The ratio result of 0.05% in the 2019/20 financial year is slightly outside the acceptable NT norm of 0.00%.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
4	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): 8%	0.00%	3.30%	4.63%	6.10%	5.22%	**12.12%**	**5.85%**	The ratio results fluctuated year-on-year, it however remains below the acceptable NT norm of 8.0%. The ratio result indicates insufficient funds has been spent on repairs and maintenance, and this might be due to the new assets acquired over the past two years which does not necessary require repairs and maintenance.	
5	Own funded Capital Expenditure (Internally generated funds + Borrowings) to Total Capital Expenditure :(None)	34.7%	52.96%	38.95%	81.51%	82.28%	**24.02%**	**102.04%**	Fluctuating trend over the period under review. 56.7% of the capital expenditure was funded from internal funds; 25.6% of capital expenditure is financed through borrowings; 17.7% is financed through capital grants. The ratio result indicates that a substantial amount that financed Capital expenditure is from internal generated funds.	
6	Own funded Capital Expenditure (Internally Generated Funds) to Total Capital Expenditure: (None)	2.5%	14.3%	10.4%	50.3%	56.7%	**117.6%**	**123.4%**	The ratio results reflect a fluctuating trend over the period under review. The ratio result increased from 50.3% in 2018/19 financial year to 56.7% in the 2019/20 financial year. The ratio result indicates that the Municipality is not heavily dependent on borrowings and Capital grants to finance its capital expenditure.	
Revenue, Debtors and Liquidity Management (cash availability)										
7	Net debtor's days: ≤ 30 days	25 days	30 days	29 days	51 days	53 days	**0.2%**	**64 days**	The ratio results indicate a fluctuating trend over the 5-year period under review. The result indicates that in the past two financial years, the Municipality is experiencing challenges in the collection of outstanding amounts due and a significant amount of potential cash is tied up in consumer debtors. The ratio result is within the acceptable NT norm of 30 days.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
8	Bad Debts Written-off as % of Provision for Bad Debt: 100%	3.9%	5.4%	3.7%	1.6%	0.9%	**31.3%**	**0.6%**	The ratio results indicate a fluctuating trend over the period under review, and the Municipality generally overestimated the bad debts to be written off. In the 2019/20 financial year the bad debts written-off amount to R653 643 (0.86%) of the provision for bad debts which amounted to R76.18 million. Bad debts written off averages at 3.08% of the bad debt provision over the 5-year period under review, which is far below the envisaged write-off of 100.0% of provision for bad debts.	
9	Operating Revenue Budget Implementation Indicator: 95% - 100%	102.4%	99.9%	98.2%	103.1%	96.4%	**-1.5%**	**95.0%**	The ratio results fluctuated year-on year. The ratio is within the acceptable NT norm of 95 - 100%.	
10	Service Charges and Property Rates Revenue Budget: 95% - 100%	100.9%	96.5%	100.6%	102.5%	100.8%	**-0.0%**	**100.8%**	The ratio results fluctuated year-on-year over the 5-year period under review. The ratio result is slightly outside the acceptable NT norm of 95-100%.	
11	Revenue Growth (%) - Excluding capital grants: = CPI	25.5% 6.3%	7.1% 5.1%	8.1% 4.6%	9.9% 4.5%	9.4% 2.2%	**-22.2%**	**7.3%**	The revenue growth excluding capital grants fluctuated year-on-year, but is consistently above the CPI rates for the 5-year period under review.	
12	Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants): 1 - 3 months	3 Months	4 Months	6 Months	7 Months	7 Months	**29.25%**	**9 Months**	The ratio results improved year-on-year, but remain constant in 2019/20 financial year and exceeded the norm across the 5 years. It appears that the Municipality has sufficient funds to meet its monthly fixed operating commitments without collecting any other additional revenue.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
13	Current Ratio: 1.5 - 2:1	1.84:1	2.25:1	2.82:1	3.10:1	2.75:1	**10.49%**	**3.04:1**	The ratio results reflect an upward trend for the past four years, and a decline in the 2019/20 financial year. The ratio decreased from 3.10:1 in 2018/19 to 2.75:1 in the 2019/20 financial year, but remains within the acceptable NT norm of 1.5-2:1. The ratio results indicate that the Municipality has sufficient current assets to cover its short-term obligations.	
Liability Management										
14	Debt (Total Borrowings)/Revenue: 45%	3.2%	49.8%	46.0%	43.0%	40.7%	**89.0%**	**77.0%**	The ratio results fluctuated year-on-year over the 5 year period under review, and ratio result in 2019/20 financial year is within the acceptable NT norm of 45%.	
15	Capital Cost (Interest Paid and Redemption) as a % of Total Operating Expenditure: 6% - 8%	7.2%	7.3%	7.6%	7.1%	7.3%	**0.2%**	**7.3%**	The ratio results indicates a fluctuating trend for the past 5-year period. Capital costs as a percentage of total operating expenditure appears to be affordable for the period under review. The ratio results are within the acceptable NT norm of 6% - 8%.	
16	Creditors Payment Period (Trade Creditors):30 days	28 days	27 days	36 days	26 days	35 days	**5.98%**	**37 days**	The ratio results fluctuated year-on-year over the past five years. The ratio result in 2019/20 financial year is slightly outside the acceptable NT norm of 30 days. The National Lockdown might be the reason for the late payment of Creditors as the Municipality has been complying with the Municipal Finance Management Act (MFMA) requirements for the past four years under review.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
Expenditure Management										
17	Operating Expenditure Budget Implementation Indicator: 95% - 100%	95.3%	92.7%	94.8%	96.0%	93.3%	**-0.5%**	**92.8%**	The ratio results fluctuated year-on year. The ratio result in 2019/20 is not within the acceptable NT norm of 95% - 100%. The deterioration of the ratio result is mainly due to Lease rentals on operating lease, contracted services and general expenses which were less than budget and cost savings and the impact of National Lockdown during March 2020.	
18	Remuneration as a % of Total Operating Expenditure: 25% - 40%	29.9%	31.3%	30.8%	34.2%	33.1%	**2.6%**	**34.0%**	The ratio results fluctuated year-on-year, but remains within the acceptable NT norm of 25% - 40%.	
19	Contracted Services as a % of Total Operating Expenditure: 2% - 5%	11.9%	15.7%	16.8%	16.8%	15.0%	**5.9%**	**15.8%**	The ratio results increased year-on-year over the period under review, but slightly decreased in 2019/20 financial year. The ratio results are above the acceptable NT norm of 2% - 5%.	
20	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/Total Operating Expenditure: 0%	0.0%	0.6%	0.00%	2.5%	0.3%	**64.7%**	**0.5%**	The ratio results indicate a fluctuating trend over the period under review, and a sharp decline (R24.19 million) in the Irregular, Fruitless and Wasteful and Unauthorised Expenditure as a percentage of Total Operating Expenditure in the 2019/20 financial year, which is an improvement. The ratio results over the period under review are not within the acceptable NT norm of 0.00%.	
Grant Dependency										
21	Own Source Revenue to Total Operating Revenue (Including Agency Revenue): None	88.8%	87.6%	88.7%	88.8%	90.2%	**0.4%**	**90.6%**	The trend analysis indicates year-on-year fluctuation over the period under review. The analysis reveals that the Municipality is not dependent on grants and public donations for its day to day operations.	

Financial ratios and norms		2016 Audited	2017 Audited	2018 Audited	2019 Audited	2020 Audited	CAGR*	Projection based on historical trend	Comments	Overall assessment
Net Asset Position (Going Concern)										
22	Total Liabilities to Total Assets: <50%	19.7%	19.7%	19.6%	19.7%	20.3%	**0.7%**	**20.4%**	The ratio results fluctuated slightly year-on-year as further illustrated by the CAGR over the period. The ratio results are within the acceptable NT norm over the 5-year period under review. The Municipality's liquidity position is sound, as the Municipality is able to pay its long-term and short-term liabilities as they become due.	

** CAGR = Compound annual growth rate is a business and investing specific term for the geometric progression ratio that provides a constant rate of return over the time period. CAGR = [(End Value/Beginning Value) ^1/number of years of growth] – 1*

4.1.1 **Asset Management**

Capital Expenditure Budget Implementation Indicator: The ratio result reflects a fluctuating trend over the 5-year period under review. The ratio results deteriorated from 98.9 per cent in 2018/19 to 76.5 per cent in 2019/20 financial year. In the 2019/20 financial year the Municipality under-spent its capital expenditure budget by 23.5 per cent (R64.74 million). The ratio result is not within the National Treasury norm of 100.00 per cent. The under-spending is mainly due to capital expenditure not realised as planned and roll over to the next financial year and the influence of the National Lockdown during March 2020. The Municipality should adhere to its budgetary commitment in order to ensure that services are delivered to the communities as per the budget.

Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): The ratio result reflects a fluctuating trend over the 5-year period under review. At 30th June 2020 the Municipality conducted an impairment assessment of assets as required by the Standard of GRAP (GRAP 21 & 26) to alert management on the condition of assets and an amount of R1.82 million was recognised as the impairment loss on PPE in the statement of financial performance. The Impairment has increase from R1.44 million in 2018/19 financial year to R1.82 million in the 2019/20 financial year, and the carrying value of property, plant and equipment, investment property, and Intangible assets has also increased from R3.531 billion in 2018/19 to 3.621 billion in the 2019.20 financial year.

Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): The ratio results reflect a year-on-year increase for the past 4-years and slight decline in the 2019/20 financial year from 6.1 per cent to 5.2 per cent which is below the acceptable NT norm. In the 2019/20 financial year repairs and maintenance decreased by 12.0 per cent, whilst the carrying amount of assets increased by 2.5 per cent. New assets acquired over the past two years represent 4.4 per cent of the carrying value of property, plant and equipment, and investment which do not require repairs and maintenance; however the ratio should be improved as it may affect the pace of service delivery.

4.1.2 **Revenue, Debtors and Liquidity Management (cash availability)**

Net debtor's days: The table above reflect year-on-year fluctuations of debtor's collection period after impairment over the years of assessment. In the 2019/20 financial year the Municipality took 53 days to collect revenue from debtors and the ratio is not within the acceptable NT norm of 30 days. In the 2019/20 financial year, the net consumer debtors increased by 10.3 per cent (R12.63 million) as the consumer debtors' collection decreased due to the debt relief given during the National Lockdown period, whilst actual billed revenue increased by 6.7 per cent (R59.34 million). Furthermore, Bad debts written off amounts to R76.18 million. The result indicates that the Municipality is experiencing challenges in the collection of outstanding amounts due and a significant amount of potential cash is tied up in consumer debtors. The Municipality should continue in implementing effectively its credit control policy. This will have a positive impact on the financial sustainability of the Municipality.

Bad Debts Written-off as % of Provision for Bad Debt: The trend analysis indicates that the ratio results fluctuated year-on-year over the period under review. In the 2019/20 financial year the ratio result declined from 1.6 per cent in 2018/19 to 0.9 per cent in 2019/20 financial year. The CAGR and projection indicates that the ratios result will decline further in the next financial year. The ratio result is not within the National Treasury norm of 100 per cent. Consumer Debtors Current bad debt Provision amount to R76.18 million in the 2019/20 financial year, and the Municipality only wrote off R bad debt written off R658 643 of the bad debt provision. It is imperative for the Municipality to sufficiently provide for its doubtful debts in order to reports accurately figures in the financial statements.

4.1.3 **Liability Management**

Creditors Payment Period (Trade Creditors): Creditors Payment Period (Trade Creditors): The ratio results fluctuated year-on-year over the 5-year period under review. The Municipality took 35 days to pay its creditors in the 2019/20 financial year, and this might due to the National Lockdown during March 2020. The ratio results are outside the acceptable NT norm of 30 days. The analysis of the Statement of Financial Position reveals that Trade Creditors increased by R20.76 million (41.6%) from R49.95 million in 2018/19 to R70.71 million. These ratio results indicate that effective controls are not in place to ensure prompt payments of creditors as the Municipality has sufficient funds to cover its monthly operating expenditure as they become due. This is non-compliance with Municipal Finance Management Act (MFMA) regulation which requires the Municipality to pay its creditors with 30 days from the date of receipt of an invoice.

