

PUBLIC AGENDA
AGENDA
NO. 2
ORDINARY
COUNCIL MEETING
ON
THURSDAY
30 JUNE 2022
AT
19:00

**CONTACT US:**

Telephone: +264 64 410 4206

Email: akahuika@swkmun.com.naWebsite: www.swkmun.com.na

INDEX

ITEM NO	SUBJECT	REF NO	PAGE
11.1.16	Invitation: The Swakopmunder Karnevalsverein (Küska)	7/2/3	3
11.1.17	Preparation For The 130 th Anniversary Of Swakopmund's Celebration	9/3/1/3, 14/1/3/1	10
11.1.18	Waiving Of Pre-Emptive Right To Sell Rossing Uranium Limited Staff House	T 476	25
11.1.19	Application To Jointly Develop A Township On Portion 96 Swakopmund In Terms Of The Joint Business Venture Regulations Made In Terms Of The Local Authorities Act 23 Of 1992 Section 94A	16/1/4/2/16	30
11.1.20	Application By Ms A Kotze To Waive The Pre-Emptive Right To Sell Erf 2626, Matutura, Extension 12	E 2626 M	44
11.1.21	Application To Remove Spouse's Information From Erf 3243, Mondesa, Extension 7	M 3243	48
11.1.22	Old And Redundant Items/Equipment: Engineering And Planning Services Department - Office And Works Section	16/2/6/1	51
11.1.23	Transfer Of Funds To 2022/2023 Financial Year (CS/RP/SM-005/2021)	3/1/1/1/1	53
11.1.24	Transfer Of Funds To 2022/2023 Financial Year (W/DP/SM-017-2021)	3/1/1/1/1	55
11.1.25	Transfer Of Funds - Capital Budget 2021/2022	8/2/1	57
11.1.26	Agreement With Shack Dwellers Federation Of Namibia (SDFN)	14/2/1/3	58
11.1.27	Application For Relaxation Of The Building Height From Eight Metres To Ten Metres On Erf 308, Myl 4, Extension 1	M4 E 308	60
11.1.28	Audited Financial Report For 2019 And 2020 Financial Years	3/3/2/2	80

11.1.16 **INVITATION: THE SWAKOPMUNDER KARNEVALSVEREIN (KÜSKA)**
(C/M 2022/06/30 - 7/2/3)

Ordinary Management Committee Meeting of 14 June 2022, Addendum 10.1 page 03 refers.

A. The following item was submitted to the Management Committee for consideration:

Attached is an invitation from Mr Russman, the Chairperson of the Swakopmund Karnevalsverein commonly known as Kūska, requesting Council to participate at the Kūska (Coastal Carnival) scheduled to take place from **15 - 25 June 2022** in Swakopmund.

The Kūska (Coastal Carnival) is one of the biggest carnivals in the country, taking place annually during June in Swakopmund. It plays an important cultural role especially for the German community in Swakopmund. This year the carnival will be organized and hosted for the 35th time under the motto "*Hier Wilden Westen*" ("*here in the wild, wild west*").

Council on **25 March 2021** under item 11.1.22 resolved at follows:

- (a) That Council takes note of the request for assistance with regards to the hosting of the Swakopmund Karnevalsverein (Kūska) that will take place as from 18-26 June 2021 in Swakopmund.
- (b) That the organizers be granted permission to erect a banner between the palm trees at the corner of Daniel Tjongarero and Tobias Haiyeko Street as from 22-30 May 2021.
- (c) That the organizers be granted permission to host the Narrenwecker in the Main Street (Sam Nujoma Avenue) on 29 May 2021, and that the lane in front of Nedbank will be closed as from 8h00 until 20h00.
- (d) That the General Manager: Health Services & Solid Waste Management avail ten (10) rubbish bins to the organizers for the Narrenwecker event.
- (e) That the Mayor indicates her availability to attend functions during the carnival.
- (f) That the organizers liaise with the Traffic Services with regard to the closure of the lane in Sam Nujoma Avenue on 29 May 2021 and the route for the float procession which will take place on 26 June 2021.
- (g) That the Swakopmund Municipality participates in the float procession at the Swakopmund Karnevalsverein (Kūska) on 26 June 2021.
- (h) That the Crane truck, Isuzu 250 - N 8773 S, be used during the float procession and that ten (10) municipal employees voluntarily participate and be provided with refreshments.
- (i) That the funds for the refreshments and decoration of the truck (according to the theme) be defrayed from the Corporate Service's Publicity Vote: 150515533000 where N\$296 000.00 is available.
- (j) That the organisers be requested to proceed with the Swakopmund Karnevalsverein (Kūska) up to the DRC.

Due to the strict Covid-19 regulations that limited the gathering of large groups, the festival had to be canceled and postponed to June 2022.

Float Procession

The Swakopmund Karnevalsverein is inviting Council to participate in the float procession on **25 June 2022**. The Traffic Services Division will be contacted for the escort arrangements.

Should approval be granted for municipal employees to participate in the carnival, the General Manager: Engineering & Town Planning Services is requested to avail the **Crane truck, Isuzu 250 - N 8773 S**, and a driver, to be used for the float procession on **25 June 2022**. The truck will be decorated (according to the theme - "*here in the wild west*") prior to the event therefore décor should be purchased at least two weeks in advance.

Due to the size of the truck, it is recommended that only ten (10) volunteers participate, including the driver. We also request that a Councillor be nominated to participate in the float procession. Refreshments should be provided by Council for the volunteers. The funds for decorating the truck refreshments be derived from Council's publicity vote. The estimate cost for the décor and refreshment is N\$5 000.00.

B. After the matter was considered, the following was:-

RECOMMENDED:

- (a) That the Swakopmund Municipality participates in the float procession at the Swakopmund Karnevalsverein (Küska) on 25 June 2022.**
 - (b) That the Crane truck, Isuzu 250 - N 8773 S, be decorated and used during the float procession and that ten (10) municipal volunteers participate and be provided with refreshments.**
 - (c) That Councillor P N Shimhanda be nominated to voluntarily participate in the float procession.**
 - (d) That the funds for refreshments and decoration of the truck (according to the theme) be defrayed from the Corporate Service's Publicity Vote: 150515533000 where N\$64 462.86 is available.**
-



Swakopmunder Karnevalsverein

(Incorporated Association not for Gain)

Reg. No.: 21/2000/309

Postfach 1111, Swakopmund (Namibia)

Cell: 081 288 3395 / 081 124 6983

Umzug E-Mail: gernot@dynamicplumbing.biz

The Swakopmunder Karneval Association Invites You

To participate in our famous
Float Procession

Saturday the 25th of June 2022

“HIER IM WILDEN WESTEN”

Loosely translated this means “HERE IN THE WILD, WILD WEST”

This is our 35th Year of the Karneval in Swakopmund.

Some ideas to the Theme this year are:

Well, it's pretty easy, anything and everything about the time of the “Colt Swingers”. The Wild West has also been known for its bandits and the gold rush. Everyone was trying to make a quick buck, no matter who stood in their way.

We ask that, when decorating your vehicle, feel free to use your imagination but keep the theme in mind. Also show respect regarding racial and adult content – we will be parading through the streets. It has also been decided that advertising of your company should be kept to a minimum and the judging will be done according to your utilisation of the theme.

PLEASE NOTE: Make sure you read and understand the Terms & Conditions set out on Page 4. Should you have any questions or queries, please feel free to contact any of the Organizers.

The SKV realizes and greatly appreciates the effort that all the participants put into decorating their vehicles and have therefore decided that we will be awarding prizes to the first three floats.

(1st Prize = N\$ 5,000.00, 2nd Prize = N\$ 3,000.00, 3rd Prize = N\$ 2,000.00)

We will again have an extra Three (3) prizes for Floats entered from Schools. (Kindergarten to Grade 7)

(1st Prize = N\$ 2,500.00, 2nd Prize = N\$ 1,000.00, 3rd Prize = N\$ 500.00)



Swakopmunder Karnevalsverein

(Incorporated Association not for Gain)

Reg. No.: 21/2000/309

Postfach 1111, Swakopmund (Namibia)

Cell: 081 288 3395 / 081 124 6983

Umzug E-Mail: gernot@dynamicplumbing.biz

Should you be interested but you struggle to get ideas, please do not hesitate to contact us and we can sit down and help you. Also keep in mind that you DO NOT have to have a Truck to enter, it can be any moving vehicle, bike, etc. walking is also an Option.

The Start will be at Auas Motors and the Procession will start at 11:11. Please make sure, that you are making your way to the Start from around 10:00. Organizers need to check if all the Paperwork is in order and give your Vehicle a Participation Number.

Upon reaching the end of the procession at the SFC all vehicles/floats that have participated must be **removed from the SFC** parking lot, not later than **5 minutes** after their arrival. This is important as we must vacate the parking lot as soon as possible to create organized parking space for the arriving guests.

***We look forward to a fun year with great ideas –
come on guys let's make it a record procession
this year!!***

If you are interested, please fill in the documents below as well as the terms & conditions and the certificate of indemnity (very important) hereby attached, and email it to gernot@dynamicplumbing.biz / manuela@dynamicplumbing.biz as soon as possible.

Please do not hesitate to contact us should you require any further information.

Closing Date: Friday the 17th of June 2022

LOOKING FORWARD TO SEEING YOU AT THE FLOAT PROCESSION

Gernot Russmann

Cell: 081 124 6983

gernot@dynamicplumbing.biz

Manuela Russmann

Cell: 081 288 3395

manuela@dynamicplumbing.biz



Swakopmunder Karnevalsverein

(Incorporated Association not for Gain)

Reg. No. 21/2000/309

Postfach 1111, Swakopmund (Namibia)

Cell: 081 288 3395 / 081 124 6983

Umzug E-Mail: gernot@dynamicplumbing.biz

TERMS & CONDITIONS FOR PARTICIPATION:

1. Drivers must adhere to all the rules of the road and are not allowed to consume any alcohol while driving on public roads.
2. It will be appreciated if alcohol is not present or openly consumed on vehicles/floats as this is not the image that the Swakopmunder Karneval wants to be associated with.
3. Traffic Officers, Participants, SKV Officials or Any Member of the Public, shall not be harassed or abused, be it verbally or physically.
4. All wheels are to be secured by covering them to 10cm (100mm) from the Ground Level. **(We will be very strict on this for the Vehicles/Floats, that do decide to throw Candy.)**
5. Vehicles/Floats should be decorated according to the Motto for the year.
6. Advertising should be kept to a minimal.
7. Show respect regarding racial and adult content.
8. The Judge's decision is Final
9. The Organizers & the Traffic Officers hold the right to Stop any Vehicle/Float not adhering to the above Terms & Conditions.

A. P. P. P. P.

Name

[Signature]

Signature



Date

(I the Undersigned herewith agree to the above Terms & Conditions)



Swakopmunder Karnevalsverein

(Incorporated Association not for Gain)

Reg. No. 21/2000/309

Postfach 1111, Swakopmund (Namibia)

Cell: 081 288 3395 / 081 124 6983

Umzug E-Mail: gernot@dynamicplumbing.biz

CERTIFICATE OF INDEMNITY

I/~~We~~ (Person Name) Andre' Paezovic

In my/~~our~~ capacity as (Manager/Director/Organiser/etc.) Corporate Services

of (Company/School-Name) Swakopmund Municipality

Hereby unconditionally indemnify the **SWAKOPMUNDER KARNEVALSVEREIN** against all or any claims in respect to **damage of property and/or bodily injury or / loss of life to people** that may arise from **partaking in the Karneval Float Procession in Swakopmund**. I/we also undertake to adhere to all the rules of the road.

To be held on Saturday the 25th of June 2022.

Thus, signed at Swakopmund on this 30th day of May 2022

SIGNATURE 

As Witnesses:

1. 

2. 



Swakopmunder Karnevalsverein

(Incorporated Association not for Gain)

Reg. No.: 21/2000/309

Postfach 1111, Swakopmund (Namibia)

Cell: 081 288 3395 / 081 124 6983

Umzug E-Mail: gernot@dynamicplumbing.biz

We Swakopmund Municipality would like to participate in the float procession of 2019.

Company Name: Swakopmund Municipality

School Name and Grade: (If applicable)

Cell. No.: 0811438763

E-mail Address: swakmun@swakmun.com.na / agebhardt@swakmun.com.na

Postal Address: P.O. Box 53

Swakopmund

Namibia 13001

Contact Person: Aili Grebhardt

Signed: 



PLEASE COMPLETE BELOW QUESTIONS:
(This is just that we can do our Planning a bit better)

Music on the Float: YES ☒ NO ☐

Will you be throwing Sweets from the Float: YES ☒ NO ☐

Read and Understood the Terms & Conditions on the next Page: YES ☒ NO ☐

11.1.17 **PREPARATION FOR THE 130th ANNIVERSARY OF SWAKOPMUND'S CELEBRATION**

(C/M 2022/06/30 - 9/3/1/3, 14/1/3/1)

Ordinary Management Committee Meeting of 14 June 2022, Addendum **10.2** page **10** refers.