O/S Comments -

- **The ratio is purely based on the formula for calculating Accounts Payable Days which is: (Accounts Payable / Cost of Goods Sold) x Number of Days In Year.**
- **Hard lock-down for COVID-19 impacted on expenditure as the bulk thereof was delayed towards the end of the financial year, resulting in higher value of transactions processed over the year-end period.**
- **For the financial year July 2019 – June 2020, on average, 98,87% of trade creditors were paid within 30 days after receipt of a valid tax invoice and statement. The remaining 1,13% were mainly due to price or quantity disputes with the suppliers.**

4.1.4 **Expenditure Management**

Operating Expenditure Budget Implementation Indicator: Operating Expenditure Budget: The trend analysis indicates that the ratio results fluctuated over the 5-year period under review. The ratio result deteriorated from 96.0 per cent in 2018/19 to 93.3 per cent in 2019/20 financial year. The ratio result is not within the acceptable NT norm of 95 - 100 per cent. In the 2019/20 financial year the Municipality underspent its operating expenditure budget by 6.7 per cent (R85.87 million), mainly due to Lease rentals on operating lease, contracted services and general expenses which were less than budget and cost savings and National Lockdown during March 2020.

Contracted Services as a % of Total Operating Expenditure: The results of the ratio indicate an upward trend over the past 4-years, and slight decline from 16.8 per cent in 2018/19 financial year to 15.0 per cent in the 2019/20 financial year, but remains not within the acceptable NT norm. These results indicate that the Municipality outsource some of the functions to consultants. It is recommended that the senior official of the Municipality should monitor the transfer of skills and knowledge to the responsible municipal officials. Included in the service level agreement should be a clause regarding the transfer of skills from the service provider to the Municipality's employees. This could reduce the use of consultants.

Irregular, Fruitless and Wasteful and Unauthorised Expenditure/Total Operating Expenditure: The results of the ratio after the condonement fluctuated year-on-year and a sharp decreased by 87.3 per cent from 2.5 per cent in 2018/19 to 0.3 per cent in the 2019/20 financial year. The Municipality reported in the note 48 of the 2019/20 audited AFS the amount incurred for irregular expenditure was R3.75 million. With regard to the unauthorised, irregular, fruitless and wasteful expenditure, the Municipality should continue to take measures to prevent, identify, investigate and respond appropriately according to the MFMA, and ensure that officials are held accountable.

4.2 Credibility of Funded Budget

Table 14 Budgeted Performance against Audited Performance and current year

WC032 Overstrand - Table A1 Budget Summary	2017/18			2018/19			2019/20			Current Year 2020/21			
R thousands	Adjusted Budget	Audited Outcome	Diff %	Adjusted Budget	Audited Outcome	Diff %	Adjusted Budget	Audited Outcome	Diff %	Original Budget	Adjusted Budget	Difference	Diff %
Financial Performance													
Property rates	214 752	215 763	0.5	234 998	233 093	-0.8	259 241	240 914	-7.1	262 551	259 241	(3 310)	-1.3
Service charges	586 148	590 112	0.7	624 718	648 033	3.7	663 209	699 549	5.5	663 209	663 209	–	-
Investment revenue	19 462	30 320	55.8	29 201	41 767	43.0	26 400	48 146	82.4	31 400	26 400	(5 000)	-15.9
Transfers recognised - operational	129 217	116 458	-9.9	118 186	106 306	-10.1	148 458	122 922	-17.2	131 840	148 458	16 618	12.6
Other own revenue	98 062	124 371	26.8	76 194	127 227	67.0	153 768	183 283	19.2	166 185	153 768	(12 417)	-7.5
Total Revenue (excluding capital transfers and contributions)	1 047 640	1 077 023	2.8	1 083 298	1 156 425	6.8	1 251 076	1 294 815	3.5	1 255 185	1 251 076	(4 109)	-0.3
Employee costs	329 165	296 682	-9.9	374 114	368 000	-1.6	440 972	380 730	-13.7	435 325	440 972	5 647	1.3
Remuneration of councillors	10 253	10 138	-1.1	10 972	10 573	-3.6	11 896	11 282	-5.2	11 896	11 896	–	-
Depreciation & asset impairment	130 287	134 846	3.5	130 362	131 114	0.6	141 877	134 556	-5.2	141 877	141 877	–	-
Finance charges	47 440	46 129	-2.8	47 834	44 921	-6.1	51 482	46 570	-9.5	51 482	51 482	–	-
Materials and bulk purchases	273 537	266 744	-2.5	290 619	277 663	-4.5	321 066	320 849	-0.1	317 828	321 066	3 239	1.0
Transfers and grants	1 778	1 800	1.2	500	486	-2.8	8 300	500	-94.0	11 610	8 300	(3 310)	-28.5
Other expenditure	259 737	240 817	-7.3	300 074	275 779	-8.1	368 529	305 125	-17.2	371 993	368 529	(3 464)	-0.9
Total Expenditure	1 052 197	997 156	-5.2	1 154 476	1 108 536	-4.0	1 344 123	1 199 612	-10.8	1 342 010	1 344 123	2 112	0.2
Surplus/(Deficit)	(4 556)	79 868	#######	(71 179)	47 890	-167.3	(93 046)	95 203	-202.3	(86 825)	(93 046)	(6 222)	7.2
Capital expenditure & funds sources													
Capital expenditure	116 620	105 255	-9.7	174 748	175 110	0.2	280 086	211 056	-24.6	303 738	280 086	(23 652)	-7.8
Transfers recognised - capital	73 436	68 677	-6.5	66 072	93 002	40.8	84 523	117 493	39.0	86 516	84 523	(1 992)	-2.3
Public contributions & donations	-	–	-	100	–	-		3 730	-	–	–	–	-
Borrowing	23 200	19 199	-17.2	53 624	36 495	-31.9	75 228	50 476	-32.9	92 949	75 228	(17 721)	-19.1
Internally generated funds	19 983	17 379	-13.0	54 952	45 613	-17.0	120 335	39 358	-67.3	124 274	120 335	(3 939)	-3.2
Total sources of capital funds	116 620	105 255	-9.7	174 748	175 110	0.2	280 086	211 056	-24.6	303 738	280 086	(23 652)	-7.8

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The above table sets out the past and current performance of the municipality's operating and capital budget. Over the past 3 audited years, the Municipality recovered 102.8 per cent in 2017/18, 106.8 per cent in 2018/19 and 103.5 per cent in 2019/20 against the planned operating revenue, which is within the National Treasury norm of 95- 100 per cent.

It is observed that all own revenue streams in the current financial year of 2020/21, showed a downwards adjustment amounting to a total of R4.11 million or 0.3 per cent adjustment. This can be attributable by the impact of COVID-19 and the disaster management restriction. The total year- to- date performance of the Municipality indicates R884.04 million or 70.7 per cent against the adjusted budget as at the end of February 2021 representing an over recovery of 8.9 per cent.

The implementation of the operating expenditure budget was 94.5 per cent, 96 per cent and 88.5 in the 2017/18, 2018/19 and 2019/20 financial years. In the current year, the total expenditure budget increased by R2.11 million or 0.2 per cent due to upward adjustments in Employee costs together with Materials and Bulk purchases.

In terms of the capital budget performance, the Municipality underspent by 9.7 per cent in 2017/18, overspent by 0.2 per cent in 2018/19 and underspent in 2019/20 by 24.6 per cent as reflected in the above table. For the current financial year as at 28 February 2021, the capital expenditure was reported at 36.8 per cent against the adjusted budget, which is an underperformance of 18.3 per cent.

The on-going effects of COVID-19 and disaster lockdown restrictions will still have a negative impact in all spheres of government including municipalities. The persistent lockdown restrictions will affect the capital spending as well as the operating expenditure spending where Municipalities are funding expenditures

that are not within their mandate and additional provision of municipal basic services. Therefore, the Municipality is reminded to limit its expenditures to mandatory functions such as water, sanitation, refuse and electricity as encapsulated in the Constitution.

It is also advisable that the Municipality follows a conservative approach when projecting revenue and eliminate any waste and unnecessary expenditure during the 2021/22 MTREF.

In view of the above findings it is recommended that the Municipality consider current and past revenue and expenditure trends which set the baseline and therefore have an impact on future budgetary provisions.

Sound financial management principles applied in the past should be built on in order to achieve improved revenue generation, greater savings, more efficient and effective spending and increased contributions to capital investment which will ensure sustainable service delivery.

4.3 Review of the New (2020/21) MTREF

4.3.1 Review of the Budget Assumptions

The budget assumptions listed in the budget document are used as benchmark in predicting the expected operating revenues and expenditures as well as the capital expenditure given the current realities facing the Municipality and its ability to manage its financial administration. These include amongst others policy decisions of different spheres of government affecting municipal operations, external factors influencing municipal revenue and expenditure patterns and the management of internal factors to minimise the impact on both the Municipality and its clients that they serve.

The overall budget assumptions are credible and aligned to the prescribed regulatory framework as contemplated by the Municipal Budget and Reporting Regulations (MBRR). The Municipality is commended for taking into consideration the strategic guidance given in National Treasury's MFMA Circular No. 107 & 108 in the planning and prioritisation process.

Economic development and growth remain a strategic focus area of the Municipality and the impact of uncertainty in the current global, regional and local government outlook remains a concern as the effects of the pandemic is far reaching. These factors were amongst other considerations in the Overstrand MTREF budget planning which provides a backdrop for revenue and expenditure projections.

Attracting capital investment from external investors as well as other spheres of government should remain a key focus by ensuring own capital investments and operations create an enabling environment for further growth.

Increases in tariffs are set at 4 per cent in the next financial year and collection rates are based on 99 per cent. The revenue base of the Municipality is made up of several industries, business and households and careful consideration must be given to the funding of expenditure pressures in the context of the afore-mentioned external challenges.

The main fiscal challenge remains to elicit enough economic growth in order to expand the current revenue base to be able to finance increasing expenditures. An increase in salaries of 4.5 per cent and a notch increase of 1.9 per cent are budgeted. Prudent financial decisions must be made regarding available resources.

4.3.2 **Budget Overview**

Table 15 Budget Overview

WC032- Overstrand	CURRENT YEAR			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						ASSUMPTIONS & CALCULATIONS		
Description	2020/21	2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2021/22	2022/23	2023/24
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation	% Change	% Change	% Change
Total Revenue (excluding capital transfers and contributions)	1 255 185	1 251 076	1 251 077	1 397 079	1 397 079	1 449 929	1 449 929	1 495 508	1 495 508	11.7%	3.8%	3.1%
Total Expenditure	1 342 010	1 344 123	1 360 215	1 450 536	1 472 963	1 493 455	1 518 401	1 547 908	1 575 564	7.9%	3.0%	3.6%
Surplus/(Deficit)	(86 825)	(93 046)	(109 138)	(53 457)	(75 884)	(43 526)	(68 472)	(52 400)	(80 056)	-42.5%	-18.6%	20.4%
Depreciation and asset impairment	141 877	141 877	141 877	145 663	145 663	144 047	144 047	143 381	143 381	2.7%	-1.1%	-0.5%
Restated Surplus/Deficit	229 758	229 758	229 758	229 758	229 758	229 758	229 758	229 758	229 758	0.0%	0.0%	0.0%
Total Capital Expenditure - Functional	303 738	280 086	280 086	233 444	233 444	142 286	142 286	95 835	95 835	-16.7%	-39.0%	-32.6%
Funded by												
Transfers recognised - capital	86 516	84 523	84 523	110 513	110 513	77 286	77 286	35 835	35 835	30.7%	-30.1%	-53.6%
Borrowing	92 949	75 228	75 228	67 250	67 250	50 000	50 000	50 000	50 000	-10.6%	-25.7%	0.0%
Internally generated funds	124 274	120 335	120 335	55 681	55 681	15 000	15 000	10 000	10 000	-53.7%	-73.1%	-33.3%
Total Capital Funding	303 738	280 086	280 086	233 444	233 444	142 286	142 286	95 835	95 835	-16.7%	-39.0%	-32.6%
Cash/cash equivalents at the year end:	799 803	828 383	479 518	476 829	468 973	22 148	466 904	117 618	488 764	-42.4%	-95.4%	431.1%
Surplus(shortfall)	853 294	883 646	444 005	588 747	415 409	39 379	415 485	137 485	430 304	-33.4%	-93.3%	249.1%

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality tabled operational deficit budgets over the entire 2021/22 MTREF due to the depreciation that is not fully cash backed. This has a negative impact on contributions towards the cash backed reserves and funding of future capital investments, particularly the own funded projects. The reasons regarding the revaluation of assets are noted, however the Municipality is encouraged to strategically move towards tabling budgets that yields operating surpluses.

The budget is reflected as funded without any threats of going concern and sustainability over the 2020/21 MTREF. This is supported by table A8 and SA10 which is in accordance with section 18 of the MFMA.

The Municipality is commended for its steady cash flow balances maintained over the past few years and over the 2021/22 MTREF. The application of this results in a funded budget given high cash and cash equivalent balances to fund all current provisions.

4.3.3 Operating Revenue Budget

Table 16 Operating Revenue

WC032 - Overstrand	CURRENT YEAR			MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK						ASSUMPTIONS & CALCULATIONS				
Description	2020/21	2020/21	2020/21	2021/22	2021/22	2022/23	2022/23	2023/24	2023/24	2020/21	2020/21	2021/22	2022/23	2023/24
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation	% Change	% Change Org/B vs Adj/B	% Change	% Change	% Change
Revenue By Source														
Property rates	262 551	259 241	259 241	275 637	275 637	286 662	286 662	298 129	298 129	7.6%	-1.3%	6.3%	4.0%	4.0%
Service charges - electricity revenue	386 294	386 294	386 294	479 057	479 057	536 403	536 403	600 624	600 624	-7.1%	0.0%	24.0%	12.0%	12.0%
Service charges - water revenue	128 520	128 520	128 520	132 168	132 168	137 455	137 455	142 953	142 953	-3.8%	0.0%	2.8%	4.0%	4.0%
Service charges - sanitation revenue	78 913	78 913	78 913	87 631	87 631	91 137	91 137	94 782	94 782	-2.4%	0.0%	11.0%	4.0%	4.0%
Service charges - refuse revenue	69 482	69 482	69 482	74 741	74 741	77 731	77 731	80 840	80 840	0.5%	0.0%	7.6%	4.0%	4.0%
		–	–	–	–							-		
Rental of facilities and equipment	3 627	3 627	3 627	3 440	3 440	3 148	3 148	3 273	3 273	5.9%	0.0%	-5.2%	-8.5%	4.0%
Interest earned - external investments	31 400	26 400	26 400	27 456	27 456	28 554	28 554	29 697	29 697	-45.2%	-15.9%	4.0%	4.0%	4.0%
Interest earned - outstanding debtors	4 673	4 650	4 650	4 681	4 681	4 868	4 868	5 062	5 062	-7.7%	-0.5%	0.7%	4.0%	4.0%
Dividends received	–	–	–	–	–	–	–	–	–	-	-	-	-	-
Fines, penalties and forfeits	29 564	29 564	29 564	28 223	28 223	29 348	29 348	30 519	30 519	62.3%	0.0%	-4.5%	4.0%	4.0%
Licences and permits	2 385	2 385	2 385	2 039	2 039	2 097	2 097	2 164	2 164	20.8%	0.0%	-14.5%	2.9%	3.2%
Agency services	4 938	6 438	6 438	6 680	6 680	6 930	6 930	7 189	7 189	45.9%	30.4%	3.8%	3.7%	3.7%
Transfers and subsidies	131 840	148 458	131 840	139 692	139 692	144 977	144 977	148 209	148 209	20.8%	12.6%	-5.9%	3.8%	2.2%
Other revenue	113 998	96 604	96 604	127 409	127 409	92 259	92 259	43 563	43 563	-29.5%	-15.3%	31.9%	-27.6%	-52.8%
Gains	7 000	10 500	10 500	8 225	8 225	8 361	8 361	8 504	8 504	-20.4%	50.0%	-21.7%	1.7%	1.7%
Total Revenue (excluding capital transfers and contributions)	**1 255 185**	**1 251 076**	**1 234 458**	**1 397 079**	**1 397 079**	**1 449 929**	**1 449 929**	**1 495 508**	**1 495 508**	**-3.4%**	**-0.3%**	11.7%	3.8%	3.1%

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The operating revenue budget is R1.4 billion, R1.45 billion and R1.49 billion in the 2021/22, 2022/23 and 2023/24 financial years, which shows a gradual increase over the MTREF period. The Municipality anticipates to realise an average increase in total operating revenue of 6.2 per cent for the entire 2021/22 MTREF period which represents minimal real growth patterns when discounted against inflation, but at a small margin.

Although the aggregated overall increase is 6.2 per cent, the revenue growth for the 2021/22 financial year is 11.7 per cent and tariff increase remained to be within the CPI of between 3 to 6 per cent. The overall 11.7 per cent increase on revenue is attributable by Service Charges Electricity (24 per cent), other revenue (31.9 per cent), and Service Charges Sanitation (11 per cent) which have substantial increases. These increases were also casted on the current municipal revenue performance of 2020/21 which were exceeding the year to date budget as at 28 February 2021. This also confirms that some revenues streams reflect a realistically anticipated revenue as stipulated in section 17 of the MFMA.

Service charges and property rates account for approximately 75.1 per cent of the Municipality's total operating revenue budget, which is evident that the Municipality heavily rely on these revenue streams to fund most of their operating expenditures. Therefore, it is critical that the Municipality continue to put workable strategies in place to recover and optimize these revenues and continue to strengthen the revenue. Any changes to consumption patterns as a measure of savings by the consumers will affect the revenue generation and the projected revenue as well the further contributions to any reserves that will be generated from the surpluses.

Although service charges indicate real growth from the previous financial year it should be noted that pressure will be exerted on surplus margins due to budgetary increases. The Coronavirus (COVID-19) will further exacerbate pressure on expenditure and can affect the Municipality's ability to collect its revenue.

Property Rates is the second largest revenue sources contributing 19.7 per cent of the total operating revenue budget for 2021/22 budget. Property rates will increase by 6.3 per cent which do not correlate with the tariff increase of 4 per cent. A decline in the number of residential properties is noted on SA12b and should be reviewed with SA11 indicating no change in the number of properties.

O/S Comments - It is important to remember that Overstrand is a developing area. Vacant plots are being developed which raises the valuation and thus increases the rates collection to more than 4%The Municipality is commended for the regular reconciliations between the valuation roll and financial system and should ensure regular comparisons to deeds register is done to ensure all revenue due to the Municipality is recovered.

Balance sheet budgeting as per mSCOA Circular No. 10 and 11 were applied however some consideration should be given to the following technical mSCOA matters for updating in the final budget:

- It is noted that the total Revenue: Non-exchange Revenue: Property Rates of R275.64 million aligns to the Assets: Current Assets: Receivables from Non-exchange Transactions: Property Rates (A6).
- Alignment is further noted in respect of the Assets: Current Assets: Receivables from Non-exchange Transactions: Property Rates: Collections mSCOA item segment and the cash flow budget in respect of Fund: Operational: Revenue: General Revenue :Taxes: Property Rates: Levies amounting to R268.65 million.
- In cross-checking the correctness of the total Debt Impairment amount of R300 000, in respect of Property rates, it was determined that the debt impairment amount is not based on the 99 per cent collection rate.

Transfers and subsidies amount to an average of 10.1 per cent of the total operating budget indicating the Municipality is self-supporting with no significant reliance on operating grants.

Electricity services remains the largest contributor to the operating revenue budget. The Municipality's growth increase on electricity revenue is reflected as 24 per cent in 2021/21 and the tariff increase is projected at 15.6 per cent and the final tariff for electricity must be considered in terms of the NERSA tariff guidelines for 2021/22. Although Municipalities have no control over these increases, it might have affordability challenges to the consumers that will in turn lead to a decline in revenue due to reduced consumption. Surpluses of 18.3 per cent over the MTREF are planned but these surpluses must be viewed in line with technical and non- technical electricity losses that were reported as 5.00 per cent and 1.02 per cent, respectively during the 2019/20 financial year. Although it is within the NT norm of 7 - 10 per cent (as stipulated in Circular No. 71 issued January 2014), the Municipality is encouraged to continue driving the reduction of the distribution loses.

Significant increases in electricity bulk purchases and the planned load shedding over the next 4 to 5 years may exert pressure on consumers to explore alternative off the grid options impacting on consumption and growth patterns.

The Municipality remains heavily reliant on electricity profit margins however with increasing pressures to provide a sustainable service, the Municipality should regularly review underlying assumptions to ensure all factors are considered over the medium to long term to inform its long-term funding model.

Over the MTREF period the Municipality will spend R95.79 million in electricity infrastructure of which R77.79 million is on new infrastructure. The Municipality is encouraged to maintain the current capital outlay requirements, while also considering the strategic supporting initiatives by the Western Cape Government to ensure a sustainable service over the long term. The Municipality is also engaging with the province on the Municipal Energy Resilience project that will support municipalities in procuring or generating electricity independently from Eskom.

The Water Service Charges budget is projected at R132.17 million constituting 9.5 per cent of the total operating revenue budget in 2021/22. An average increase of 3.6 per cent over the MTREF has been projected which indicates a marginal growth over the MTREF period. The Municipality projected a water sales revenue of 2.8 per cent in 2021/22 budget year. On the other hand, the tariff increase is projected at 4 per cent in 2021/22 budget year, yielding a marginal profit when compared to previous year's growth. Therefore, the Municipality should carefully monitor the performance of the in-year trends on this revenue stream. Water losses amounted to 25.9 per cent which is a slight increase from the previous year of 24.3 per cent. This ratio is within upper band of the NT norm of 15-30 per cent and measures must be implemented to reduce these losses. The total outstanding debtors in respect of water as at 28 February 2021 amounted to R28.3 million which represents a year-on-year increase of R6.03 million or 27 per cent from an amount of R22.3 million as 28 February 2020. This remains a scarce resource and is key to manage the spread of the coronavirus and measures must be implemented to curb consumption to those that can't pay for the services.

The Municipality projected revenue growth of 11 per cent on sanitation and a tariff increase of 4 per cent which is based on inflationary increases. This revenue source will contribute R87.6 million or 6.3 in revenue for the 2021/22 financial year however the sanitation trading service is operating at a deficit projected at 17 per cent, on average, over the MTREF period. Therefore, the Municipality should revisit the revenue generated from sanitation services to ensure that cross subsidisation of municipal services is effective and implemented according to the strategy.

The Municipality proposed a refuse removal tariff increase of 4 per cent to cover the costs of the services, whilst expected revenue growth will be 7.6 per cent for the 2020/21 budget year and 4 per cent in the outer years. Refuse removal contribute 5.4 per cent to the operating revenue but is operating at a deficit which is projected at 13 per cent, on average, over the MTREF period. The Municipality is reminded of the provisions as set out in Section 74(2) of the Municipal Systems Act (2000) which provides that the setting of cost-reflective tariffs is meant to ensure that municipalities set tariffs that enable them to recover the full cost of rendering the service. Furthermore, the Municipality should revisit the revenue generated from sanitation services to ensure profit are yielded. The current cross subsidisation of municipal services and overall funding model should be in line with the municipal funding strategy.