A. The following item was submitted to the Management Committee for consideration:

1. Introduction

The purpose of this submission is to coordinate arrangements and activities for the 130th anniversary celebration of Swakopmund.

2. History of Swakopmund

Swakopmund was proclaimed a town on **4 August 1892** (two years later than Windhoek), and as the main harbour for the Imperial German colony. According to history, the name "Swakopmund" is derived from the Nama word Tsoakhaub ("excrement opening") describing the Swakop River in flood carrying scrubs in its riverbed into the Atlantic Ocean. The German settlers changed it to Swachaub, and in 1896 the district was officially proclaimed as Swakopmund (German: Mouth of the Swakop).

3. Swakopmund today

Swakopmund is the capital of the Erongo Region with ±70 000 inhabitants. The town is surrounded by mines and is Namibia's premier holiday destination. Swakopmund continues to be a trend-setter as far as local governance and development and implementation of modern infrastructure are concerned. Swakopmund is popular for tours, sports, events, music, cultural and food festivals, and conferencing. Swakopmund is also popular as a retirement destination because of its cool sea breeze and low crime rate.

4. Background: Celebration of the 125 years anniversary of Swakopmund

Council on **30 March 2017** under item 11.1.9 resolved as follows:

- (a) *That it be noted that Swakopmund is turning 125 years on 04 August 2017 and that Council approves the celebration of the event from 04-06 August 2017.*
- (b) *That a Local Organizing Committee be established which will be in charge of the preparation of this event and that the community of Swakopmund be invited to participate or give their input on how the occasion should be celebrated.*
- (c) *That the Local Organizing Committee reports to the Acting Chief Executive Officer on a regular basis with regards to the progress of the plans and programmes.*

- (d) *That budgetary provisions be made for this event in the new financial year.*
- (e) *That funding be sourced from the private sector.*
- (f) *That consideration be given to use the funds budgeted towards the 2017 Namibia Music Awards, for this event since the awards will now be held in Walvis Bay.*

The 125th anniversary of Swakopmund was not budgeted for, and the funds sponsored, were not sufficient. The expenses for this event were **N\$71 941.06** and income generated was **N\$26 813.03**. It was evident that the expenses were more than the income. It was therefore proposed that budgetary provision be made for the 130th anniversary of Swakopmund. (Feedback report for the 125th years anniversary – *copy of the submission* – is attached).

5. Proposal for the 130th year anniversary celebration

On 4 August 2022, Swakopmund will be celebrating its 130th anniversary. This is a great milestone, and it is evident that the inhabitants have built a strong foundation over the years, which is being improved regularly. The aim of celebrating this anniversary is to enrich the cultural diversity and social interaction of Swakopmund.

5.1 Public's survey (conducted on Facebook)

The Marketing & Communications Section engaged the Swakopmund community by inviting them to provide suggestions and give ideas via Council's Facebook page. (See attached comments).

Below are the top suggestions:

- *Trade day for public to sell and showcase their products and services*
- *Kite festival*
- *Street festival*
- *Beauty pageants*
- *Local artists performing*
- *Beer festival*
- *Big screen with then and now of Swakopmund over the years and the public sending through pictures of them back then and how the town has grown*
- *Celebration to be in Mondesa*
- *Close main road and turn it into marketplace*
- *Colour party*
- *Tournament*
- *Parade*
- *Prayer day (Sunday)*
- *A competition, and the winner gets N\$1 300.00 off water bill*

5.2 Proposed activity programme

Tabled below is a draft of the festivities that can be hosted over the week starting **29 July to 7 August 2022**:

Date - 2022	Event
Friday, 29 July	Mr & Miss Swakopmund Municipality Pageant
Saturday, 30 July	Sports & fun day, including a colour party
Sunday, 31 July	Prayer hour and a Church service (which includes Choirs)
Monday, 1 August	Talent shows for youth (Poetry, Dancing, Singing)
Tuesday, 2 August	Drive Through movie night at a parking bay (Platz a Meer Mall) Popcorn & Refreshment stalls
Wednesday, 3 August	Beverage Festival (Beer/Juice/Coffee/Tea stalls)
Thursday, 4 August	Official celebration Ceremony and Parade Traditional attire/dances Release of balloons Street festival (Mondesa and Town)
Friday, 5 August	Street festival Marketplace (Mondesa and Town) Competition (Trivia about Swakopmund/Swk Mun, Apples in water, Musical Chairs)
Saturday, 6 August	Music Show - Local artists performing Marketplace (Mondesa and Town) Drag racing and motor spinning
Sunday, 7 August	Choir sing off Celebration closing ceremony

**Activities and programme is subject to change.*

It is therefore proposed that most activities (such markets, festivals, beauty pageant/ promotions, etc) be hosted at the Tennis Court Parking site, Arnold Shad Promenade and Thomas Hamunyela Amphitheatre. The activities such as the Music concerts, market trade fair, talent show, sports fun day and beauty pageant should however be hosted either at a sport field, public open spaces and a hall. Council's standard conditions should be applied by the Organizers at all times.

5.3 The Event Coordination Committee (ECC)

Council on **28 April 2022** under item 11.1.10 approved the establishment of an Events Coordination Committee. The resolution is as follows:

- (a) That Council approves the establishment of an Event Coordination Committee which will meet monthly or as required to consider event applications that are submitted to be staged in the municipal area.
- (b) That the following personnel serve on the committee:
 - Manager: Economic Development Services - Chairperson
 - General Manager: Economic Development Services
 - Manager: Emergency and Law Enforcement
 - Executive Assistant
 - Local Economic Development Officer
 - Sport and Recreation Officer
 - Corporate Officer: Marketing and Communication
- (c) That Council delegates authority to the Chief Executive Officer to approve application

of events as per the recommendation of the event committee.

- (d) *That Council approves the event application form (as per Annexure “A”, on file) for all events taking place on Public Open Spaces and or Local Authority property.*
- (e) *That*
- (f) *That*
- (g) *That*
- (h) *That*
- (i) *That Council approves Tennis Court Parking site, Arnold Shad Promenade and Thomas Hamunyela Amphitheatre to be utilized for events such as skating rink, markets, festivals, beauty pageant/ promotions etc.*
- (j) *That*

5.4 Establishment of a Local Organising Committee

Due the workload and limited flexibility of the officials (ECC members), it is proposed that additional staff members and members of the public who are experienced in Events Planning and Organising, be invited to apply to Council. A maximum of seven (7) successful applicants be appointed. All the members will be part of the part of the Local Organising Committee (LOC) to organise the celebrations of Swakopmund's 130th anniversary. The LOC must report and give feedback to the Chief Executive Officer on a regular basis.

It is proposed that the following ECC members be part of the LOC:

- *Ms A Swart - Executive Assistant*
- *Ms R Shipunda - Local Economic Development Officer*
- *Mr B Oaseb - Sport and Recreation Officer*
- *Ms A Gebhardt - Corporate Officer: Marketing and Communication*

In addition to the ECC members, the following staff members to be part of the LOC:

1. *Ms Marolese Niemand*
2. *Ms Annalize Jacobs*
3. *Ms Trudie Xoagus*
4. *Ms Laura Kotze*
5. *Mr Eddie Khoaseb*
6. *Ms Rosalia Neshuku*

**Names of the above proposed members are subject to change.*

It is recommended that the following “external”/ public members of the with events planning and organizing background be invited to be part of the LOC:

1. *Ms Nicci Theron*
2. *Ms Dalene Stefanus*
3. *Ms Annette Kapapu*
4. *Ms Frieda Abraham*
5. *Mr Oliver Ahrens*
6. *Mr Uschi Hoebe*
7. *Ms Irina Ivanova*

**Names of the above proposed members are subject to change.*

5.5 Funding for the Swakopmund celebration

As per the resolution taken by Council on **30 March 2022**, point (d) and (e) states.

- (d) *That budgetary provisions be made for this event in the new financial year.*
- (e) *That funding be sourced from the private sector.*

Management Committee on **12 October 2017** under item 7.10 resolved as follows:

- (a) *That the feedback report of the Swakopmund's 125th anniversary celebrations that took place from 04-06 August 2017 be noted.*
- (b) *That budgetary provision of N\$300 000.00 be made for the 130th anniversary celebrations of Swakopmund in the financial years of 2018/2019 and 2019/2020.*
- (c) *That preparations for the event be done well in advance to ensure maximum success.*

As per the above resolution taken, the amount of N\$350 000.00 was budgeted in the Financial Year 2022/2023, under the Anniversary Celebration Vote: 101016004000. These funds will be used for the expenses of the event.

The Sundry Income Vote: 150522056500 will be used for the incoming funds such as the tickets sales generated at the music and sports shows, stall and rental fees received from the vendors during the celebration activities.

It is also recommended that the LOC be responsible for seeking monetary donations / sponsorship and gifts from the private sector to aid with the expenses.

It is noted that the "External LOC members" would request for a compensation for their labor, therefore it is proposed that Council imburse each of them with **N\$2 000.00 per month**.

The LOC will commence with the organizing from June - August 2022, meaning that; $7 \times \text{N\$2 000.00 p.m} = \text{N\$14 000.00} \times 3 \text{ months} = \text{N\$42 000.00}$. "Internal staff members" can only be compensated for overtime worked during the celebrations. There will be a possibility that students or youth members will be required to assist with few logistics during the celebrations.

In honouring our collaboration with the Namibia University of Science and Technology, Council should make accommodation at the Rest Camp available for the group involved in the planning and establishment of the much-needed townships for ultra-low and low-income segment of our society.

B. After the matter was considered, the following was:-

RECOMMENDED:

- (a) That Council grants permission to host the 130th Anniversary celebrations of Swakopmund from Friday, 29 July 2022 until 7 August 2022.
- (b) That Council takes note that the amount of N\$350 000.00 is budgeted in the Financial Year 2022/2023 for the hosting of the celebration.
- (c) That the expenses for the event be defrayed from the Anniversary Celebration Vote: 101016004000 and that the Sundry Income Vote 150522056500 be used for the incoming funds.
- (d) That additional funding for the expenses and donations for the event be sourced from the private sector.
- (e) That the established Local Organising Committee (LOC) proceed with the preparations for the 130th Anniversary celebration of Swakopmund.
 - *Executive Assistant to the Chief Executive Officer*
 - *Economic Development Officer*
 - *Sport and Recreation Officer*
 - *Corporate Officer: Marketing & Communication*
- (f) That the following staff members be part of the LOC:
 - *Ms Marolese Niemand*
 - *Ms Annalize Jacobs*
 - *Ms Trudie Xoagus*
 - *Ms L Kotze*
 - *Mr Eddie Khoaseb*
 - *Ms Rosalia Neshuku*

**Names are subject to change.*
- (g) That the staff members in (f) above be paid overtime worked during the preparations and celebration activity programmes.
- (h) That Council invite and appoints seven (7) public members with events organising and planning experience to be part of the LOC.
 - *Mr Danzyl Bruwer*
 - *Ms Nicci Theron*
 - *Ms Dalene Stefanus*
 - *Ms Annette Kapapu*
 - *Ms Frieda Abraham*
 - *Mr Oliver Ahrens*
 - *Mr Uschi Hoebe*
 - *Ms Irina Ivanova*

**Names of the above proposed members are subject to change.*
- (i) That the external members of the LOC be imbursemented with a total monthly compensation of N\$2 000.00 each.
- (j) That students or youth members be approached to assist with logistics during the celebrations, *if required*.

- (k) That the LOC be responsible to arrange the following activities:

<i>Date</i>	<i>Event</i>
<i>Friday, 29 July 2022</i>	<i>Mr & Miss Swakopmund Municipality Pageant</i>
<i>Saturday, 30 July 2022</i>	<i>Sports & fun day, including a colour party</i>
<i>Sunday, 31 July 2022</i>	<i>Prayer hour and a Church service (which includes Choirs)</i>
<i>Monday, 1 August 2022</i>	<i>Talent shows for youth (Poetry, Dancing, Singing)</i>
<i>Tuesday, 2 August 2022</i>	<i>Drive Through movie night at a parking bay (Platz a Meer Mall) Popcorn & Refreshment stalls</i>
<i>Wednesday, 3 August 2022</i>	<i>Beverage Festival (Beer/Juice/Coffee/Tea stalls)</i>
<i>Thursday, 4 August 2022</i>	<i>Official celebration Ceremony and Parade Traditional attire/dances Release of balloons Street festival (Mondesa and Town)</i>
<i>Friday, 5 August 2022</i>	<i>Next to the tennis Courts at the at the beach</i>
<i>Saturday, 6 August 2022</i>	<i>Music Show - Local artists performing Marketplace (Mondesa and Town) Drag racing and motor spinning</i>
<i>Sunday, 7 August 2022</i>	<i>Choir sing off Celebration closing ceremony</i>

**Activities and programme is subject to change.*

- (l) That the activities in (h) above be hosted on the approved Public Open Spaces and / or Local Authority property and that Council's standard conditions be applied by the organizers.
 - (m) That the progress of the plans for the celebration be reported to the Chief Executive Officer.
 - (n) That the activities and advertisement of the celebrations be advertised via print and electronic media and on Council's social media platforms.
 - (o) That the community of Swakopmund be invited to participate in the celebrations.
-



Swakopmund Municipality

Published by Oscar Prince Homestead 2 February at 15:46

Dear Residents and Visitors

Swakopmund will officially turn 130 years during August 2022, as it is such a huge milestone. Council feels your participation is needed in deciding how best to celebrate this momentous occasion.