TABB Service charges segment analysis

It is noted that the total Assets: Current Assets: Trade and other Receivables from Exchange Transactions: (Collections) do not align with the cash flow budget in respect of Fund: Operational: Revenue: General Revenue: Service Charges (A7). **It therefore means that balance sheet budgeting was not correctly applied by the Municipality.**

It is also noted that the total Revenue: Exchange Revenue: Service Charges(A4) amount do not align with the balance sheet amount of Assets: Current Assets: Trade and other Receivables from Exchange Transactions: Trading Service and Customer Service Debtors (A6). **Cash flow budgeting for service charges was not applied correctly by the municipality.**

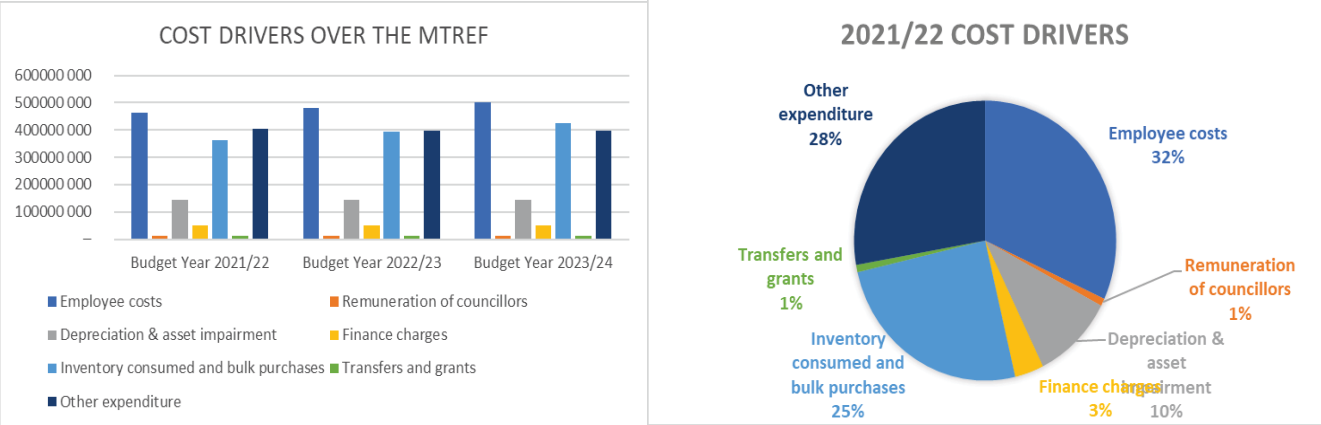
- **O/S Comments -**
- **Isn't this supposed to be the cash flow budgeting?**
- **The misalignment is due to the total movement in the consumer debtors as a whole. We are already looking into this for the final budget.**

In cross-checking the correctness of the total Debt Impairment amount for Service charges (R1.2 million) it was determined that the amount is not accurately projected.

4.3.4 Operating Expenditure Budget

The Municipality's planned operating expenditure is R4,49 billion over the entire 2021/22 MTREF period and increases in expenditure is projected at 7.9 per cent, 3.0 per cent and 3.6 per cent in 2021/22, 2022/23 and 2023/24 respectively.

Figure 1 Operating Expenditure Cost Drivers



Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

Employee related cost for the 2021/22 budget year amounts to R461.74 million which represent an increase of 6.1 per cent. The South African Local Government Bargaining Council (SALGBC) has not finalized the salary negotiations on the wage increases as per the MFMA Budget Circular 107 and municipalities are advised to consider their financial sustainability when considering salary increases. Overstrand municipality budgeted for an increase of 4.5 per cent for salaries and an average notch increase of 1.9 per cent.

This wage bill over the total operating expenditure represents 31.8 per cent for 2021/22 and slightly increases to 32.2 per cent and 32.4 per cent in the outer years and remains to be within the NT norm of 25 to 40 per cent.

The **contracted services** amounted to R239.92 million or 17 per cent of the total operating budget and remains higher than the NT norm of 2-5 per cent. The average increases in Expenditure: Contracted Services: Outsourced Services: represented 6 per cent over the MTREF mainly influenced by the following contractors.

- Sewerage Services
- Mini Dumping Site
- Litter Picking and Street Cleaning

Cost benefit analysis should be performed regularly to ensure outsourcing is the best value for money option to the municipality.

Repairs and Maintenance remains a key factor to the overall sustainability of service delivery and can be achieved by maintaining assets in line with maintenance plans. The Municipality's repairs and maintenance as a percentage of the value of PPE is 6.7 per cent which is below the 8 per cent norm prescribed by National Treasury. Measures must be implemented to improve this ratio to ensure an overall sustainable service delivery.

Bulk Purchases is a significant cost driver contributing 22.0 per cent of the operating budget, amounting to R270.3 million and is projected to substantially increase by 17.9 per cent and 8.9 per cent in the two outer years. Minimal control can be exercised over these increases; however, the impact of growing costs must

be absorbed by internal efficiencies identified. These include effective asset maintenance towards reducing water and electricity losses even further.

Water Inventory was not correctly budgeted for as per the recent circular provided as no budget is allocated under consumed inventory.

- **O/S Comments –**
- **Is this the expenditure part or the balance sheet part, either way, we kept the amount the same as the previous year for the draft budget so there won't be an expenditure item.**
- **As for the balance sheet part:**
- **We don't buy our water so this will be quite an undertaking to get all the information aligned per the SCOA chart. We have bulk amounts that SCOA wants split up into quite a few different categories.**
- **My main concern is that this account does not take into account the amount of water in the pipes at year end to determine the water inventory. When you treat your own water, the difference between the water supplied and the water consumed is not the water left over to determine the water inventory, this difference is to determine the water losses. Here is an example of our data:**

Overstrand Municipality Water Distribution Losses 2019/2020 per Distribution Area

Water Scheme	Bulk Water per Town and Scheme Kℓ	Water Metered Kℓ	Grey Water & Raw Water (Fin) Kl	Water Metered excl Grey&Raw Water Kl	Losses per Town Kℓ	Operational Losses Kl	Water Metered plus Operational Losses Kℓ	Non-Technical Water Losses Kℓ	Cost per Kℓ Purified R	Cost of Non-Tech Water Losses R	Cost of Tech Water Losses R	Cost of Gen Water Losses R	Total Cost of Bulk Water R
Overstrand Totals	7,084,354	5,503,956	255,703	5,248,253	1,836,101	203,612	5,451,865	1,632,489		R 2,189,013.46	R 239,695.91	R 2,428,709.37	R 8,443,289.63

Water supplied

Water consumed

Difference between supplied and consumed = losses

Overstrand Municipality: Water Inventory @ 30 June 2020					
1 Treatment Plants:	Scheme:	Capacity (kl)	Volume on 30 Jun 2020 (kl)	Unit cost (R/kl) excl. VAT	Total Value (Rand) on 30 Jun 2020
Total for treatment plants on 30 June 2020:			59025		R 65,275.00
2 Reservoirs:	Scheme:	Capacity (kl)	Volume on 30 Jun 2020 (kl)	Unit cost (R/kl) excl. VAT	Total Value (Rand) on 30 Jun 2020
Totals for storage reservoirs on 30 June 2020:			49,363		R 59,322.42
3 Pipelines: diameter (mm)	Scheme:	Length (m)	Volume on 30 June 2020 (kl)	Unit cost (R/kl) excl. VAT	Total Value (Rand) on 30 June 2020
Totals for pipe networks on 30 June 2020:		821,148	13,379.1		R 17,750.81
Total Water Inventory for Overstrand Municipality (OM) on 30 June 2020:			121,767		R 142,348.23

Total water at year end left and used for the water inventory calculation – As can be seen, this differs quite a bit to the above table

We are currently looking into this, to see how we can make it work.

Also note above O/S Info as part of the comments

Finance charges contribute to only 3.6 per cent of the total operating expenditure. These costs should be considered in the context of the expected interest rates charged for bank charges as well as for the interest and redemption for the borrowings to be taken over the MTREF period. Furthermore, the budget should

also take cognizance of the timeframes when borrowings and the drawn downs are anticipated in a financial year, which will have an impact on credible prediction as and when these expenditures will be incurred. The gearing ratio of borrowing to revenue is expected to below 40% for 2021/22, which is within the norm of National Treasury and the Municipality is commended for driving down this ratio.

The above analysis notes that the Municipality employed a concerted effort to reduce many expenditure items, however, to attain an affordable and sustainable budget, expenditure must be contained within realistic revenue collections. Municipal resources should thus be used effectively, efficiently and economically.

4.3.5 Capital Budget

Table 17 2021/22 MTREF Capital Expenditure Budget

Vote Description	Current Year 2020/21		2021/22 Medium Term Revenue & Expenditure Framework			Growth over the 2021/22 Medium Term Revenue & Expenditure Framework			Average Growth
R thousand	Original Budget	Adjusted Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Budget Year 2021/22	Budget Year 2022/23	Budget Year 2023/24	
Capital Expenditure - Functional									
Municipal governance and administration	**3 075**	**3 536**	**3 775**	**6 125**	**3 575**	6.8%	62.3%	-41.6%	9.1%
Executive and council	5	466	5	5	5	-98.9%	0.0%	0.0%	-33.0%
Finance and administration	3 070	3 070	3 770	6 120	3 570	22.8%	62.3%	-41.7%	14.5%
Internal audit									
Community and public safety	**93 694**	**82 780**	**74 407**	**38 068**	**9 377**	**-10.1%**	**-48.8%**	**-75.4%**	-44.8%
Community and social services	18 638	18 084	8 830	760	760	-51.2%	-91.4%	0.0%	-47.5%
Sport and recreation	12 731	8 588	7 410	500	5 000	-13.7%	-93.3%	900.0%	264.3%
Public safety	14 181	13 168	3 808	350	350	-71.1%	-90.8%	0.0%	-54.0%
Housing	48 144	42 940	54 359	36 458	3 267	26.6%	-32.9%	-91.0%	-32.5%
Health									
Economic and environmental services	**33 589**	**32 958**	**16 816**	**17 090**	**4 865**	**-49.0%**	**1.6%**	**-71.5%**	-39.6%
Planning and development	13 594	10 372	6 587	415	415	-36.5%	-93.7%	0.0%	-43.4%
Road transport	19 995	22 586	10 229	16 675	4 450	-54.7%	63.0%	-73.3%	-21.7%
Environmental protection									
Trading services	**173 381**	**160 813**	**138 446**	**81 003**	**78 018**	**-13.9%**	**-41.5%**	**-3.7%**	-19.7%
Energy sources	21 119	19 119	59 924	19 775	24 450	213.4%	-67.0%	23.6%	56.7%
Water management	52 606	50 036	35 715	25 900	22 000	-28.6%	-27.5%	-15.1%	-23.7%
Waste water management	77 217	69 635	40 696	35 328	31 568	-41.6%	-13.2%	-10.6%	-21.8%
Waste management	22 439	22 024	2 110			-90.4%	-100.0%		-63.5%
Other									
Total Capital Expenditure - Functional	**303 738**	**280 086**	**233 444**	**142 286**	**95 835**	**-16.7%**	**-39.0%**	**-32.6%**	**-29.4%**
Funded by:									
National Government	37 369	35 100	45 754	40 828	32 568	30.4%	-10.8%	-20.2%	-0.2%
Provincial Government	2 840	2 127	600			-71.8%	-100.0%	0.0%	0.0%
District Municipality									
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)	46 306	47 296	64 159	36 458	3 267	35.7%	-43.2%	-91.0%	-32.9%
Transfers recognised - capital	**86 516**	**84 523**	**110 513**	**77 286**	**35 835**	30.7%	-30.1%	-53.6%	-17.7%
Public contributions & donations									
Borrowing	92 949	75 228	67 250	50 000	50 000	-10.6%	-25.7%	0.0%	-12.1%
Internally generated funds	124 274	120 335	55 681	15 000	10 000	-53.7%	-73.1%	-33.3%	-53.4%
Total Capital Funding	**303 738**	**280 086**	**233 444**	**142 286**	**95 835**	**-16.7%**	**-39.0%**	**-32.6%**	**-29.4%**

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality indicated that the capital programme is largely reliant on borrowings contributing 59.4 per cent to the capital programme. The capital programme is prioritised towards wastewater management contributing 36.8 per cent, water management at 20.3 per cent and energy sources at 16.4 per cent.

The Municipality for the 2021/22 financial year appropriated an amount of R138.45 million for the development of basic services infrastructure which represents 59.3 per cent of the total 2021/22 capital budget of R233.4 million. An amount of R81.0 million and R78.02 million is earmarked for the 2022/23 and 2023/24 MTREF years, respectively for the same.

Included in the basic services infrastructure developments are wastewater infrastructure development (R40.7 million), water management (R35.72 million), waste management (R2.1 million) with the electricity trading service appropriated the highest amount of R59.9 million or 43.2 per cent of the total budgeted amount.

The Municipality does incorporate Section 16(3) of the MFMA into the budgeting process, which allows for the appropriation of large capital projects over multi years, enabling municipalities to improve planning and spending.

MBRR section 13 (footnote 7), read together with MFMA Section 19 stipulates that where the total projected cost of a capital project is above R50 million, these values must be approved individually by the council in terms of MFMA section 19(1)(b) of the MFMA. The following projects in SA36 indicate a total value above R50 million:

- Low cost housing construction contracts (R52,26 million)
- F.kraal substation project (R50.4 million)

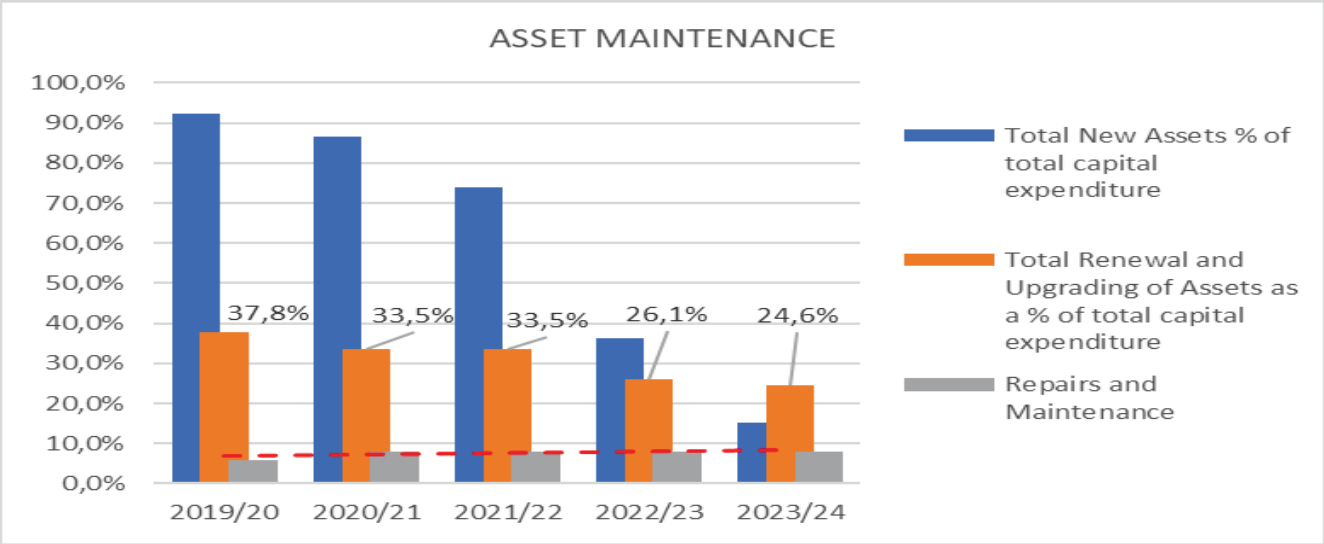
The following conditions must be considered as prescribed in section 19 (1(b) and section 19(2)(a)(b):

- Section 33 has been complied with to the extent that this section may be applicable to the project,
- The projected cost covering all financial years until the project is operational, and
- The future operational costs and revenue on the project, including municipal tax and tariff implications.

The Municipality must ensure adherence to the MBRR and MFMA and effectively and efficiently budget for all costs affecting future operational budgets. Schedule SA33 must further be completed to present a transparent budget.

Provincial Treasury encourages the Municipality to continuously monitor the implementation strategies with the management of the capital budget and apply project management principles to adhere to the procurement plan and avoid escalation of costs.

Figure 2 Asses Management

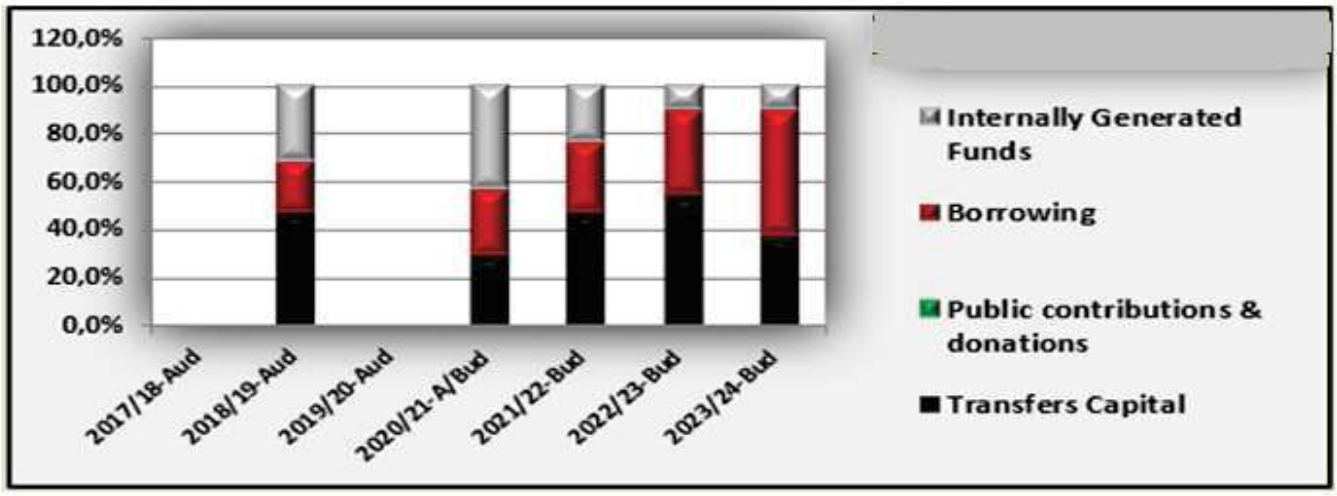


Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality intends to use R172.40 million (73.9 per cent) of the total capital funding for new capital assets and R23.05 million (9.9 per cent) for renewal of existing properties while R37.99 million (16.3 per cent) will be for upgrading of Existing Assets which remains below the norm of 40 per cent. Renewing and upgrading of assets is an integral part of the delivering of a sustainable service and therefore must be prioritised.

The Municipality should safeguard assets by ensuring assets are maintained, upgraded and renewed as per asset replacement and management plans.

Figure 3 Capital Budget Funding Mix



Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The 2021/22 Capital funding mix consists of R45.75 million (19.6%) from National grants, R600 thousand (0.3 per cent) from Provincial grants, R64.16 million (27.5%) from Transfers and subsidies – capital, R67.25 million (28.8 per cent) from borrowings and R55.68 million (23.9%) from internally generated funds, indicating a higher reliance on borrowings and internally generated funds.

The Municipality spent 54.5 per cent of its capital grants at the end of February 202 and is cautioned against a slow spending rate as it will result in either rollover grants or the repayment of grants should they not be fully spent by 30 June 2021.

Over the past 3 audited financial years the Municipality maintained a total surplus net cash balance R393.99 million which indicates sufficient cash towards the CRR. The current year however indicates a nett cash deficit of R68.18 million and gradually improves over the MTREF period towards positive nett cash balances. Prudent management of current available resources is required pertaining to the type of assets it funds to stimulate economic growth opportunities and further revenue generation.

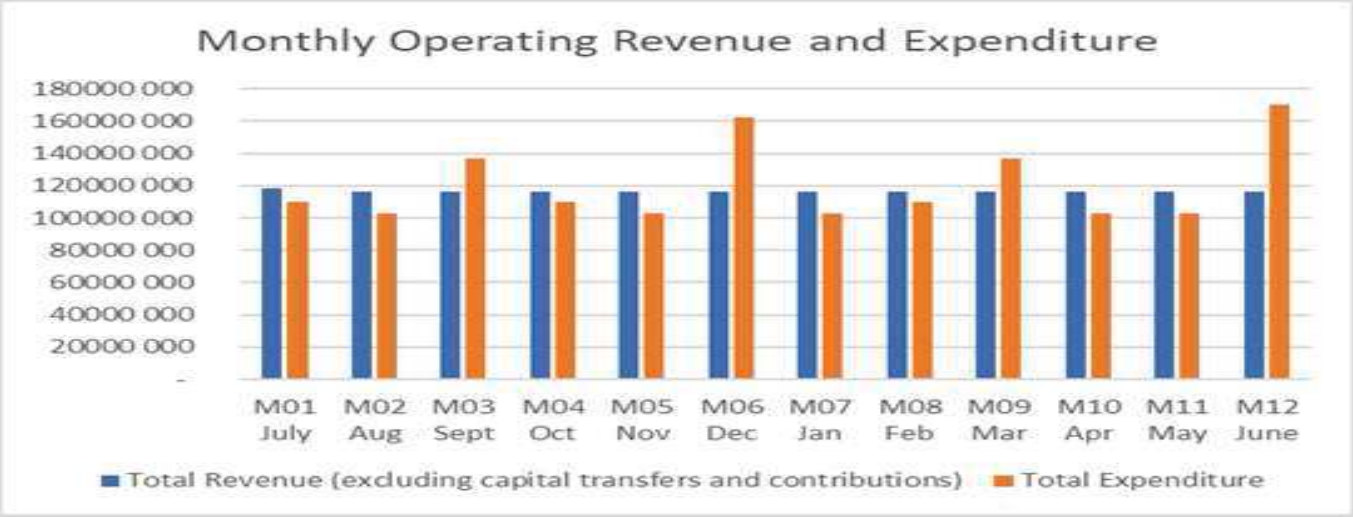
Borrowing remains an important element of the funding model and will ensure that the user pay for use of infrastructure over the lifetime of the asset whilst leveraging its healthy capital replacement reserve for smoothing over the medium to long term.

Municipality is encouraged to enhance the quality of capital infrastructure to unlock future economic investment by maintaining operating surpluses to contribute to reserves.

Multi-year Budgeting

On assessment of supporting Tables SA25 to SA30 it is evident that the Municipality has considered seasonal fluctuations as evidenced by the below graphs.

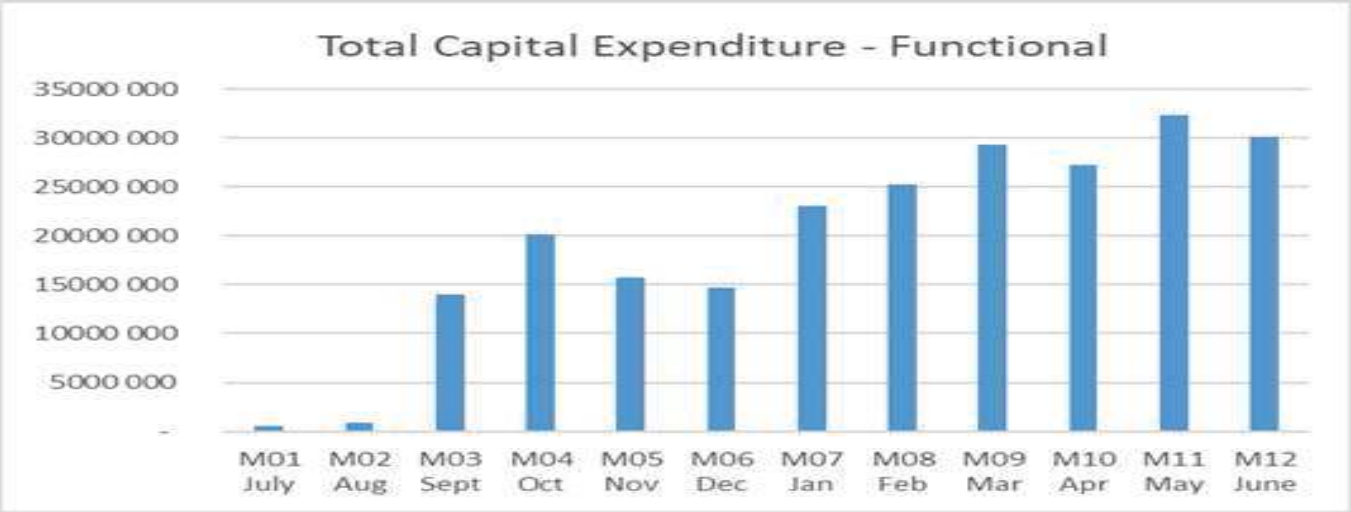
Figure 4 Monthly Operating Revenue and Expenditure



Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

On assessment of supporting Tables SA25 to SA27 it is evident that Overstrand Municipality used seasonal projections to project its spending to operating revenue except in line items like employee related costs, which are constant monthly.

Figure 5 Total Capital Expenditure Functional



Source: Overstrand Municipality 2021/22 MTREF Draft Budget Data strings

The capital expenditure of supporting Tables SA28 to SA29 starts up lower and progressively increasing over the months and shows a slower expenditure at year end, which is a sign of adequate planning.

Capital spending in accordance with procurement plans should be strictly implemented.