For our Wednesday's Questions, Answers and Suggestions session, we wish to know your opinion, no answer is wrong or right, therefore, feel free to answer as freely as possible.

How do you think we as Swakopmunders (Locals and Visitors) should celebrate this huge milestone?

What sort of new unveiling should Council have to celebrate this memorable occasion?

And finally, 130 years down the line what in your opinion will be the biggest achievements to Swakopmund?

If possible, kindly indicate from which town or country you are, after your comment.

We look forward to reading your comments below. Thank you.



Bertha Tsowases

Wow! Amazing! I am very proud of our beautiful place, and I am thank you fully for your kindness helpfully for us on time and I appreciate it out of my heart ❤️🙏 blessings to our municipal with this lovely beautiful birthday 🎂🎂🎂 regards from Bertha Tsowases thanks a lot mm WOW hiep hoeraai

Bista Mwashekele

We should celebrate it as, all make us happy the ppl that are born from Swakopmund, create a happy environment for them

Flora Khaxas

The town Swakopmund got its name. From the native Namib Damaras that lived and reside there even before the 130 years. Its original name is Tsuaxub ams. The German settlers change the name to Swakopmund so that they could pronounce it. ...

Zelda Lourens

We will be happy to do a Fire Dance Performance! 😊

Werner Natanael

Just give back to the community and let everyone feel that they are part of the Swakopmund community. Also do something like a trade day and target the unemployed market give them a chance to sell and showcase their products and services for free and invite neighbouring towns. On the same day allow school learners to showcase their talent from cooking, fixing, building, doing carpentry, needle work and even sell their vegetables as most schools have gardens and with this money they can provide for the learners in need of clothes, shoes, school bags, stationers and even sanitary pads for girls who cannot afford.

Rykie Pesat

Kiddles' area needs an upliftment before you celebrate.

Lourensla Katjilae**SWAKOPMUND ANNUAL KITE FESTIVAL.**

They are fantastic events to have. Can have one then make it an annual event. Read more about similar festivals.

Chlipa Muheua

It will indeed be a momentous milestone for our historic town! I suggest a joyous weeklong carnival, integrated with a trade fair for the local entrepreneurs. Additionally, how about we celebrate some of the local heroes in our midst with new Street names during this time!

- From Swakop, based in Windhoek.

Jolanda Ilze de Koe

Street festivals with Beauty pageants

Belinda N Mike

Perhaps Swakopmund local artists can come up with a new bronze or marble statue to be permanently displayed at the Mole or in Town Central. The Town Council should provide the raw materials for this project. Have a competition and may the best sculpture win! xxBelinda

Tyler Se Pa Nicolao

Our town is best known for festivals let's host a big festival for three days starting with a beer festival/street festival than you can decide on the other two days....

Lourensia Katjita

May be an image of 1 person and outdoors

Sophia Motinga

Appreciate the former Councillors who contributed to the huge success of the town since independence if they are still alive. Think about changing the names of some buildings and streets of Germany original. Give names that makes sense to the current moments. Give back the swimming pool to the residence of community. Create save and modernize amusement parks in Mondesa/Matura etc. for the youth like Benny's place in Oshakati. 😊

Sophia Motinga I'm from south Africa. You must come witness our towns who changed names have gone backwards and dilapidated, where the tourists once came, have all gone. The local population have taken over the councils and have stolen the money. Please don't change things that aren't broken. You depend on tourism. it creates jobs.

South African small towns are broken.

Claudia de Goede

Celebrate with a huge slide show of " then and now" pictures of 130 years of Swakopmund ...afterwards a laser or drone light show 🎆(no fireworks)...Quinton's ideas also good.

Recently moved to Swakopmund from Windhoek.

Dave James

Please bring back a public swimming pool

May be an image of body of water

Nangombe Wilbard Pendapala

Swakop residents must celebrate this under the banner of one unity, to educate the residents the importance of keeping the town clean. The councils so far, achieved the dream of expanding the town to become big, look good and to attract local and fore... See more

Moses Khoeb Hamaseb

Make it the first ever celebration in Mondesa. Unveil the Statue of Damaran King, Gaob Justus |Uruhe
||Garoeb

Anastasia Anastasia

Surprise your residents with a gift of writing off half of their covid water bills- keep your residents happy and you will achieve more milestones. Cheers to 130 years

Nguvli Alfonso Hlamambo

May be an image of outdoors

Christlne Visser De Klerk

Street festival all the way from the eastern side of Mondesa, through DRC to Matutura, through Ocean View and Vineta, a turn in Tamariskia and finishing through the main street in town. A proper procession, and then a portion of main street to be close... See more

Ndakondja Tull Shitaleni

Fish festival will do, Get the fishing industry together for a nice fun fish cooking competition, it will be fun, just make me one of the judges 🐟🐟🐟🐟

Clive Lesley Lawrence

Have an event like Kuska with a specific team, get a central venue such as sports ground stadium where cultural events can be hosted. Get local artists to perform on a big stage, colour party, big walk, bicycle fun ride to end at stadium, food stalls... See more

Bro KandJubwa

Can we rename Swakopmund to 'Epuku novana " Oshiwambo & Namibian name? Thank you!

Sylvia Kethleen Keth Uiras

How does a person born in Swakopmund grow up and still living here for 31 years still not having land I'm having the old voter's card and the new voters card and I'm 100% Swakopmunder what's the use of celebrating if my hometown doesn't have land for me ...? See more

Eu Gene

For the festival and as celebration, give us those unfinished houses in Matutura, we will fix it and finish it off

Audrey Martheze Cresswell

That's awesome! Congratulations! I love Swakopmund, been there 3 times a few years ago, wish I could afford to go back so will have to stay a Dream, it's such a beautiful little town, felt so safe to walk around ,my Dad's parents were German , awesome... See more

Nguvli Alfonso Hlamambo

May be an image of outdoors

Hylton Villet

There are several that 130 years under apartheid I wish not to celebrate thank you

Gebhardt Poto

Yes, bring back the public swimming pool. It was the only heated pool we had. What happened to the outdoor gym equipment???

Pleter Lubbe

Pave our roads!

Quinton Petersen

I suggest maybe the closure of the main road and giving the locals an opportunity to turn it into a marketplace with stalls, live music and create a small food festival perhaps.

Unveil the old swimming pool as parking and a food kart with seating...

Manuela Kriel

Quinton Petersen like your ideas

David Botha

Quinton Petersen brilliant Ideas!!!

Lucille Bock

Quinton Petersen great Ideas. The markets in the main street and beautiful live music. I can just see that street coming alive

Shanee Roseli

Quinton Petersen you don't live here anymore Quinton. 🗣️

Danelle Coetzee

Quinton Petersen i second!

Ryno van Zyl

Quinton Petersen Quinny wil jy nie dalk burgermeester word nie 😊😊

Sarel Carstens

Ryno van Zyl Sè hom! Hy kan sommer dan DJ ook. en die beligting hanteer!

Ian J Izaacs

Quinton Petersen I can fully support that. It will bring all cultures together that makes up this lovely town. A week-long festival. And from the proceeds maybe a classroom or two can be build.

Sarel Carstens

Quinton Petersen you should become a politician!! Maybe we get some action! 🗣️🗣️😊😊

Nguvli Alfonso Hiamambo

May be an image of outdoors

Natasha Fredrick

Fish Festival

Eduard Ravelo

I love Swakop

Samora Matsuli

And can I person get a land in DRC if your voter's card not from Erongo but was living here for 6 to 7 years, what can a person do in that case? Help me

Hermagesty Sasha

Maybe have sport facilities for the less fortunate youth. Basketball court netball court etc so they keep themselves busy n out of the streets and bars...create monthly activities where the youth can showcase their talents or their entrepreneurship since... See more

Marisa Stella

What beautiful Windhoek... 🍷🍷🍷

Uschi Maggy

Pls give us the unfinished houses in Matutura we will fix it ourselves

Johanna Erasmus

Bring back the public swimming pool

John Hangula Haukongo

Give residents jobs

Ann Ligman Page

Following as tourist

Annea Athena Luna

Regine Hink Joel Nambull Dashingjoe Joel

Nguvii Alfonso Hlamambo

Look that picture

Nguvii Alfonso Hlamambo

We are having problems with construction the road for Grootfontein street we are not entering in our house I send pictures

Paul Stuart

How about a German festival of some sort, with food and drinks, and where everyone can show a piece of their culture? Along the lines of the national culture days.

Lauren Coetzee

Take that money and install water meters at every house with backdated water accounts due to the pandemic and deduct an amount from their purchase to pay toward their water debt. Otherwise invest in repairing hostels and schools.

Samora Matsuli

When is a new appliance for DRC Swakopmund land?

1
2
3
4

Juppl Boost

Avoid long and boring speeches of cadres only promoting themselves

Om Jana G-k

Will Swakopmund municipality deduct N\$130-00 on all residents' accounts to celebrate this milestone...and make this memorable? Otherwise leave us alone. Thank you!

M/C ADDENDUM NO: 7.10
(12 October 2017)

FEEDBACK REPORT ON SWAKOPMUND'S 125th BIRTHDAY CELEBRATION
(J 9/3)

Swakopmund celebrated its 125th birthday anniversary from **4-6 August 2017** with the aim of reminding everyone of the journey and the rich cultural diversity and social life of the town. The celebration opened officially on, **4 August 2017** at the Thomas Amuyela Amphitheatre. After the opening, everybody present received a meal and cool drink during lunch.

During the celebration there were food stalls, businesses stalls, arts & crafts stalls, a beverage tent, traditional sports games, performances by musicians and dancers, jumping castles and fun games for the kids. Seven-a-side soccer and beach volleyball took place on the beach at the "Mole". On, **5 August 2017**, there was a parade led by the Namibian Navy band followed by a fleet of trucks and vehicles. The parade started in Vineta, proceeded through Vrede Rede Street in Tamariskia, Jabulani, Mondesa and ended at the Amphitheatre. A Church service was held on, **6 August 2017** and different congregations joined and prayed for Swakopmund.

The event was organized by a Local Organizing Committee (LOC) which consisted of twenty four (24) members. Nineteen (19) members were volunteers from the public and five (5) were Municipal staff members. **Attached** is a report compiled by the LOC members after the event. During the Council meeting held on **31 August 2017**, the LOC members were awarded with a certificate and a letter of appreciation.

Many local businesses were approached to sponsor funds or other resources towards the event but only a few contributed. **Attached** is a poster of the businesses (logos) who sponsored and who were involved during the event. Letters of gratitude were forwarded to the sponsors.

A copy of the financial report reflecting the expenses of **N\$71 941.06** and income generated of **N\$26 813.03** is **attached**. It was evident that the expenses were more than the income. The event was not budgeted for and the funds sponsored were not sufficient. It is therefore proposed that budgetary provision be made for the 130th anniversary of Swakopmund in the financial year 2021/2022.

It is therefore:

RECOMMENDED:

- (a) That Management Committee takes note of the feedback report of Swakopmund's 125th anniversary celebrations that took place from 4-6 August 2017.
- (b) That budgetary provision of N\$150 000.00 be made for the 130th anniversary celebrations of Swakopmund in the financial year 2021/2022.

"FOR INFORMATION & CONSIDERATION"

Acting GM: CS&HR

11.1.18 **WAIVING OF PRE-EMPTIVE RIGHT TO SELL ROSSING URANIUM LIMITED STAFF HOUSE**
(C/M 2022/06/30 - T 476)

Ordinary Management Committee Meeting of 14 June 2022, Addendum 10.3 page 25 refers.

A. The following item was submitted to the Management Committee for consideration:

1. INTRODUCTION

The purpose of this submission is for Council to consider an application for the waiver of a pre-emptive right registered against the title deed of Erf 476, Tamariskia (Rössing staff house) in order for the owner to sell the property to a third party.