4.3.6 Financial Position – Budget Schedule A6

The analysis of the A6 (Budgeted Financial Position) data strings and budget submitted by the Municipality indicated that the Municipality forecasted a positive working capital after taking the short-term obligations of the Municipality into account for the 2021/22, 2022/23 and 2023/24 MTREF years. The data strings and the budget submitted by the Municipality is consistent for the 2021/22 MTREF year, however it is noted it is not consistent for the 2022/23 and 2023/24 year. Variances have been identified for the 2022/23 and 2023/24 years.

Current Ratio

The Municipality shows a trend analysis where the Municipality's current ratio is fluctuating from 2.24:1(2021/22), 2.23:1 (2022/23) and 2.33:1 2023/24) over the MTREF years when using the data strings. The budget submitted by the Municipality indicated a trend analysis of 2.34:1(2021/22), 2.23:1(2022/23) and 2.33:1(2023/2024). The outcome of the ratios indicate that the Municipality do have adequate financial resources to settle its short-term debts as the outcome of the ratios are all above the national Treasury recommended norm of 1.5-2:1.

Liquidity Ratio

The anticipated liquidity ratios reported to be 1.71:1(2021/22), 1.22:1(2022/23) and 2.77:1(2023/24) when using the data strings. This depicts that the Municipality is anticipating that it should have adequate financial resources to settle its short-term debts immediately without collecting additional revenue from outstanding debtors. The data strings for cash and cash equivalents are understated during the 2022/23 and 2023/24 MTREF years and are reported as R15.91 million and R84.94 million respectively when comparing it to the budget of R462.21(2022/23) and R547.16(2023/24) submitted by the Municipality. Furthermore, it is noted that the budget submitted by the Municipality ratio calculations is more than the 1:1 national treasury recommended norm for the MTREF years 2021/22 to 2023/24 and is reported as 1.76:1, 1.68:1 and 1.79:1 respectively.

Cost Coverage Ratio

The data strings forecasted outcome of the cost coverage ratio appears to be above the national treasury recommended norm of 4.17 months for the 2021/22 year and below the norm of zero months for the outer MTREF years, 2022/23 and 2023/24. Furthermore, it is observed that the outcome of the cash coverage ratio for the budget submitted by the Municipality is reported as more than 4 months indicating that the Municipality can meet its monthly fixed operating expenditure.

Debt to total Operating Revenue

It is noted that the debt to total Operating Revenue ratio is reported as ratios ranging between negative 2.3-31 per cent for the data strings and budget submitted by the Municipality.

The short-term portion of long-term borrowings for the 2021/22 year are similar in amount whereas the outer MTREF years are reported as R4.07 million (2022/23) and negative R11.61 million (2023;24). With reference to the long-term portion the 2022/23 year reported the amount as negative R37.06 million and the 2023/24 year is reported as R55.63 million. Both amounts are understated when compared to the budgeted amounts submitted by the Municipality. The incorrect classification of line items affects ratio calculation outcomes. The Municipality do have capacity to take on additional borrowings however this should be done within the cash flow requirements, affordability parameters and solvency of the Municipality.

Capital Cost (Interest Paid and Redemption/Total Operating Expenditure)

The Municipality reported capital cost ratios between 6-8 per cent which are within the National Treasury norm of 6 - 8 percent over the MTREF period. This ratio indicates that should the Municipality take up additional borrowing and the fluctuations in finance charges arise the Municipality could be exposed to a risk of putting its revenue under pressure to cover the capital cost.

4.3.7 Cash – Budget Schedule A7

The data strings of the Municipality reported a budgeted positive cash and cash equivalents balance which is consistent with the budget submitted by the Municipality. It is noted that there are variances for the 2022/23 and 2023/24 MTREF years when comparing the data strings to that of the submitted budget of the Municipality. Except for finance charges, capital assets and borrowing refinancing differences are still identified on the line items when comparing the data strings and the budget submitted. Although the Municipality is forecasting a positive cash and cash equivalents balance, adjustments must be made for the data strings and the budget submitted by the Municipality to be identical.

4.3.8 Application of Cash and Investments – Budget Schedule A8

The A8 outcome of the funding tool indicated that the Municipality's budget is funded, however the credibility of the data strings remains a challenge to the Municipality.

4.3.9 mSCOA Implementation

To ensure that the relevant budget data strings are accurate, a segment use analysis on 2020/21 draft budget data strings (TABB) was conducted the following was identified:

Table 18 mSCOA Segment Analysis

		Vendor	Bytes
No	**Segment**	**Overstrand**	
1	**Project Segment**		
1.1	**Maintenance**	Sufficiently used the Project Operational Maintenance available options	
1.1.1	**Corrective Maintenance**		

1.1.1.1	Planned	Budget Allocated
1.1.1.2	Emergency	Budget Allocated
1.1.2	**Preventative Maintenance**	
1.1.2.1	Condition Based	Budget Allocated
1.1.2.2	Interval Based	Budget Allocated
1.2	**Typical Work Streams**	Utilization of available options is limited. Consider allocating more from Municipal Running Costs.
1.3	**Municipal Running Costs**	Excessive use Municipal Running Costs project. Consider transferring some of that to Typical Work Stream.
1.4	**Default**	Sufficiently used the project default for revenue items.
2	**Fund Segment**	
2.1	Use of Fund Segment	Adequate use of the Fund segment
3	**Function Segment**	
3.1	**Use of Function Segment**	Substantial use of available options
4	**Costing Segment**	
4.1	**Use of Costing Segment**	Not used correctly everything was lumped under the primary transactions and no indirect cost/secondary costs which have been disclosed (Charges and Recoveries). This is a concern as by now Municipalities were supposed to have been using this segment.
5	**Region Segment**	
5.1	**Use of Region Segment**	Adequate use of the Region Segment
6	**Item Segment :**	
6.1	**Property Rates**	Adequate use of the available options.
6.2	**Service Charges**	Adequate use of the available options. However, the movements to the SFP are not reconciling.
6.3	**Fines**	Adequate use of the available options.

Source: Overstrand Municipality 2021/22 MTREF Draft Budget A1-Schedule – mSCOA data strings

The Municipality is commended for the progress made towards implementing mSCOA in the Municipality and for the timeous submission of data strings.

The above table provides an analysis on the tabled budget submitted and the complete excel documents were provided for consideration with the final budget.

The Municipality applied balance sheet budgeting on most items, however collections and cash flow on service charges remains misaligned. It therefore means that balance sheet budgeting was not applied correctly by the Municipality.

O/S Comments - The consumer debtors have an account named service charges. The items in this account consist of other types of items billed to a consumer account, for example: fire services, legal fees, collection fees, plot clearing etc. and most of these don't fall under revenue service charges but rather operational revenue and therefore the monthly billing in the balance sheet does not necessarily align to the service charges in the income sheet. In cross-checking the correctness of the total Debt Impairment amount for Service charges it was determined that the amount is not accurately projected. The amount for Debt Impairment is a projection for the year and can be adjusted at year-end. Adequate use of all segments was used as indicated in the above segment analysis table.

Provincial Treasury take notes of the Municipality's efforts to successfully implementation of the reform.

SECTION 5: KEY FINDINGS, RISKS AND RECOMMENDATIONS

This section outlines the main points and risks/recommendations based on the SIME Assessment.

5.1 Public Value Creation

5.1.1 Integrated Development Planning

- It is noted that the Municipality indicated that there is no reliable information available on the number of backyard dwellers, making it increasingly difficult to accurately plan for future housing needs in the Overstrand area. However, a study conducted by DHS assisted the Municipality to come up with alternative solutions to address these issues.

- It is recommended that progress on the findings and agreed actions of the Socio-Economic study, conducted by DHS, should be updated and included in the new Five-year IDP.

  Agreed, this will be included in the next update

5.1.2 Environmental Affairs and Development Planning

- Chapter 4 of the Draft IDP identifies "restructuring zone sites" in the settlements of Hermanus, Gansbaai and Hawston. These restructuring zone sites are not reflected in the SDF? Furthermore, Figure 27 shows integrated housing development sites in Kleinmond, which appear to be outside of what the SDF indicates as the urban edge. What all of this points to is the need for the sector plans to be aligned - at the very least the human settlement strategy and the SDF are in need of alignment. In addition, it would appear that the Housing section in the IDP has not been adjusted to taken into account the National directive issued in September 2020 regarding who now qualifies for top structures.

  - **O/S Comments -**

  - **The Restructuring Zones will be taken up in the Overstrand Growth Management Framework which will be reviewed together with the drafting of the Capital Expenditure Framework.The Growth Management Framework acts as an informant to the SDF. Cognizance is taken of the comment and additions will be done to cross reference the restructuring initiative. Regarding figure 27 not aligned with the SDF Urban Edge diagrams, a study regarding development opportunities in Kleinmond is currently being finalized. This must still be submitted to Council. After Council approve this the SDF diagram will be aligned accordingly.**

  - **The directive is only applicable to projects for which no applications have been submitted to DoHS and will be applied to all new top structure applications submitted to DoHS. The next update of the Housing Chapter will be amended accordingly.**

  - As stated in the SDF, the Overstrand Engineering Master Plans need to be updated based on the 2020 MSDF proposals.

  O/S Comments - The Water and Sewer Master Plans are in the process of being updated, for completion by 30 June 2021.

- On page 12 of the Municipal SDF, the Western Cape Biodiversity Spatial Plan is incorrectly referred to as the Western Cape Biodiversity Sector Plan. It is recommended that this be corrected in future updates of the SDF.

  O/S Comments - The correction will be placed in the local and Provincial newspapers.

- As stated above, there is currently no requirements on municipalities to develop a specific climate change plan or strategy for the Municipality. There is, however, a need for climate change considerations to be mainstreamed into sector plans. The Municipality has identified funding as one of the limiting factors hindering implementation of programme/projects and that it would require support from other spheres of government and possibly the private sector in this regard.

- It is recommended that the Municipality identify opportunities to ensure climate change and resilience building is integrated in projects with dedicated budgets. It is also recommended that the Municipality make provision for a system that can steer divestment in fossil fuel-linked activities and procurement, as well as risk management that will direct investment away from disaster prone areas.

  O/S Comments - The Climate Change Response Plan will be drafted in 2023 once a specialized provider has been identified. The OM personnel does not possess the expertise to draft such a document but will be able to assist with the drafting, coordination and review of the document.

  - ✓ **The OM's Environmental Department comments on all developments in the Overstrand, whether it is a large or small private development, provincial or municipal development and always comment in such a way the Climate Change and resilience building in incorporated into the development.**

  The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document The Municipality is encouraged to make use of the Overberg Coastal Access Audit which will allow them to assess and prioritise coastal access sites that may require designation and any modifications or maintenance that may be deemed necessary and directly contribute to the development of the municipal IDP.

- **O/S Comments - The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document.**

- The Municipalities reporting on the IPWIS is consistent and up to date. Waste diversion initiatives must be reported to the IPWIS. Continuous and regular waste reporting must be submitted to the IPWIS.

- It is recommended that Overstrand Municipality puts more effort in informal areas and low-income areas with regards to waste minimisation/recycling or infrastructure and to challenge current attitudes towards waste in these areas.

- **O/S Comments - The Municipality has a current tender with a service provider to create waste recycling awareness amongst the scholars Overstrand wide (i.e. covers all areas) via puppet and live theatre shows. There are also privately run swop shops operating in Zwelihle, Stanford Masekhane and Exloweni which also helps to encourages the recycling of materials from these informal areas**.A budget allocation to implement the Overstrand Municipality's AQMP is to be secured in its IDP to:

  - monitor ambient air quality (passive or continuous monitoring of air pollutants via either a fully-equipped ambient air quality monitoring station or low-cost air quality sensors),
  - train Air Quality Officers in air quality management,
  - develop an Air Quality By-law, and
  - implement air quality management intervention strategies in its jurisdiction.

- The implementation of the Overstrand Municipality's AQMP is also required to be measurable in order to assess and review its performance and achievements after five (5) years, as assigned in the 2017 National Framework for Air Quality Management in the Republic of South Africa (DEFF, 2018).

5.2 Economic Sustainability

5.2.1 Budget Responsiveness

- It is evident upon consideration of the 2021/22 budget that the Municipality, in collaboration with the WCG, is prioritising allocations towards vulnerable communities to promote social inclusion and to improve access to economic opportunities, jobs and public amenities. Allocations are strategic and targeted giving full effect to the notion of co-planning, co-budgeting and co-implementation.