An application dated **11 April 2022** attached as **Annexure "A"**, was received from Mr Clemens Silas requesting Council's consent to waive the five (5) year pre-emptive right registered over Erf 476, Tamariskia, Extension 1. Erf 476, Tamariskia is one of 66 erven Council and Rössing Uranium Limited sells to staff members of Rössing occupying the houses.

2. BACKGROUND

On **09 March 2015** an application was received from Rössing Uranium Limited (hereto referred as RUL) confirming that their Executive Committee decided to sell all its remaining residential properties forming the basis of a notarial lease agreement entered into by and between the Municipality of Swakopmund and RUL on 27 April 1976 of which the lease period is 50 years.

The basis of the lease agreement was that RUL leases the land, services the erven and build houses on these erven belonging to Council. RUL also maintains these houses which their employees are leasing. On **31 May 2016** under item 11.1.6 Council approved the application to allow RUL to offer the houses built on municipal property for sale by private treaty by giving a first option to the staff members currently residing on the property, then staff members in their employment. Council approved the distribution of the purchase price as follows:

- Council 40% for the land value
- RUL 60% for the developments on the land

A Memorandum of Agreement of Sale was entered into between RUL, Council and Mr Silas on **17 August 2017** for the sale of the property in the amount of N\$559 087.00. Transfer of ownership was registered in the Deeds Office on **13 December 2017**. In terms of clause 18 of the agreement, the following is prescribed:

"In order to avoid speculation, , a 5 (five year) restriction on alienation from date of transfer of the property to the PURCHASER will be registered against the Title Deed of the property in favour of the Municipal Council of Swakopmund."

Therefore, the purchaser is not allowed to sell the property to a third party before the period of 5 years lapsed, i.e. by **13 December 2022** (6 months of the restrictive period is left).

3. **APPLICATION**

An application has now been received from Mr Silas (an employee of RUL) requesting Council to waive the pre-emptive right in order to sell Erf 476, Tamariskia, Extension 1 to a third party. Mr Silas motivation is that he is in the process of relocating, and he does not want to relocate with the responsibility of having a bond in his name and he is planning to acquire property in future. He further states that he has gone so far to ensure a purchaser for the property with an approved bank loan, in order to have the transaction finalised.

Mr Silas is aware of the pre-emptive right registered over his property which will only expire on the **13 December 2022**. Due to the relocation, he humbly requests Council to grant him permission to sell Erf 476, Tamariskia to a third party. As RUL is a party to the agreement, an email was obtained from Mr Anton Roets (HR Advisor Remuneration, Rössing Uranium, Business Services & Support) dated **10 May 2022** confirming that RUL has no objection to the waiver of the pre-emptive right (attached as **Annexure "B"**).

Mr Silas was requested to provide Council with proof of the relocation. An email (attached as **Annexure "C"**) was received from his sales agent Mrs S N Ngundja who confirmed the telephone conversation they had with Mr Silas where he stated that the reason why he is relocating is to get himself out of debt. furthermore, he stated that he is the bread winner of the family, and he is therefore planning to go stay with the family in Walvis Bay in order to cut more costs. This is the first received from beneficiary of the sale of the 66 houses. The purchaser is also an RUL employee.

4. **PREVIOUS RESOLUTIONS**

The purpose of the 5-year pre-emptive right is to prevent speculation as the staff members obtained the properties below market rate by virtue of being employed by RUL and occupying the houses.

5. **PROPOSAL**

It is proposed that Council exercises its discretion and waives the five-year restriction on alienation registered against Erf 476, Tamariskia to enable Mr Silas to sell the property to the third party, since the purchaser is also an RUL employee.

B. After the matter was considered, the following was:-

RECOMMENDED:

- (a) That Council takes note of the application for waiver of the pre-emptive right over Erf 476, Tamariskia by Mr Clemens Silas who is relocating to Walvis Bay.**
 - (b) That Council accepts the reasons for the application by Mr Clemens Silas and waives the pre-emptive right to enable him to sell Erf 476, Tamariskia to a third party.**
-

ANNEXURE "A"

Mr Clemens Silas
Swakopmund
081 336 3625

11 April 2022

THE MUNICIPALITY OF SWAKOPMUND
P.O.BOX 53
SWAKOPMUND

By hand

TO WHOM IT MAY CONCERN

Dear Sir/ Madam

RE: ERF 476 TAMARISKIA Ifo MR CLEMENS SILAS (MYSELF)

We refer to the abovementioned matter.

I, Mr Clemens Silas bought the aforementioned property from the Council during 2017 and same was registered into my name on 13 December 2017.

However, an alienation restriction condition was registered on the said property which forbade myself or my heirs or successors-in-title to sell the property for a period of five (5) years. Such condition expires on 13 December 2022, eight (8) months from now.

Further to the above, I humbly request from the Council to kindly alienate the restriction in favour of the Municipality as I am in the process of relocating and would not like to relocate with the responsibility of a bond in my name, as I would have to buy property again.

I have even gone so far as to ensure a purchaser for the property with an approved bank loan, in order to have this transaction finalised as soon as possible.

Please find attached hereto a copy of the Title Deed and Deed of Sale for your ease of reference.

I thank you for your assistance and await your reply herein.

Yours faithfully,



MR CLEMENS SILAS
081 336 3625

ANNEXURE "B"

From: Roets, Anton (RUL) <Anton.Roets@Rossing.com.na>
Sent: Tuesday, 10 May 2022 12:45 PM
To: Emilia Nakale <enakale@swkmun.com.na>
Cc: sarah.ngundja@gmail.com
Subject: RE: waiver of erf 476, Tamariskia

Good day Emilia,

I have confirmed with our management – the owner can sell the property, we agree to the waiver.

Do you need a formal letter or will the mail suffice?

Kind regards

From: Emilia Nakale <enakale@swkmun.com.na>
Sent: Tuesday, 10 May 2022 12:42
To: Roets, Anton (RUL) <Anton.Roets@Rossing.com.na>
Cc: sarah.ngundja@gmail.com
Subject: waiver of erf 476, Tamariskia

Good day

Please be informed that we received an application from Mr C Silas and Ms E Uaisius that want to sell erf 476, Tamariskia

And therefore they want the 5 year period registered on the property to be waived.

Please confirm if they client can sell the property even the five year period is not yet over, as it is only lapsing on 13

ANNEXURE "C"

Emilia Nakale

From: sarah Ngundja <sarah.ngundja@gmail.com>
Sent: Friday, 20 May 2022 12:13
To: Emilia Nakale
Subject: Re: waiver of erf 476, Tamariskia

Dear Emilia,

I have discussed this with the seller telephonically and unfortunately, he is not having access to the internet this week. He stated that his reason for relocating is to get himself out of debt. He is single and the only one working in the family so he planning to go stay with the family in Walvis bay in order to cut off more costs. Hence he is also the only one to assist his sibling by paying for their education.

He is requesting if he can face to face appointment with the council by next week.

Thank you

Yours in Real Estate,

Saara Namutenya Ngundja,
(Sales Agent)
Mobile: +26481 2755508
Email: sarah.ngundja@gmail.com



Virus-free. www.avq.com

On Tue, May 17, 2022 at 2:49 PM Emilia Nakale <enakale@swkmun.com.na> wrote:

Good Afternoon Ms Sara

Mr Plaatjie, the General manager of Corporate services and Human capital is requesting for the applicant Mr Silas to provide proof why he is

Relocate?

Regards

Emilia

11.1.19 **APPLICATION TO JOINTLY DEVELOP A TOWNSHIP ON PORTION 96 SWAKOPMUND IN TERMS OF THE JOINT BUSINESS VENTURE REGULATIONS MADE IN TERMS OF THE LOCAL AUTHORITIES ACT 23 OF 1992 SECTION 94A**
(C/M 2022/06/30 - 16/1/4/2/16)

Ordinary Management Committee Meeting of 14 June 2022, Addendum 10.4 page 31 refers.

A. The following item was submitted to the Management Committee for consideration:

1. Introduction

The proposal of Namibia Oysters (Pty) Ltd to develop a residential township on Portion 96 was discussed at Planning Forum on 31 May 2022 under item 5.4 and the following was proposed:

- (a) *That Council does not support the proposal and that the developer return the land to Council.*
- (b) *That Council do its own development projections and develop the land.*

2. Background

Following the application of Lithon Project Consultants on behalf of Namibia Oysters (Pty) Ltd to develop a residential township on Portion 96, Swakopmund, Council passed the following decision on **27 January 2022** under item 11.1.46:

- (a) *That Council takes note that Namibia Oysters (Pty) Ltd breached the conditions of Title Deed T 1683/2009 by not attending to the rezoning of Portion 96 as per Clauses 6.3 and 6.4 of the Deed of Sale and also not offering the property to Council to repurchase as per Clauses 7.2 and 7.4 at a purchase price set-out in Clause 4.2. The Deed of Sale and Title Deed do not provide for a use other than mari-/aquaculture.*
- (b) *That Council takes note of the letter received from the Ministry of Fisheries & Marine Resources dated 01 November 2021 confirming that they are mandated by law to ensure the availability of land for mari-/aqua-culture developments and will object to the alternative use of Portion 96 for residential development.*
- (c) *That Council takes note that except for Portion 96, 4 other portions of land are reserved for mari-/aquaculture development.*
- (d) *That Council takes note that in terms of its decision passed on 29 June 2017 under item 11.1.11 Ombundu Investment (Pty) Ltd will return 33% of serviced erven zoned "Single Residential" located in Extension 2, Mile 4 to Council and such erven are regarded as prime land.*
- (e) *That the correct action considering Council's fiduciary duty would be to demand performance in terms of the clauses under point (a) above or cancel the transaction and demand restitution.*
- (f) *That should Council consider waiving its rights in terms of clause 6.3 and 6.4 of the deed of sale, Council makes a counter proposal on the standard conditions for townships development and in view of the low purchase price paid of N\$ 675 000.00 for the most sought-after land in Swakopmund, the following additional conditions be considered:*
 - (i) *the return of 33% of the serviced erven; and*
 - (ii) *a profit-sharing condition registered against the title on the first sale to third parties of the remaining 66% of the erven.*

- (g) That if the developer accepts the proposal in (f) above, the item be resubmitted to add the standard conditions of development.

The above resolution was conveyed to Namibia Oysters (Pty) Ltd as per letter dated 31 January 2022. A letter dated **17 March 2022** attached as **Annexure "A"** was received from Lithon Project Consultants, their proposal is discussed in detail under point 2 below.

2. Discussion of Statements and the Proposal from Lithon Project Consultants

The statements and subsequent proposals are discussed below based on pages 3 and 4 of their letter (**Annexure "A"**):

- (i) Portion 96 Swakopmund is 149 999.61m² in size.

Comments: Correct, rounded off in the deed of transfer (T 1683/2009) to 150 000m².

- (ii) Sellable land is calculated as follows:

$$79.38\% \text{ of } 149\,999.61\text{m}^2 = 119\,074.19\text{m}^2 \text{ (after deducting public open spaces, local authority and streets)}$$

Comments: Noted. Appendix "A" supports this calculation.

- (iii) N\$ 39 582 818.00 (N\$332.42 plus VAT / square metre)
= estimate services cost excluding town planning fees, EIA, financing and marketing costs and betterment fee

Comments: Noted. Appendix "A" supports this calculation. Although it is N\$ 100.00/m² higher, it is comparable with the costs of installation of services to Extension 1, Mile 4 which was serviced during 2016 with external financing. The service costs were calculated at N\$ 233.67/m² at the time.

- (iv) Council's resolution states that Council expects to receive 33.33% of the serviced erven and a profit share on the sale of the remaining erf.

Comments: Council's resolution point (f) is quoted under point 1 above.

- (v) Lithon assumes that Council based the above condition on the principle of the Ombundu Investment (Pty) Ltd transaction and that the land was acquired at a very low cost.

Comments: The assumption is only partly correct. The principle applied to the Ombundu transaction has been established and practiced for more than a decade. Ombundu can therefore be replaced with any number of other developments for comparison purposes.

- (vi) 33% of the serviced land amounts to 39 691.40m². Based on the estimated market value of N\$1 325.00/m² it amounts to a value of N\$52 591 105.00. Divided by the total surface area (149 999.61m²) it means that the developer will in effect be paying Council N\$52 591 105.00 (N\$350.61/m²) for the land.

Comments: The developer purchased Portion 96 for N\$ 675 000.00 during 2007, which amounts to N\$4.50/m².

The developer is not paying Council N\$52 million. They are saying that at the assumed market price of N\$1 325.00 they will generate a minimum income of N\$ 105 182 196.70 for the remaining 66% sellable land (the 66% of sellable land measures 79 382.79m²), i.e.

$$\text{Total surface area} = 149\,999.61\text{m}^2$$

$$\text{Total sellable area} = 119\,074.19\text{m}^2$$

$$1/3 \text{ of this area to Council} = 39\,691.40\text{m}^2$$

$$2/3 \text{ retained by the developer} = 79\,382.79\text{m}^2$$

Calculated at the assumed market value less costs by developer:

	N\$1 325.00	-	market value per m ²
-	N\$ 332.42	-	services installation for 100% of the area
-	N\$ 166.21	-	services cost for 33% returned to Council
-	N\$ 4.50	-	purchase price per m ² paid in 2007
-	N\$ 99.80	-	30% services installation for town planning, betterment fee, EIA, financing and marketing costs

$$\text{N\$ } 722.07 \times 79\,382.79\text{m}^2 = \text{N\$ } 57\,319.93$$

Which amounts to 54.50% profit (whereas a 15% profit on townships developments is regarded as reasonable).

Even after giving 1/3 back to Council, the developer still makes at least N\$57 million in profit before the profit from construction of houses is added.

- (vi) Funding the development cost of 30% of serviced erven to Council increases the installation costs for services to N\$683.03 plus VAT/m² which affects the feasibility of the project.

Comments: The developer appears to have made an honest mistake in this calculation. It is incorrect to simply add the total cost per m² for the 1/3 to be given back to Council to the cost per m² of the 2/3 the developer will retain.

The correct calculation is as follows:

$$\begin{aligned}
 &\text{N\$ } 13\,194\,272.00 \quad (\text{service cost for } 1/3 \text{ of SELLABLE area}) \\
 &\text{divided by} \\
 &\quad 79\,382.79\text{m}^2 \quad (2/3 \text{ area retained by the developer which they will sell to recover ALL costs}) \\
 &= \text{N\$ } 166.21/\text{m}^2 \quad (\text{which is the amount by which their services will increase}) \\
 &+ \text{N\$ } 332.42/\text{m}^2 \quad (\text{cost for installation of services}) \\
 &= \text{N\$ } 586.63/\text{m}^2
 \end{aligned}$$

This is so because they intend to recover the income they would have received for the 1/3 of sellable land given to Council, from the sale of the remaining 2/3 of the area).

- (vii) A comparison is made with the transaction of Ombundu Investment (Pty) Ltd to motivate that the proposal below from Namibia Oysters (Pty) Ltd is even more favourable than the development of Ombundu Investment (Pty) Ltd.

Comments: The proposal of Namibia Oysters cannot be more "favourable". Simple mathematics shows that Ombundu is paying a purchase price plus giving 1/3 of the serviced erven back. It appears Namibia Oysters is basing their statement on the projected value, which is a hypothetical amount.

The actual expense incurred by Namibia Oysters (Pty) Ltd with regard to the 33% of the erven, is the cost of installation of services in the amount of N\$332.42/m² + VAT + N\$4.50/m² initially paid for the land (N\$336.92); whereas the cost of Ombundu Investment is cost of installation of services which will be similar to Namibia Oysters as well as the purchase price of N\$ 145.86 /m² for Extension 2, Myl 4 which Namibia Oysters do not pay.

Brief Comparison:

	Ombundu	Namibia Oysters
Purchase Price / m ²	145.86	4.50
Cost of Services / m ²	332.42	332.42
Total Cost / m ²	478.28	336.92

The royalty fee can be waived if the developer agrees to pay the endowment fee based on the developers estimated N\$ 332/m² service cost. Should this estimated cost be reduced in future the developer agrees that the fee will remain at ± N\$ 2,76 million.

Proposal from Namibia Oysters (Pty) Ltd; ONE of the following options

A. PROFIT SHARE

The developer offers a 25% profit share of the development and proposes that a joint venture committee be established to attend to all aspects of the development.

Comments:

The proposal begs the question why Council does not exercise its option in the contract of buying the land back at the original purchase price and develop it, itself.

This proposal requires that Council waits for the profit share until the project is completed and all erven are sold, which will take years (which amount can differ vastly over time depending on many factors). There is an increased risk as well as uncertainty. Furthermore, a joint venture is a long process requiring permission from the Ministry of Urban & Rural Development and complicates the administration immensely.

B. SUBDIVISION OF THE PROPERTY

The developer proposes that Portion 96 be subdivided into a ratio of 70:30 so that Council services and establishes a township on its own portion.

Comments:

This option entails various issues such as separate contractors, co-ordinating township designs, additional costs and a viable distribution of seafront erven (i.e. an east/west subdivision instead of a north/south subdivision), for the sake of fairness.

Council's risk exposure is increased and capital must be sourced to fund the installation of services.

C. SERVICED ERVEN

Instead of returning 33% of the serviced erven to Council, the developer proposes to return 25% of the serviced erven to Council.

Comments: *The market value of 33% of the serviced erven amounts to N\$52 591 105; whereas the value of 25% amounts to N\$39 443 325. A difference of N\$13 147 779.*

3. Proposal

The approach of the developer seems to be that they are either entitled to change the type of activity without Council's inputs or that they are doing Council's a favour by considering Council's conditions or that Council is being unnecessarily fastidious in its application of the conditions of sale/title.

Council has a duty to the residents of Swakopmund to ensure that the rules are applied to all, equally and fairly. As it stands the owner of the land got probably the most valuable portion of land in Swakopmund for a pittance, on the basis that it would be used for a very specific purpose. The agreement of sale and title deed reflects Council's efforts to ensure that the developer gets the benefit of a very low land price on condition that they create a business which will stimulate the local economy without the impediment of a major capital expenditure to acquire land.

As much as Council should not be a stumbling block for developers who take risks by investing money into Swakopmund, it is not advisable to waive all conditions without ensuring the residents of Swakopmund receive their fair share of the windfall accruing to the developer. Council is under no obligation to accede to the request of the developer or accept their proposals if it does not result in a fair exchange. Council is fully within its rights to enforce the conditions of sale and those contained in the title deed.





Council can waive the royalty on condition that the developer pays the endowment fee based on the estimated development cost of N\$ 332.00/m².

The Planning Forum discussed the proposal of Namibia Oysters (Pty) Ltd for the township development on Portion 96 and proposed that the counteroffer should not be approved. It was also proposed that they should return the land to Council at an original purchase price paid to Council N\$ 675 000.00; plus improvement if any, whereafter Council can develop it.

B. After the matter was considered, the following was:-

RECOMMENDED:

- (a) That Council declines the developer's counter offers and remains with the proposal that 33% of serviced erven to be returned to Council.
 - (b) That the developer be required to pay the endowment fee based on the estimated service cost of N\$ 332.42/m², and the Council waives the royalty fee accordingly.
 - (c) That should the offer not be acceptable to Namibia Oysters (Pty) Ltd, they be informed that Council cannot approve the change in activity on the erf.
-

 PO Box 40902, Ausspannplatz
 Windhoek, Namibia, 10017
 +264 61 250 278
 info@lithon.com
 www.lithon.com



Our reference: LP-10717 Portion 96, Alternative Proposals-220317.docx
 Your reference: 16/1/4/2/16

Date: 17 March 2022

The Chief Executive Officer
 Swakopmund Municipality
 P.O. Box 53
 Swakopmund, Namibia

Delivered via e-mail and by hand.

Dear Mr. Benjamin

**IN RE: APPLICATION TO THE MUNICIPAL COUNCIL OF SWAKOPMUND TO JOINTLY DEVELOP A TOWNSHIP ON
 PORTION 96 SWAKOPMUND IN TERMS OF THE JOINT BUSINESS VENTURE REGULATIONS MADE IN TERMS OF
 LOCAL AUTHORITIES ACT 23 OF 1992 SECTION 94A**

Your letter of 31 January 2022 (but received for the first time by post on 21 February 2022 and by email on 22 February 2022) refer.

At first, we need to record our client's appreciation of your Council's willingness to consider the joint development of Portion 96 Swakopmund.

As requested, our client will hereinbelow make "proposals" and such other/further "suggestions" for your Council to consider, but we first need to express our client's concern regarding the incorrect factual statements that were made in your aforementioned letter.

Your Council will agree that it is important that the factual basis of the planned development be verified, before our client and your Council embarking upon a multi-million Namibia Dollar Joint Business Venture Development.

Accordingly, we would like to respond as follows to your resolution 11.1.46 as follows:

- (a) It is incorrect and accordingly denied that our client did breach the conditions of Title Deed T 1683/2009 by not attending to the rezoning of Portion 96, as per clauses 6.3 and 6.4 of the Deed of Sale. Clauses 6.3 and 6.4 of the deed of sale reads as follows:

Executive Directors: GS Maritz CEO (Pr Eng, M Eng (Civil)); AJ Grobler Chairman (Pr Eng, PhD (Candidates) Dev Eng, MPhil Dev Eng, B Eng (Civil); ST Richards TB Sc Eng (Civil), MBA, R CPMA, PMB, SK Shitidi (Pr Eng, M Sc Eng (Electrical), MBA)

Non-Executive Directors: FW Holtzhausen (Pr Eng, N Dip (Civil), MBA), Ambassador T Henge Emvula, (MBA)

Offices: Windhoek: 7 Eisele Street, Windhoek, Namibia. **Swakopmund:** PO Box 7621, Swakopmund, Namibia, 13001. | +264 64 406 123

Oshanaati: 2nd Floor Palm Complex, 170 Main Road B. Mujabar Avenue, Oshanaati. | +264 65 726 521

Company Registration Number: 2003/358



- 6.3 *The Purchaser shall, as soon as possible after the date of transfer but in any event not later than 24 (twenty-four) months after that that, at its own expense, procure the rezoning of the Property so as to provide for the mari/aquaculture usages of the Property.*
- 6.4 *Irrespective of whether or not the Purchaser has successfully procured the rezoning of the Property as stipulated in clause 6.3 above, the Purchaser shall at all times only be entitled to utilize the Property for mari/aquaculture usages.*

It is a well-accepted legal principle that your Council is the custodian of all town planning decisions in its jurisdiction. Therefore, to state that our client had to "procure" the rezoning of Portion 96 is a misnomer, because our client can at best apply to your Council for the rezoning of the property and pending the decision by your Council on such an application can the rezoning processed further to the relevant authorities in Windhoek.

The history of this matter can be aptly summarised as follows:

- (i) Our client duly applied for rezoning of the property on 06 March 2012.
- (ii) Your Office duly on 20 March 2012 acknowledged receipt of same and confirmed that the matter is receiving attention.
- (iii) Your Office duly on 12 April 2012 further advised that *"the correct zoning will be included in the newly Proposed Town Planning Scheme No. 35. The Scheme is in preparation and will soon be submitted to the Ministry of Regional and Local Government, Housing and Rural development for approval by the Minister".*
- (iv) Our Client again duly followed up on their application on 25 July 2012.
- (v) Up to date hereof the rezoning application was stalled at the Municipal offices.

It should be clear that our client did what it could to comply with clauses 6.3 and 6.4 of the deed of sale.

It is correct that our client did not offer the property to your Council to repurchase as per clauses 7.2 and 7.4 of the deed of sale, because our client is not in breach as claimed and as such is any claim regarding repurchase of Portion 96 premature.

- (b) The position of the Ministry of Fisheries and Marine Resources is noted, but our client maintains that the Ministry has no locus standi in objected to the rezoning of the property, especially taking into account that the property is currently zoned undetermined and would be rezoned to residential.
- (c) The availability of other and for the development of mariculture projects is noted and welcomed.
- (d) The reference to the Ombundu project is noted, however, the difference between the two projects must be understood. In the case of our client, it is already the registered owner of the land, whereas in the Ombundu case, Ombundu applied to purchase the land from your Council. It is notwithstanding accepted that both pieces of land can be regarded as prime land. We will return to this topic in our "proposal" below.
- (e) Any such action that your Council might consider will be opposed by our client and would substantially delay the project to the detriment of both our client, your Council and Swakopmund town.
- (f) The conditions contained herein will be addressed in our offer below.

- (g) It is trusted that the proposal made hereunder will make sense to all parties as a win-win scenario that will be resubmitted to your Council for the addition of the standard conditions of development.

We shall now move our client's proposal to your Council.