- The operating budget allocation towards road transport responds particularly well to the function's biggest challenge, namely to provide for the timeous and regular upkeep of municipal roads. The allocation increases at 6.8 per cent from the 2020/21 full-year forecast which is cost-reflective and inflation-based, but could arguable have been higher to support proactive attempts to maintain the current asset base which is prone to deterioration.

- The allocation for regular road maintenance, upkeep, rehabilitation and renewal will have several positive economic and social spin-offs i.e. enhancing the longevity of current assets will ensure sustainable access to economic opportunities which will significantly improve the economic and social standing of businesses and private citizens alike.

- It does not appear that the current budget makes provision for further non-motorised transport initiatives across the MTEF.

  O/S Comments - No funding is available due to budget constraints

- The Housing Strategy Implementation Schedule should more clearly distinguish between operational and capital related costs.

  Noted

- The Municipality is commended for the extensive manner in which the impact of COVID-19 on the local community has been covered in the IDP Review. A detailed overview has also been provided of the Municipality's efforts through the Community and Social Services directorate to provide relief to vulnerable communities.

- The operating budget allocation towards the *Safety and Security* function will arguably not suffice to accommodate inflationary increases associated with consumables, provide for additional staff and/or training (improved capacity), allow the function to improve its visible policing efforts or to expand the current K9 unit (albeit that this function will be cross-subsidised from tariffs).

- It is unclear whether the operating budget increase for electricity it will suffice to uphold existing service standards while simultaneously providing for new service connections stemming from population growth. The substantial investment in electricity infrastructure will not only serve as a catalyst for industrial growth and development, but bodes well to accommodate new housing developments.

- The operating budget increase towards the Water function does appear relatively low taking into consideration inflationary increases and the need to provide for an anticipated increase in the demand for water services.

- As a result of the weak economic conditions and exacerbated by the COVID-19 pandemic, the ability of consumers to pay for services is continually diminishing, the challenge to maintain budget sustainability is recognised. With the energy tariff increase, the issue of high-end consumers going off the energy grid, in particular the business sector is cause for concern over the medium- to long-term. A key aspect is the optimising the efficiency in the use of water sources; or more significantly making use of alternative sources of water where appropriate (including potential desalination).

- **O/S Comments - The municipality continues with it's water demand management program in an effort to optimise the efficiency of the use of water sources. Budget constraints is however limiting the ability to replace aging infrastructure at the required rate. The municipality is also expanding it's groundwater abstraction capacity, and recently completed a feasibility study for the construction of a seawater desalination plant in Hermanus, potentially linked to green energy sources.**

- The issue of the long-term sustainability of Eskom and the rendering of a reliable service that is both affordable, sustainable and profitable (bearing in mind also the crippling economic impact of load shedding on the local economy and industry). The need for the expansion of renewable or alternative energy solutions is specifically outlined in the renewable energy plan. The issue of the strengthening of the waste minimisation initiatives or recycling is a key priority going forward.

- If the Municipality is planning on making use of a cost of supply study for their electricity tariff increases, then they will have to submit to NERSA by no later than 15 March 2022 for the 2022/23 financial year. The volatility in the municipal service revenue impacted by the increasing level of indigence, which impact on the revenue base due to the weak or unfavourable macro-economic conditions. The anticipated business closures and job losses influence negatively the revenue-collection ability of the Overstrand Municipality. The risk of an increase in the municipal debt portfolio due to an increased inability to pay municipal accounts. In addition, the issue of vandalism of municipal infrastructure (in conjunction with protest action) is a growing challenge, which have direct implications for the tariff structure.

- An important point to note that the LGES as stated in the Annexures of DoRB 2021 is no longer 100 per cent funded (but provisionally at 80 per cent).

5.3 Financial Sustainability

- Service charges and property rates account for approximately 75.1 per cent of the Municipality's total operating revenue budget, which forms a stable and predictable revenue base for the Municipality. Any changes in bulk purchases, consumptions usage, or changes in the projected revenue growth rate base will have a negative impact on the overall revenue recovered and will apply pressure on cash backed surpluses, operational expenditure and ability to contribute to capital investment.

- Managing surpluses on Service Charges is therefore key to the overall funding model of the Municipality. Currently high reliance is placed on profit margins from electricity, however with the unstable electricity supply due to load-shedding and high bulk purchases exerting further pressure on consumers, consumption levels may be influenced as off the grid alternatives are explored by consumers.

- A concerted effort to reduce deficits on two of the services rendered and efficiency gains must be considered.

- The impact of COVID-19 poses a significant risk to the overall sustainability of all municipalities with added expenditure pressures while the corresponding revenue streams is not generated due to the contracting economy. The sustainability of service delivery is dependent on effective, efficient and economical use of resources and the Municipality is encouraged to maintain its initiative to identify efficiencies to drive down costs. The implementation of the cost containment regulation is key to achieve this given uncertainty of a future third wave that may further add pressure on both the operating and capital budget.

- Asset management remains an integral part of the overall sustainability of the Municipality's overall sustainability and a strategy must be devised to improve repairs and maintenance and asset renewal ratios.
- Capital expenditure is a key enabler for economic growth and assets to be funded the CRR should ensure a return on investment. Prudent management of current available resources is therefore required pertaining to the type of assets it funds.
- mSCOA has been implemented in the Municipality in line with guidance provided in recent mSCOA circulars. Misalignments however exist with balance sheet budgeting informing the cash flow budget which should be prioritised with the final budget.

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STRATEGIC INTEGRATED MANAGEMENT ENGAGEMENT: LG MTEC 2021
OVERSTRAND MUNICIPALITY

2021/22 MTREF BUDGET, IDP, SDF & OTHER ASSOCIATED DOCUMENTS

Ms Teams

Mr C Mapeyi

STRATEGIC OVERVIEW

- **Integrated work plan** places emphasis on importance of performance cycle i.e. linkages between performance monitoring and evaluation processes.

- Golden Thread that **ensures coherent planning, budgeting and implementation** through Integrated Management Approach.



- Necessitates the use of the SIME platform to discuss **strategic enablers** of sustainable local government.

- Informs **differentiated approach** that aims to ascertain how planning and budget priorities respond to the following priority areas:

Conformance and Compliance	Governance	Financial Sustainability	Economic Growth and Development

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Economic and Fiscal Context

- Uncertain and **uneven global economic recovery**, with significant downside risks.
- SA economy estimated to have declined by **7.8 per cent in 2020**. Only a 3.3. per cent recovery expected for 2021. Slow growth under 2 per cent over remainder of MTREF. Output is only expected to return to **pre-pandemic levels in 2024**.
- Inflation is forecast to fluctuate around the 4.5 per cent midpoint over the medium term, **3.9 per cent for 2021/22.**
- **Conservative approach** is advised for revenue projections and cost containment measure for expenditure.
- **Electricity shortages** remain a binding constraint on economic recovery.
- Challenges of poverty, inequality and unemployment persist, which have a **negative impact on municipal revenue.**
- **Local Government Risks:** Increase in indigent households, trading services revenue model, COE, service delivery protests, governance disruptions, local government elections.

2021/22 SIME Assessment

Key Findings, Risks and Recommendations

Western Cape Government

SIME 2021 - Key Findings, Risks and Recommendations

Integrated Planning

- In order to enhance the next generation IDP, progress on the findings and agreed actions of the socio-economic study, conducted by the Department of Human Settlements should be updated and included in the 5-year IDP 2022-2027.
- The Municipality adequately responded to the identified areas for further improvement as identified in previous findings.

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SIME 2021 - Key Findings, Risks and Recommendations

Environmental Analysis & Spatial Planning

- Presentation is not a comprehensive list of findings and should be read in conjunction with the compliance checklist and assessment report.
- Chapter 4 of the Draft IDP Review identifies "restructuring zone sites" in the settlements of Hermanus, Gansbaai and Hawston. These restructuring zone sites are not reflected in the SDF. Furthermore, Figure 27 shows integrated housing development sites in Kleinmond, which appear to be outside of what the SDF indicates as the urban edge.
- As stated in the SDF, the Overstrand Engineering Master Plans need to be updated based on the 2020 MSDF proposals.
- The Municipality is encouraged to make use of the Overberg Coastal Access Audit which will allow them to assess and prioritise coastal access sites that may require designation.
- Recommended that the Municipality puts more effort in informal areas and low-income areas with regards to waste minimisation / recycling or infrastructure and to challenge current attitudes towards waste in these areas.

SIME 2021 - Key Findings, Risks and Recommendations

Economic Sustainability

- Evident that Municipality, in collaboration with WCG, is prioritising allocations towards vulnerable communities to promote social inclusion, improve access to economic opportunities, jobs and public amenities – allocations are strategic, targeted giving full effect to notion of co-planning, co-budgeting and co-implementation.
- OPEX towards road transport cost-reflective, could arguable have been higher to support proactive attempts to maintain current asset base which is prone to deterioration.
- Does not appear that current budget makes provision for further non-motorised transport initiatives across the MTEF.
- OPEX allocation towards *Safety and Security* function will arguably not suffice to accommodate inflationary increases, provide for additional staff and/or training (improved capacity), allow the function to improve its visible policing efforts or to expand current K9 unit.
- Unclear whether OPEX increase for electricity will suffice to uphold existing service standards while simultaneously providing for new service connections stemming from population growth.
- OPEX increase towards *Water* function appears relatively low taking into consideration inflationary increases and need to provide for anticipated increase in demand for water services.

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SIME 2021 - Key Findings, Risks and Recommendations

Financial Sustainability

- Budget is funded without any threats to its going concern and sustainability over the 2021/22 MTREF.
- The Municipality tabled operational deficit budgets over the entire 2021/22 MTREF due to the depreciation that is not fully cash backed. This has a negative impact on contributions towards the cash backed reserves and funding of future capital investments, particularly the own funded projects.
- High reliance is currently placed on profit margins from electricity. However, with the unstable electricity supply due to load-shedding and high bulk purchases exerting further pressure on consumers, consumption levels may be influenced. Growing surplus margins of 15 to 22 per cent over the MTREF must be monitored.
- Tariff increases are in line with CPI which is commendable. A balance between affordable tariffs and cost reflective tariffs must be achieved across all service charges as waster water and waste management services reflect deficit.
- Outsourced contracted services will increase by 17 per cent; a cost benefit analysis should be performed regularly to ensure outsourcing is the best value for money option to the Municipality.

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SIME 2021 - Key Findings, Risks and Recommendations

Financial Sustainability

- Asset management remains an integral part of the Municipality's overall sustainability and a strategy must be devised to improve repairs and maintenance and asset renewal ratios which is below the norm.
- Ensure adherence to the MBRR and MFMA section 19(1) in respect capital projects over R50 million.
- Reliance from internally generated funds and borrowing amounts to 28.8 per cent and 23.9 per cent respectively in 2021/22. Capital expenditure is a key enabler for economic growth and assets to be funded the CRR should ensure a return on investment. Prudent management of current available resources is therefore required pertaining to the type of assets it funds.
- Historical and current trends indicate underspending on the capital budget and the impact on service delivery delays must be managed.
- Progress on mSCOA implementation is noted especially balance sheet budgeting. A few misalignments are noted on the budget for correction in the final budget.

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PART B

Western Cape Government

Planning for Economic Recovery over the Medium-Term

- Economic Growth Enablers
- Economic & Financial Recovery
- Investment Potential
- Infrastructure Development
- Regional Collaboration

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PROBLEM STATEMENTS

ECONOMIC RECOVERY

- In an ideal world, **what would unlock your growth potential**?
- Possible impact of new wave, aggravating circumstances for indigents.
- Modest population growth towards 2030 and anticipated impact on service delivery.

SERVICE DELIVERY

- **Universal access** to basic services a **utopian notion**: **Shared services** as vehicle towards service delivery excellence. Need to **break free from conventional supply/demand approach** towards service delivery.
- **Investment in green infrastructure** only way to maximize efficiency gains.
- Stronger emphasis on roles and **responsibilities of both users and municipalities**, consideration of incentives.

INFRASTRUCTURE DEVELOPMENT

- **Reevaluate service delivery standards** (for example, housing model).
- Current **grant structures** does not **reward improved performance**.
- Infrastructure expansions stunted not so much by funding constraints:
  - Weak effective demand due to absence of robust project preparation
  - Failure to tap into revenue-generating abilities of sustainable resource management practices/models.
  - Inertia of legacy programs.
  - Poor portfolio management.