PROPOSAL:

In order to consider our client's proposal and to take an informed decision it is necessary that we share the following data with your Council:

- (i) Portion 96 Swakopmund is 149 999.61 m² in size.
- (ii) Based on the preliminary layout of Portion 96 as per our application, if normal township design principles are applied, the sellable land area for Portion 96 Swakopmund would equate to 79.38 % of 149 999.61 m² or 119 074.19 m², after allowing for public open spaces, local authority and streets.
- (iii) We have calculated the estimated total service costs to be N\$ 39 582 818 plus VAT or N\$ 332.42 plus VAT/m². For the sake of transparency, a summary of the cost calculations is attached hereto marked "Appendix A". This cost estimate does not include Town Planning Fees, Environmental Impact Assessment related fees, financing and marketing costs, or Betterment Fees.
- (iv) In your letter of 31 January 2022, you have indicated that your Council is looking towards receiving at least one-third of serviced land and on top of that a profit share. Your Council is seemingly relying on the Ombundu transaction as a departure point for this share in the serviced land and profit share. We have now taken the time to have the potential market value of serviced erven determined by one of Swakopmund's most respected sworn valuers, Mr Ingo Buchert. A copy of his report is attached hereto marked "Appendix B".
- (v) Your Council's insistence on receiving 1/3 (one third) of the serviced erven is seemingly based on the principle created with the Umbundu Development and based on the fact that the land was acquired at a very low cost. As regards the comparison with the Obundu Development we have already expressed our reservation on the comparison of this project with that Development. Portion 96 is the registered property of our client, whereas the Ombundu land must still be acquired from Council. Be that as it may, we shall again return to that comparison below.
- (vi) To meet your Council's requirement of 1/3 (one third) of the serviced land our client would have to transfer 39,691.40 m² to your Council. Given the estimated market value thereof, your Council would receive a total value of 39 691.40 x 1 325/m² = N\$ 52,591,105. If that should be converted into a "purchase price" for Portion 96 or the right to develop, it would mean that our client would be paying N\$ 52,591,102 / 150 000 m² - N\$ 350.61 per square metre for the land. This does not take into the consideration the expenses that our client had to carry in respect of the property over the past 10 or more years.
- (vi) To fund the development cost of the 1/3 serviced erven to be transferred to your Council, our client would have to recover same from the sales of the remaining erven, which would increase the service to N\$ 683.03 plus VAT per square metre. This, together with the expected professional fees, contingencies, financing and marketing costs will put a serious question mark over the feasibility of the development.

- (vii) If the same rates above are applied to the Ombundu transaction, which has served as a point of reference to your Council's offer herein, your Council would be receiving a value of $\text{N\$}145 \times 234,424 \text{ m}^2 = \text{N\$} 33,991,480.00$ plus one third of the single residential erven $10,930 \text{ m}^2 / 3 = 3,643.33 \text{ m}^2$ @ a rate of $\text{N\$} 1,325 / \text{m}^2 = \text{N\$} 4,827,412.25$. This gives a total value of $\text{N\$} 33,991,480.00 + \text{N\$} 4,827,412.25 = \text{N\$} 38,818,892.25$ from that project. If that should be converted into a "purchase price" for Extension 2 Mile 4 Portion 96 or the right to develop, it would mean that developer would be paying $\text{N\$} 38,818,892.25 / 234,424 \text{ m}^2 = \text{N\$} 165.59$ per square metre for the land. This shows that our client's offers below are even more favorable to your Council than the Ombundu offer.

Taking the above into consideration, our client proposes one of the following options:

A. PROFIT SHARE:

In line with the Joint Venture Business Regulations, we propose a Joint Venture Committee to attend to all aspects of the development. At the end of the day, the parties then agree on a 25% profit share to be paid to your Council from the Development. It should be borne in mind that in terms hereof your Council will carry no risk and will have in fact a free carry in respect of any contribution of funds as would normally be expected from a partner of a joint venture. This benefit should be factored in, in considering this proposal.

B. SUBDIVISION OF THE PROPERTY

To allow your Council to freely develop a part of the land our client is prepared to consider a subdivision of Portion 96 in a ratio of 70% for our client and 30% for your Council. Your Council would then be free to develop its portion as it deems fit, and our client would be entitled to do the same.

C. SERVICED ERVEN:

To ensure that our client can develop the property on a feasible basis and to ensure the possibility of transferring a portion of serviced erven to your Council, our client can at most agree to transfer a total of 25% of the serviced erven to your Council. Based on the above calculations that would be a total value of $119,074 \text{ m}^2 / 4 = 29,768 \text{ m}^2 \times \text{N\$} 1,325 = \text{N\$} 39,443,325.44$. Since that figure is stretching the feasibility of the project to its limits, our client cannot on top of that agree to a profit share.

Again, it should be borne in mind that in terms hereof your Council will carry no risk and will have in fact a free carry in respect of any contribution of funds as would normally be expected from a partner of a joint venture. This benefit should be factored in, in considering this proposal.

We believe that the above options more than sufficiently address the concern that the land in question was acquired at the time for a "low purchase price".

Lastly, we want to emphasize that our client is at all times available to meet and discuss the matter further.

We are looking forward to receiving your soonest and positive response in this regard.

Please be assured of our best intentions at all times.

Yours sincerely



Frikkie Holtzhausen

Director

For LITHON PROJECT CONSULTANTS (PTY) LTD

CC: Mr. Glenn Rodgers – Namibia Oysters (Pty) Ltd
Mr. P. Hamman – Pieter Hamman Legal Practitioners | Swakopmund

Appendix A: Estimated Project Infrastructure Cost Summary

Appendix B: Valuation Certificate – Mr. Ingo Buchert Valuation Services (Separate PDF Document)

Appendix A: Estimated Project Infrastructure Cost Summary

ESTIMATED PROJECT INFRASTRUCTURE COST SUMMARY

ESTIMATED CONSTRUCTION COST: N\$	
Civil	25 056 590
Electrical	5 669 563
Sub-Total	30 726 153
Add 10% Contingencies	3 072 615
TOTAL ESTIMATED CONSTRUCTION COST (Excl. VAT)	33 798 768
CONSULTANCY FEES	
TOTAL ESTIMATED CONSULTANCY FEES (Excl. VAT)	5 467 350
DISBURSEMENTS	
TOTAL ESTIMATED DISBURSEMENT COST (Excl. VAT)	316 700
TOTAL ESTIMATED PROJECT COST (Excl. VAT)	39 582 818

SCHEDULE OF ESTIMATED QUANTITIES

SUMMARY OF ESTIMATED CONSTRUCTION COST		
SECTION	SECTION DESCRIPTION	ESTIMATED CONSTRUCTION AMOUNT N\$
SECTION 1200 A	GENERAL	3 133 482
SECTION 1200 DB	EARTHWORKS (PIPE TRENCHES)	7 197 365
SECTION 1200 DM	EARTHWORKS (ROADS, SUBGRADE)	3 339 364
SECTION 1200 L	MEDIUM-PRESSURE PIPELINES	910 296
SECTION 1200 LB	BEDDING (PIPES)	133 290
SECTION 1200 LC	ELECTRICAL AND TELECOM SERVICE DUCTS	100 000
SECTION 1200 LD	SEWERS	4 315 669
SECTION 1200 ME	SUBBASE	1 639 703
SECTION 1200 MF	BASE	1 384 320
SECTION 1200 MG	BITUMINOUS SURFACE TREATMENT	1 660 932
SECTION 1200 MK	KERBING AND CHANNELING	1 060 473
SECTION 1200 MM	ANCILLARY ROADWORKS	181 696
SANS 10142 Part 1&2 SANS 0780	ELECTRICAL RETICULATION & STREET LIGHTS	5 669 563
Sub-Total		30 726 153
Add 10% Contingencies		3 072 615
TOTAL ESTIMATED CONSTRUCTION COST EXCL. VAT		33 798 768

Appendix B: Valuation Certificate – Mr. Ingo Buchert Valuation Services

(Attached as a separate PDF Document)



Ingo Buchert
- Property Valuator
- Appraiser for the District of Swakopmund
- Property Consultations

ingo.buchert@sw.na
+264 81 129 5264
P.O. Box 3782
Windhoek, Swakopmund

VALUATION CERTIFICATE

Portion 96 (A Portion of Portion B) of Swakopmund Town and Townlands No. 41

I, the undersigned, Ingo Buchert, qualified Property Valuer, have personally inspected and appraised the abovementioned property on behalf of:

Pieter Hamman Legal Practitioners

Subject property is a vacant stand due north of the Mile 4 along the beach front.

Property description:

- Size – 15,0000 Ha = 150 000 m²
- The stand has a sandy substrate and slopes in downwards towards the beach front.
- It is the intention to develop the area into a residential area with Single Residential, General Residential, and Local Business stands. The remaining extend will be roads and public open spaces.
- It has been considered that that the beach front will only comprise of residential properties.
- All municipal connections will be provided.

Estimated m² per stand

Single Residential stands	N\$ 1 325.00 per m²
General Residential stands	N\$ 1 975.00 per m²

Above value has been determined taking the current market conditions into account.

Comparable sales Erf 336, Ext 1, Mile 4, Swakopmund; 699 m²; Oct '20; N\$ 580 000

Erf 398, Ext 1, Mile 4, Swakopmund; 1 168 m²; Apr '21; N\$ 1 480 000

Signed at SWAKOPMUND, on 16 March 2022



Ingo Buchert

Appraiser for the District of Swakopmund
In terms of Section 6 (1) of Act No 66 of 1965

11.1.20 **APPLICATION BY MS A KOTZE TO WAIVE THE PRE-EMPTIVE RIGHT TO SELL ERF 2626, MATUTURA, EXTENSION 12**
(C/M 2022/06/30 - E 2626 M)

Ordinary Management Committee Meeting of 14 June 2022, Addendum 10.5 page 45 refers.

A. The following item was submitted to the Management Committee for consideration:

1. INTRODUCTION

This submission serves to request Council to consider the application by Ms A Kotze for waiver of the pre-emptive right to sell Erf 2626, Matutura to a third party, Ms E. Lukas.

2. BACKGROUND

During 2018, the National Housing Enterprises (NHE) allocated Erf 2626, Matutura, Extension 12 to Ms A Kotze (ID No 6205300023) as indicated on **Annexure "B"**. A Mass Housing Home Loan Sales Agreement was signed between the parties on **23 July 2018 (Annexure "C")**. A Tripartite Conditional Donation Agreement was entered into between NHE, Council and Ms A. Kotze on **14 September 2020** attached as **Annexure "D"**. In terms of clause 2.3.1 of the agreement, the following condition is applicable:

"The Beneficiary (or his/her successors in title) is restrained from the alienation of the Property, any share therein, any portion thereof or any sectional title unit or right to erect such unit thereon, for a period of 10 (ten) years as from the date of registration of transfer of the Property into the name of the Beneficiary pursuant to this agreement, unless the Council has in consultation with the NHE consented to such transfer in writing and the Property was offered in writing for sale to the Council, who has in consultation with the NHE rejected the offer in writing. The Council shall, within 60 (sixty) days of the receipt of the written offer, be entitled to accept the offer to purchase the Property at a price equal to the agreed costs for the construction of the Property herein recorded, plus the reasonable costs which the Beneficiary may have incurred to further permanently improve the Property (excluding the costs of maintenance and upkeep thereof), which costs shall be determined by an independent valuator appointed by the Council, whose determination shall be final and binding on the parties. For the purposes of this clause 2.3.1, "alienation" shall not include the passing of ownership by means of marriage, inheritance or due to legal processes following divorce, sequestration or affecting the Beneficiary's legal status or capacity".

Therefore, the purchaser is not allowed to sell the property to a third party before the period of 10 years lapses or unless it is offered back to Council in writing. Ms A Kotze is not offering the erf back to Council, but is applying to sell the house to a third party.

A Declaration by Donor (**Annexure "E"**) was prepared by Council to declare any valuable consideration to alienate the property. Thereafter, a Power of Attorney was drafted to proceed with transfer of Erf 2626, Matutura to Ms A Kotze. Koep and Partners confirmed via email on **8 February 2021** as indicated on **Annexure "F"** that lodgement for transfer took place. Erf 2626, Matutura, Ext. 12 was formally registered on **15 February 2021 (Annexure "G")**.

3. APPLICATION AND MOTIVATION

Annexure “A” from Ms A Kotze is requesting Council to waive the pre-emptive right to sell Erf 2626, Matutura, Extension 12 to a third party, Ms E Lukas. She motivates her request that she turned sixty (60) years old on **30 May 2022** and will relocate to South Africa. She further motivates her request that she want to assist Ms E Lukas, who lives with her son that is laid off from work for medical reasons.

Ms A Kotze cares for him and wants to assist Ms E Lukas in becoming a homeowner. Ms E Lukas lives from renting places with her son, and by owning a home would reduce their monthly payments for rent. Ms E Lukas does not appear on the Master Waiting List. Council has pre-emptive right over Erf 2626, Matutura, Extension 12. Ms A Kotze is acquainted with the conditions under the agreement, but is requesting that Council grant her the right to sell her property to a third party.

On **31 March 2022**, NHE responded to the application of Ms A Kotze attached as **Annexure “H”**, cannot grant permission for the property to be sold to the third party as it forms part of the Mass Housing Development Programme which falls under the Ministry of Urban and Rural Development (MURD). NHE further stipulated that Ms A Kotze has no commitment towards NHE as she has fully paid off her bond. Thus, approval needs to be obtained from the Custodian Ministry (MURD). The following documents are attached:

Annexure “A”	<i>Application letter from Ms. Kotze</i>
Annexure “B”	<i>ID document</i>
Annexure “C”	<i>Mass Housing Home Loan Agreement</i>
Annexure “D”	<i>Tripartite Agreement</i>
Annexure “E”	<i>Declaration by Donor</i>
Annexure “F”	<i>Email from Koep and Partners</i>
Annexure “G”	<i>Email from Koep and Partners (Registration)</i>
Annexure “H”	<i>NHE Response</i>

4. RECENT MINISTRY EMPHASIS

The Housing Act makes provision for the resale of land by Build Together recipients to 3rd parties only once a quarter of the loan period of 20 years has expired. Persons that have received land from the Build Together programme can therefore only sell land if at least 5 years has lapsed from the date of the allocation of the loan.

In line with this provision, Council similarly sold its land at the Closed Bid Sale of 2012 with a 5-year pre-emptive right. All bidders were made aware of this condition throughout the entire process of the sale. The intention was therefore to not allow the resale of any land within at least 5 years from the date of transfer. In order to address the great national demand for residential land, the Minister has however recently indicated that greater emphasis will now be placed on the pre-emptive period placed on properties sold and that it is planned to even extend the period from 5 years to 10 years.

5. PREVIOUS RESOLUTIONS

Council has a primary purpose to restrict the sale of properties to the third parties. This is to protect the public and prevent speculation and to educate the public on the importance of owning fixed property. The Council shall accept the offer within sixty (60) days of the written application and be entitled to purchase the property at the price that is equal to the agreed cost of construction. On **25 March 2021**, Council passed resolution under item 11.1.13 as follows:

That Council accepts the merit of the application by Mr I Shiimbashike. Council waives the pre-emptive right and permits the sale of Erf 7133, Mondesa to a third party.

A similar resolution was passed by Council on **27 January 2022**, under item 11.1.48 as follows:

That Council accepts the merit of the application by Mr L Kayofa and that Council waives the pre-emptive right and permits the sale of Erf 7085, Mondesa to a third party, based on the fact that the owner relocated to Windhoek and his services account is accumulating in arrears.

6. DISCUSSION

It is with the defense that Ms A kotze will be relocating to another country and is requesting Council to waive the pre-emptive right in order to sell Erf 2626, Matutura to a third party as she would like to assist Ms E Lukas become a homeowner. In this regard it will immensely help Ms E Lukas care for her disabled son. Considering the above resolution, it is suggested that the application of Mr A Kotze be approved in the same manner as of Mr L Kayofa.

Council should consider the merits of each future application for the waiver of the restrictive condition prohibiting the sale to third parties as such stimulates speculations in low-income houses. Whereas the purpose of the project is to enable beneficiaries to become owners of properties serving as their primary residence.

7. PROPOSAL

It is proposed that Council allows Ms. Amanda Kotze to sell Erf 2626, Matutura, Ext. 12 to the third party, to accommodate and create a convenient living condition for her and her son

B. After the matter was considered, the following was:-

RECOMMENDED:

- (a) That Council waives the pre-emptive right registered over Erf 2626, Matutura and permit Ms A Kotze to sell the property to the third party.
 - (b) That Ministerial approval is obtained from MURD to allow Ms A Kotze to sell to Ms E Lukas (third party).
-

**THE
ATTACHEMENT
OF THIS ITEM
WILL BE
DISTRIBUTED
SEPARATELY**

11.1.21 **APPLICATION TO REMOVE SPOUSE'S INFORMATION FROM
ERF 3243, MONDESA, EXTENSION 7**
(C/M 2022/06/30 - M 3243)

Ordinary Management Committee Meeting of 14 June 2022, Addendum
10.6 page **49** refers.

A. The following item was submitted to the Management Committee for consideration:

1. INTRODUCTION

This submission serves to request Council to consider the application by Ms A Nghinamunhu to remove her spouse's information from Erf 3243, Mondesa, Ext. 7.

An application dated **19 March 2019** attached as **Annexure "A"**, was received from Ms A Nghinamunhu requesting Council to remove her spouse's information from Erf 3243, Mondesa, Ext. 7. The motivation is discussed under point 3.

2. BACKGROUND

During 2010, under the Build Together Programme, the Swakopmund Municipality sold Erf 3243, Mondesa, Ext. 7 to Ms A Nghinamunhu (ID No 700030501091 as indicated on **Annexure "B"**) who was married to Mr G Walaula (ID No 77112110227 as indicated on **Annexure "C"**). A Deed of Sale (**Annexure "D"**) was signed between the parties on **26 November 2010** simultaneously with the Loan Agreement (**Annexure "E"**).

A Declaration by Seller (**Annexure "F"**) was prepared by Council to declare true consideration to sell the property. Thereafter, a Power of Attorney was prepared to lodge Erf 3243, Mondesa for transfer. Conradie and Damaseb confirmed via letter on **1 August 2011** as indicated on **Annexure "G"** that the property was registered into the name of Ms A Nghinamunhu.

3. APPLICATION AND DISCUSSION

Annexure "A" from Ms A Nghinamunhu is requesting Council to remove her spouse's information from Erf 3243, Mondesa, Ext. 7. Ms A Nghinamunhu got married to Mr G Walaula on **09 February 2007** as indicated on the marriage certificate attached as **Annexure "H"**. During 2010, it was disclosed to Ms A Nghinamunhu that her husband had been married to another woman, Ms L Gwedha. Mr G Walaula got married to Ms L Gwedha on **19 August 2006** as indicated on the letter to Mr G Walaula from the Ministry of Home Affairs and Immigration attached as **Annexure "I"**.

She then approached the Property Section together with her husband whereafter being confronted with the allegations, he admitted that they were true. A week later on **13 December 2016**, Mr G Walaula fled

from home leaving Ms A Nghinamunhu and their 3 months old baby behind.

On **13 December 2016**, Ms A Nghinamunhu opened a bigamy case against her husband at the Walvis Bay police station as indicated on the progress report attached as **Annexure "J"**. She contacted Mr G Walaula's family in Outapi and they informed her that he had moved to Angola with his first wife, Ms L Gwedha where he allegedly owns a house. On **06 March 2019**, Ms A Nghinamunhu then withdrew the case against her husband as she had not known of his whereabouts according to **Annexure "J"**.

Mr G Walaula was requested by Ministry of Home Affairs and Immigration to provide proof that his first marriage was dissolved within 21 days or they will proceed to declare the second marriage as invalid as indicated on **Annexure "I"**. On **18 July 2019**, Ms A Nghinamunhu made a sworn statement as indicated on **Annexure "K"** to declare that she does not have any knowledge on the whereabouts of her husband and there is no communication between them.

4. PROPOSAL

It is proposed that Council remove Mr G Walaula's information from Erf 3243, Mondesa, Ext. 7, based on the above.

According to **Annexure "A"**, Ms A Nghinamunhu applied for a house prior to the marriage agreement between her and Mr G Walaula. Based on the above, Ms A Nghinamunhu was not married to Mr G Walaula at the time.

B. After the matter was considered, the following was:-

RECOMMENDED:

- (a) That permission be granted to the General Manager: Corporate Services & Human Capital to remove the name of Mr G Walaula from Erf 3243, Mondesa, Extension 7 since the marriage between Ms A Nghinamunhu and Mr G Walaula is illegal.**
 - (b) That the Ministry of Urban and Rural Development be requested to update the applicant's details accordingly.**
-

**THE
ATTACHEMENT
OF THIS ITEM
WILL BE
DISTRIBUTED
SEPARATELY**

11.1.22 **OLD AND REDUNDANT ITEMS/EQUIPMENT: ENGINEERING AND PLANNING SERVICES DEPARTMENT - OFFICE AND WORKS SECTION**

(C/M 2022/06/30 - 16/2/6/1)

Ordinary Management Committee Meeting of 14 June 2022, Addendum 10.7 page 03 refers.

A. The following item was submitted to the Management Committee for consideration:

The following old vehicle, equipment and materials have become redundant and thus need to be written off and sold at the next public auction.

Vehicles:

<i>Fleet No.</i>	<i>Reg. No.</i>	<i>Make</i>	<i>Model</i>
RR0015	N8266S	Buteli - Pneumatic Compactor Roller	1998

Materials / Equipment:

<i>Total</i>	<i>Description</i>
1x	Office Chair - Black
2x	Geysers - 150ltr
6x	Wooden Window frames with glass
1x	Kitchen sink (double) - silver
5x	Iron rakes
12x	Wheel Barrows - PVC
22x	Wheel Barrows - Steel Pan
11x	Street Sweeping Brooms
3x	Wooden Office Tables
1x	Bath Tub
1x	Mirror
2x	Small wooden tables
1x	Steel Filing Cabinet
21x	Florescent/LED Light Fittings – 2mtr
18x	Florescent/LED Light Fittings – 1.5mtr
1x	HP Officejet 7110 – A3 color printer – Serial No: CN7156R0W4
1x	ACER – Laptop - Serial No: LXV5403101139068242500 (Engineering Office)

B. After the matter was considered, the following was:-

RECOMMENDED:

- (a) That the following old and redundant vehicle, equipment and materials be written off and sold at the next public auction:

Vehicles:

<i>Fleet No.</i>	<i>Reg. No.</i>	<i>Make</i>	<i>Model</i>
RR0015	N8266S	Buteli – Pneumatic Compactor Roller	1998

Materials / Equipment:

<i>Total</i>	<i>Description</i>
1x	Office Chair - Black
2x	Geysers - 150ltr
6x	Wooden Window frames with glass
1x	Kitchen zink (double) - silver
5x	Iron rakes
12x	Wheel Barrows - PVC
22x	Wheel Barrows - Steel Pan
11x	Street Sweeping Brooms
3x	Wooden Office Tables
1x	Bath Tub
1x	Mirror
2x	Small wooden tables
1x	Steel Filing Cabinet
21x	Florescent/LED Light Fittings – 2mtr
18x	Florescent/LED Light Fittings – 1.5mtr
1x	HP Officejet 7110 – A3 color printer – Serial No: CN7156R0W4
1x	ACER - Laptop - Serial No: LXV5403101139068242500 (Engineering Office)

- (b) That the Chief Executive Officer and the Chairperson of the Management Committee determine the upset prices for the above mentioned redundant vehicles, equipment and materials.
-

11.1.23 **TRANSFER OF FUNDS TO 2022/2023 FINANCIAL YEAR (CS/RP/SM-005/2021)**
(C/M 2022/06/30 - 3/1/1/1/1)

Ordinary Management Committee Meeting of 14 June 2022, Addendum **10.8** page **05** refers.

A. The following item was submitted to the Management Committee for consideration:

1. PURPOSE

The purpose of this submission is to request permission from the Management Committee to transfer funds from 2021 / 2022 capital budget as in Vote: 6500031015100 [Consultancy Services for the Design of Various Roads and Intersection] to the 2022 / 2023 financial budget as a continuation project to ensure that sufficient funds are available.

2. BACKGROUND

The Municipality of Swakopmund with its endeavour to improve service throughout the Town has decided to start with the planning, design and upgrading of various streets and intersections. This will enable us to give an accurate cost estimate for the roads and intersection upgrading and in addition it would provide information on future planning of the Town.

The Consultancy Contract, CS/RFP/SM-005/2021 was awarded to Messrs VKE Namibia on the 15 September 2021 and the contract was officially signed on the 25 August 2021.

The Municipality on the **11 April 2022** awarded a contract SC/DP/SM-002/2022 to the Consultant for Works to covered in the first appointment. These additional investigations is critical to calculate the flow of traffic along Moses Garoeb and Daniel Kamho Avenue. In addition to this the Consultant will be compile an Integrated Transport Plan which the Municipality will use to plan future development.

3. PROJECT STATUS TO DATE

Field Investigations:

All field investigations are complete including land survey, material prospection, centreline survey, and traffic counts.

Pavement Design:

Initial pavement design is complete and was submitted to Council with minor adjustments which the Consultant will update.

Intersections:

Preliminary designs on the intersections are complete and have been submitted for review and approval.

Streets:

The preliminary design has been submitted for all the streets and discussed with the Consultant to make a few amendments. The Consultant will have to re-submit these drawings for a final review before presenting the final drawings, bill of quantities and specifications.

TIA (Traffic Impact Assessment):

The draft TIA investigation of ERF4520 has been done and the report has been submitted for review.

Additional Work:

The additional work awarded to the Consultant have extended their completion time which will not be within this financial year.

From the consultation with the Consultant, the following additional work is required to improve traffic safety and mobility:

1. *Traffic modelling of Moses Garoeb Street and Daniel Kamho Avenue corridor.*
2. *Compilation of an Integrated Transport Plan.*

4. CONCLUSION

Due to the outstanding works mentioned above, it is therefore requested that the vote be transferred to the new 2022/2023 financial year in order to complete the project fully.