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Thank you



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OVERSTRAND MUNICIPALITY

2021 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT

Date: 10 May 2021

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PART B: Economic Recovery and Resilience (Discussion Session; No PPT Required from Municipality)

- Economic & Financial Recovery
- Economic Growth Enablers
- Investment Potential
- Infrastructure Development (In contrast to above subject on capital spending, this topic will focus on future infrastructure priorities and funding modalities.)
- Regional Collaboration
- Areas for Integrated Service Delivery

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PART A

2021/22 MTREF

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Assessment Response

- **Public Value Creation**
- **Integrated Development Planning**
- ***Query:*** *"It is noted that the Municipality indicated that there is no reliable information available on the number of backyard dwellers, making it increasingly difficult to accurately plan for future housing needs in the Overstrand area. However, a study conducted by DHS assisted the Municipality to come up with alternative solutions to address these issues.*
- *It is recommended that progress on the findings and agreed actions of the Socio-Economic study, conducted by DHS, should be updated and included in the new Five-year IDP."*

- **Response:** Agreed, this will be included in the next update

Assessment Response

- **Environmental Affairs and Development Planning**
- ***Query:*** *"Chapter 4 of the Draft IDP identifies "restructuring zone sites" in the settlements of Hermanus, Gansbaai and Hawston. These restructuring zone sites are not reflected in the SDF? Furthermore, Figure 27 shows integrated housing development sites in Kleinmond, which appear to be outside of what the SDF indicates as the urban edge. What all of this points to is the need for the sector plans to be aligned - at the very least the human settlement strategy and the SDF are in need of alignment. In addition, it would appear that the Housing section in the IDP has not been adjusted to taken into account the National directive issued in September 2020 regarding who now qualifies for top structures."*

Assessment Response

- **Response:** The Restructuring Zones will be taken up in the Overstrand Growth Management Framework which will be reviewed together with the drafting of the Capital Expenditure Framework.The Growth Management Framework acts as an informant to the SDF. Cognizance is taken of the comment and additions will be done to cross reference the restructuring initiative.
  Regarding figure 27 not aligned with the SDF Urban Edge diagrams, a study regarding development opportunities in Kleinmond is currently being finalized. This must still be submitted to Council. After Council approve this the SDF diagram will be aligned accordingly.

- The directive is only applicable to projects for which no applications have been submitted to DoHS and will be applied to all new top structure applications submitted to DoHS. The next update of the Housing Chapter will be amended accordingly

Assessment Response

- ***Query:*** *"As stated in the SDF, the Overstrand Engineering Master Plans need to be updated based on the 2020 MSDF proposals."*

- **Response:** The Water and Sewer Master Plans are in the process of being updated, for completion by 30 June 2021.

- ***Query:*** *"On page 12 of the Municipal SDF, the Western Cape Biodiversity Spatial Plan is incorrectly referred to as the Western Cape Biodiversity Sector Plan. It is recommended that this be corrected in future updates of the SDF."*

- **Response:** The correction will be placed in the local and Provincial newspapers.

Assessment Response

- ***Query:*** *It is recommended that the Municipality identify opportunities to ensure climate change and resilience building is integrated in projects with dedicated budgets. It is also recommended that the Municipality make provision for a system that can steer divestment in fossil fuel-linked activities and procurement, as well as risk management that will direct investment away from disaster prone areas.*

- **Response:** The Climate Change Response Plan will be drafted in 2023 once a specialized provider has been identified. The OM personnel does not possess the expertise to draft such a document but will be able to assist with the drafting, coordination and review of the document.
- The OM's Environmental Department comments on all developments in the Overstrand, whether it is a large or small private development, provincial or municipal development and always comment in such a way the Climate Change and resilience building in incorporated into the development.

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Assessment Response

- The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document.

- ***Query:*** *The Municipality is encouraged to make use of the Overberg Coastal Access Audit which will allow them to assess and prioritise coastal access sites that may require designation and any modifications or maintenance that may be deemed necessary and directly contribute to the development of the municipal IDP.*

- **Response:** The Environmental Management Overlay Zone document refers to the Coastal Management Line and identifies the high, medium and low risk zones in this document.

Assessment Response

- **Query:** *It is recommended that Overstrand Municipality puts more effort in informal areas and low-income areas with regards to waste minimisation/recycling or infrastructure and to challenge current attitudes towards waste in these areas.*

- **Response:** The Municipality has a current tender with a service provider to create waste recycling awareness amongst the scholars Overstrand wide (i.e. covers all areas) via puppet and live theatre shows. There are also privately run swop shops operating in Zwelihle, Stanford Masekhane and Exloweni which also helps to encourages the recycling of materials from these informal areas.



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Assessment Response

- **Economic Sustainability**
- **Budget Responsiveness**

- **Query:** *It does not appear that the current budget makes provision for further non-motorised transport initiatives across the MTEF.*

- **Response:** No funding is available due to budget constraints

- **Query:** The Housing Strategy Implementation Schedule should more clearly distinguish between operational and capital related costs.

- **Response:** Noted

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Assessment Response

- **Query:** *As a result of the weak economic conditions and exacerbated by the COVID-19 pandemic, the ability of consumers to pay for services is continually diminishing, the challenge to maintain budget sustainability is recognised. With the energy tariff increase, the issue of high-end consumers going off the energy grid, in particular the business sector is cause for concern over the medium- to long-term. A key aspect is the optimising the efficiency in the use of water sources; or more significantly making use of alternative sources of water where appropriate (including potential desalination).*
- **Response:** The municipality continues with it's water demand management program in an effort to optimise the efficiency of the use of water sources. Budget constraints is however limiting the ability to replace aging infrastructure at the required rate. The municipality is also expanding it's groundwater abstraction capacity, and recently completed a feasibility study for the construction of a seawater desalination plant in Hermanus, potentially linked to green energy sources.

IDP & Budget Process

PLANNING July 2020	INPUTS Aug'20 – Feb'21	DRAFTS COMPILED Nov'20 – March'21	PUBLIC COMMENT PERIOD April 2021	FINALS FOR APPROVAL 26 May 2021
• Time schedule preparation for Council adoption in August 2020	• Ward needs reviewed • Mayoral strategic session	• Draft IDP review • Draft SDBIP • Draft *WSDP • Draft Budget • Draft audited Annual report for 2019/20 • **Draft documents tabled at Council on 31 March 2021**	• Drafts were open for public comment until 30 April 2021	• Final IDP review • Final *WSDP • Final Budget • Final Annual Report for 2019/20 **will serve before Council on** • **26 May 2021**

* Water Services Development Plan (WSDP)

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Assumptions – planning, spatial, financial, economic

- The Overstrand remains a popular destination for in-migration and tourism resulting in rapid urbanization and population growth.
- The fast space of urbanization and growth requires a flexible response to cater for the diverse needs of communities i.e. basic services, housing, education, health, sport, recreation, tourism, etc.
- The current uncertainty due to the Covid-19 pandemic and global, national and local financial stress also requires flexibility in planning.
- The SDF make provision for different scenarios of growth: high, medium and low growth projections.
- The growth areas and densification areas respond to above scenarios.

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Assumptions – planning, spatial, financial, economic

FINANCIAL:

The following budget principles and guidelines directly informed the compilation of the 2021/221 MTREF:

- The 2020/2021 Adjustments Budget priorities and targets, as well as the base line allocations contained in the Budget Circulars informed the upper limits for the new baselines for the 2021/22 annual budget;
- Service level standards were used to inform the measurable objectives, targets and any backlog eradication goals;
- Tariffs and property rates increases should aim to be affordable;
- Some price increases in the input costs of services are beyond the control of the municipality, for instance the cost of fuel, chemicals and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure maintenance and backlogs;

Assumptions – planning, spatial, financial, economic

- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

- The following cost saving measures were applied:
    - The principle of a minimal increase in non-core general expenses unless valid motivations such as contractual inflation adjustments dictate.
    - Municipal Cost containment Regulations, 2019.

- All aspects of Revenue, Expenditure and Capital will be reviewed for the Final Budget in trying to anticipate and plan for the impact of a third wave of COVID-19 on the 2021/22 financial year.





Key service delivery & fiscal risks

Risk Description	Risk Background
Theft and vandalism to municipal infrastructure/assets.	Street signs, furniture, public toilets, municipal administration buildings, sport amenities, taxi ranks, community halls, transfer station, coaster foot paths, etc.
Inability to provide basic services to households on invaded land.	People in informal areas occupying land which has no municipal services. The norms in terms of basic service provision are: • One (1) toilet for every five (5) households; and • One (1) tap per 25 households.
Water losses	Losses incurred on the water distribution networks.

Key service delivery & fiscal risks

The main challenges experienced during the compilation of the 2021/22 MTREF can be summarised as follows:

- The on-going difficulties in the national and local economy, with severe blows added in terms of the downgrading of SA to sub-investment grade, and the COVID-19 disaster;
- Ever aging water, roads, sewage and electricity infrastructure;
- Sustainable refuse disposal;
- The need to reprioritise projects and expenditure within the existing resource envelope;
- The cost of bulk electricity with the latest draft guideline price increase from NERSA;
- Revenue recovery from cost reflective core municipal services;

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Key service delivery & fiscal risks

- The uncertainty regarding wage increases for municipal staff
- Affordability of capital projects and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2021/22 MTREF process;
- Maintaining a positive cash flow; and
- Ensuring financial sustainability.

Over and above the fact that the impact of COVID-19 will have to be actively monitored on an ongoing basis from the onset of the 2021/22 financial year, a review of the Draft MTREF Budget tabled in council on 31 March 2021, is currently in progress relating to the public participation process.

Revenue Optimisation Strategies

- Sustained application of the Customer Care, Credit Control and Debt Collection (CC, CC & DC) policies to ensure the recovery of arrears.
- Inform the customers of the following incentives as stipulated in the CC, CC & DC Policy:
  - 10.1.2. Where a customer is prepared to pay off the capital amount on an outstanding account, older than two (2) years, in one payment, the Municipal Manager will approve the write off of all interest charged with regard to afore-mentioned period;
  - 10.1.4. In the instance where a customer is prepared to pay off the total amount of an outstanding account in one payment, then the Municipal Manager will approve the write off of all interest charged to date for the total period.
  - Promote Indigent Policy & free basic services;
  - All four of the services, namely water, electricity, sewerage and refuse, must cover all fixed costs, to ensure that holiday homes contribute to this, due to the need to provide a high level of service and create quality infrastructure which is only used to its full capacity during peak but short holiday periods.
  - Continuous data cleansing to ensure that the information available is correct and useful;

Expenditure priorities & efficiencies

- **Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.**

- **A critical review was also undertaken of expenditure with regards to cost containment measures, non-core and 'nice to have' items.**

- It is important to note that as the COVID-19 situation currently is reasonably stable, however still requiring monitoring and continuous review of strategies and measures to prevent and reduce spread of the infection.

Capital Budget

- **Service delivery objectives & challenges,**
  - Expansion of basic services (water, sanitation, electricity, roads and storm water) to cater for rapid growth and urbanisation.
  - Refurbishment and replacement of aging infrastructure.
  - Reduction of water and electricity losses and minimising waste.
  - Promote sustainable development by considering the environment, climate change and social development.
  - Funding constraints
  - Slow pace of government subsidized housing development
  - Vandalism of municipal infrastructure
  - Illegal connections (mainly electricity)
  - Social unrest

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Capital Budget

- **funding mix,**
- The funding mix results from the funding sources available, with a conservative approach to surplus funding available in outer years. Substantial rollovers from 2020/2021 has increased the Capital Budget for 2021/22
- **external borrowing strategy,**
- Borrowing is in line with our strategy to fund revenue generating infrastructure assets from borrowing and to continuously decrease the gearing between borrowings and revenue
- **long-term financial planning**
- The LTFP is reviewed annually and considered during the compilation of the Draft Budget

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Capital Budget

- **infrastructure pipeline**
- **A five year budget is prepared annually with the focus on -**
  - Water,
  - Sewerage,
  - Electricity,
  - Roads,
  - Storm water,
  - Waste Management and
  - Housing
- **Attention is also given to -**
  - Finance and Administration,
  - Public Safety,
  - Planning and Development,
  - Community and Social Services, and
  - Sport and Recreation

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