B. After the matter was considered, the following was:-

RECOMMENDED:

That the General Manager: Finance be granted permission to transfer the amount of N\$4 262 752.80 Vote: 6500031015100 from the 2021 / 2022 financial budget to the 2022 / 2023 financial budget for the CS/RP/SM-005/2021 - Consultancy Service for the Design of Roads and Intersection Upgrading.

11.1.24 **TRANSFER OF FUNDS TO 2022/2023 FINANCIAL YEAR (W/DP/SM-017-2021)**
(C/M 2022/06/30 - 3/1/1/1/1)

Ordinary Management Committee Meeting of 14 June 2022, Addendum **10.9** page **07** refers.

A. The following item was submitted to the Management Committee for consideration:

1. PURPOSE

The purpose of this submission is to request permission from the Management Committee to transfer funds from 2021 / 2022 capital budget as in Vote: 6500031015100 [Consultancy Services for the Design of Various Roads and Intersection] to the 2022 / 2023 financial budget as a continuation project to ensure that sufficient funds are available.

2. BACKGROUND

The Municipality of Swakopmund with its endeavour to improve service throughout the Town has decided to start with the planning, design and upgrading of various streets and intersections. This will enable us to give an accurate cost estimate for the roads and intersection upgrading and in addition it would provide information on future planning of the Town.

The Consultancy Contract, CS/RFP/SM-005/2021 was awarded to Messrs VKE Namibia on the 15 September 2021 and the contract was officially signed on the 25 August 2021.

The Municipality on the **11 April 2022** awarded a contract SC/DP/SM-002/2022 to the Consultant for Works to covered in the first appointment. These additional investigations is critical to calculate the flow of traffic along Moses Garoeb and Daniel Kamho Avenue. In addition to this the Consultant will be compile an Integrated Transport Plan which the Municipality will use to plan future development.

3. PROJECT STATUS TO DATE

Field Investigations:

All field investigations are complete including land survey, material prospection, centreline survey, and traffic counts.

Pavement Design:

Initial pavement design is complete and was submitted to Council with minor adjustments which the Consultant will update.

Intersections:

Preliminary designs on the intersections are complete and have been submitted for review and approval.

Streets:

The preliminary design has been submitted for all the streets and discussed with the Consultant to make a few amendments. The Consultant will have to re-submit these drawings for a final review before presenting the final drawings, bill of quantities and specifications.

TIA (Traffic Impact Assessment):

The draft TIA investigation of ERF4520 has been done and the report has been submitted for review.

Additional Work:

The additional work awarded to the Consultant have extended their completion time which will not be within this financial year.

From the consultation with the Consultant, the following additional work is required to improve traffic safety and mobility:

3. *Traffic modelling of Moses Garoeb Street and Daniel Kamho Avenue corridor.*
4. *Compilation of an Integrated Transport Plan.*

4. CONCLUSION

Due to the outstanding works mentioned above, it is therefore requested that the vote be transferred to the new 2022/2023 financial year in order to complete the project fully.

B. After the matter was considered, the following was:-

RECOMMENDED:

That the General Manager: Finance be granted permission to transfer the finances of Vote: 650031012100 [Services: DRC Informal Settlement Area] from the 2021 / 2022 financial budget to the 2022/2023 financial budget.

11.1.25 **TRANSFER OF FUNDS - CAPITAL BUDGET 2021/2022**
(C/M 2022/06/30 - 8/2/1)

Special Management Committee Meeting of 20 June 2022, Addendum 5.1 page 03 refers.

A. The following item was submitted to the Management Committee for consideration:

The financial year 2021/2022 will be concluded at the end of June 2022. Unfortunately, the Consultancy Services for An Information and Communication Technology (ICT) Infrastructure and An Enterprise Resource Planning (ERP) Systems Needs Assessment for The Municipality of Swakopmund is still in progress and will run until March 2023.

The project was awarded to Messrs Quanova Consulting and Advisory CC.

Therefore, the amount of N\$1 505 100.00 budgeted under Vote: 150515531500 (Professional Services) for this project be transferred to the financial year 2022 / 2023.

B. After the matter was considered, the following was:-

RECOMMENDED:

That permission be granted to the General Manager: Finance to transfer the amount of N\$1 505 100.00 under Vote: 150515531500 (Professional Services) to the 2022 / 2023 financial year to finance the Consultancy Services for An Information and Communication Technology (ICT) Infrastructure and An Enterprise Resource Planning (ERP) Systems Needs Assessment for The Municipality of Swakopmund.

11.1.26 **AGREEMENT WITH SHACK DWELLERS FEDERATION OF NAMIBIA (SDFN)**

(C/M 2022/06/30 - 14/2/1/3)

Ordinary Management Committee Meeting of 14 June 2022, Addendum 5.3 page 00 refers.

A. The following item was submitted to the Management Committee for consideration:

1. PURPOSE

The purpose of this submission is for Council to consider entering into an agreement with National Housing Action Group (NHAG) & Shack Dwellers Federation of Namibia (SDFN) to facilitate the servicing of land, subdivision, and construction of ultra-low and low-cost housing. The areas are Ext 40, 41 and 42 Swakopmund, Portion 182 and 183 where a total of 750 erven are situated.

2. BACKGROUND

It is confirmed that NHAG & SDFN is interested and agreed in principle to construct 79 houses for the Build Together beneficiaries of Swakopmund.

A meeting was held on **16 June 2022** between Mr H Amushila and municipal officials on the way forward. Mr Amushila explained that they act as facilitators for the construction of houses, which requires:

- (i) *the beneficiaries to be involved*
- (ii) *the housing officials to be involved to have first-hand knowledge of the progress*
- (iii) *building inspectors for daily inspection*

Mr Amushila referred to services and partnerships where they assisted the Berseba constituency, with 13 disaster relief houses, the Kunene Regional Council with 24 houses and the Otjozondjupa Regional Council requested their assistance with 21 disaster relief houses. SDFN conducts monthly visits to the towns to check the progress and control processes.

3. WAY FORWARD

The services offered by SDFN is notable in the east, south, west and north of the country. The benefits to work in close relationship with SDFN are:

- (i) *the residents/beneficiaries are involved in the construction of the houses and so earning an income to put bread on the table*
- (ii) *they have a good relationship with the suppliers as well as good bargaining power*

The 79 Build Together houses must be seen as a priority of which the size and shape be reconsidered. The following extensions also need to be considered under SDFN:

DRC Proper: Ext 27, 28, 29, 30, 31

"Wagdaar": Ext 40, 41, 42

Housing Groups: Portion 182 and 183 – even though services will be installed by DWN

The income levels to be considered range between N\$3 000.00 – N\$6 000.00 same as the Build Together Programme. Same applied at the Kunene Regional Council. The type of houses they constructed was 1x

single bedroom for N\$52 000.00 – N\$54 000.00 (34m² in size). The 2x bedroom house was approximately N\$72 000.00- N\$74 000.00 (44m² in size). A follow up submission will be tabled with the names of the beneficiaries, affordability, and the identified erven in the various extensions. Upon receipt of the said information Engineering and Planning Department will be able to provide the costing of services.

Approval from the Ministry of Urban and Rural Development must be obtained to make use of the services provided by SDFN, and exemption from the Procurement Act from the Ministry of Finance. Once Council approves the procuring of services from SDFN a letter must be sent to the Ministry of Finance requesting for exemption of direct procurement of SDFN that is a non-government organization (NGO).

4. **DISCUSSION**

SDFN is eager to enter into agreement with Council to assist Council to speed up housing delivery which is a national problem in the country. There are advantages in entering into partnership, being that SDFN has existing trust and good relationships with the suppliers and have bargaining power when it comes to acquiring of material as well as good relations with the community. They involved the beneficiaries with the construction of the houses resulting in putting bread on the table for these people. SDFN conduct monthly visits to the site to check on the progress and to give the go ahead to proceed with the next level in the process.

5. **PROPOSAL**

It is proposed that Council enters into partnership with SDFN to service and construct houses for the 79 remaining beneficiaries of the Build Together Programme.

Houses must be constructed in 'Wagdaar' Ext 40, 41 and 42 Swakopmund. The construction of houses on Portion 182 and 183 is required but the installation of services will be undertaken by DWN.

B. After the matter was considered, the following was:-

RECOMMENDED:

- (a) **That Council in principle enters into agreement with the Shack Dwellers Federation of Namibia (SDFN) for the:**
 - (i) *construction of house for the remaining 79 beneficiaries of the Build Together Programme*
 - (ii) *construction of houses in Ext 40, 41 and 42 Swakopmund, known as the "Wagdaar" area,*
 - (iii) *construction of houses on Portion 182 and 183 (services to be installed by DWN) that is allocated to the 3x housing groups.*
 - (b) **That the above be subject to waiver from Procurement Act by the Ministry of Finance and Ministry of Urban and Rural Development.**
-

11.1.27 **APPLICATION FOR RELAXATION OF THE BUILDING HEIGHT FROM EIGHT METRES TO TEN METRES ON ERF 308, MYL 4, EXTENSION 1**
(C/M 2022/06/30 - M4 E 308)

Ordinary Management Committee Meeting of 14 June 2022, Addendum 8.2 page 48 refers.

A. The following item was submitted to the Management Committee for consideration:

1. Purpose

The purpose of this submission is to seek Council's consideration for the relaxation of the building height from eight (8) metres to ten (10) metres on Erf 308, Myl 4, Extension 1.

2. Introduction and Background

An application was received from Britt Klewa-Stauch Architect applying on behalf of the owners of Erf 308, Myl 4, Extension 1, who is Mr and Mrs Ghiassi-Razavi, for the relaxation of the building height from eight (8) metres to ten (10) metres.

According to the building plans attached to the application, the proposed structure would have 2 stories, with an exact height of 10m in height. The application is attached as **Annexure A**.

3. Ownership

The ownership of Erf 308, Myl 4 Extension 1 vests in Mr and Mrs Ghiassi- Razavi.

4. Locality, Zoning and Size

Erf 308, Myl 4 Extension 1 is located at the corner of Seal Street and Baobab Avenue. The Erf is zoned "Single Residential" with a density of 1: 600m² and is approximately 919m² in extent.



Erf 308, Extension 1 Myl 4 Locality map

5. Discussion

The notice for the proposed development was displayed on site and neighbouring property owners were consulted.

The closing dated for objections to the proposal was the 18th March 2022. Two objections were received namely from the owners of Erven 307 and 310, Myl 4, Extension 1.

The concerns raised by the objectors are as follow:

- *The owner of Erf 310, Myl 4 Extension 1 briefly stated on the application form that blocking the sea view. There was no further explanation or elaboration to the statement. The applicant mentioned that they also did not receive any explanation despite sending various correspondence (attached hereto as Annexure C).*
- *The owner of Erf 307, Myl 4 Extension 1 submitted their objections directly to Council in a letter dated 16 March 2022, a month and a half before the applicant submitted their application to Council. In their objection they mentioned that they are objecting towards the proposed development because they were not presented with the plans nor are they available at Council Offices as mentioned on the site notice (attached hereto as Annexure C1).*



Fig 1: site Pictures (own source)

6. Evaluation

According to the Swakopmund Zoning Scheme No 12, clause 2.3 states that:

No dwelling house shall exceed a height of 8m.

Provided that:

The Council may relax the maximum height to 10 metres if it is satisfied that no interference with the amenities of the neighbourhood, existing or as contemplated by the Scheme, will result.

As a result of the above, the Engineering and Planning Services Department has come to realise that there was an oversight regarding how the relaxation of height in the “single Residential” zone has been handled over the years.

The interpretation of the above does not state that consent ought to be sought from Council but rather that Council may relax provided that there are no interferences.

As a result, applicants do not have to undertake the consent process or consult the surrounding neighbours as it would have been necessary in other zoning as per the Swakopmund Zoning Scheme No. 12.

Therefore, although the proposed building will consist of three (2) storeys it is believed that it was designed in such a manner as to ensure that the surrounding neighbours views have not been severely affected while the owners also able to construct their desired residential house.

Notwithstanding the objections presented, the concerns raised by the owner of Erf 310, Myl 4 Extension 1 regarding the sea view being blocked are not valid at this point. Erf 310, Myl 4 Extension 1 (the objector) is currently vacant and such their claims cannot be countered due to a lack of substantial evidence and/or because they have also not made much of an effort in elaborating their objections to any extend. Despite numerous attempts made by the applicant to contact the objectors with hopes of discussing or further enlightening him on the situation (via email), no response has been made towards those efforts.

As a result, the applicant restored in further sending yet another plan indicating how their structure would impact any of the neighbours if their design where to remain as opposed to having the proposed dwelling spread out flat on the ground and only one storey. Figure 2 below gives an illusion of the impact the proposed structure would have on the neighbours.

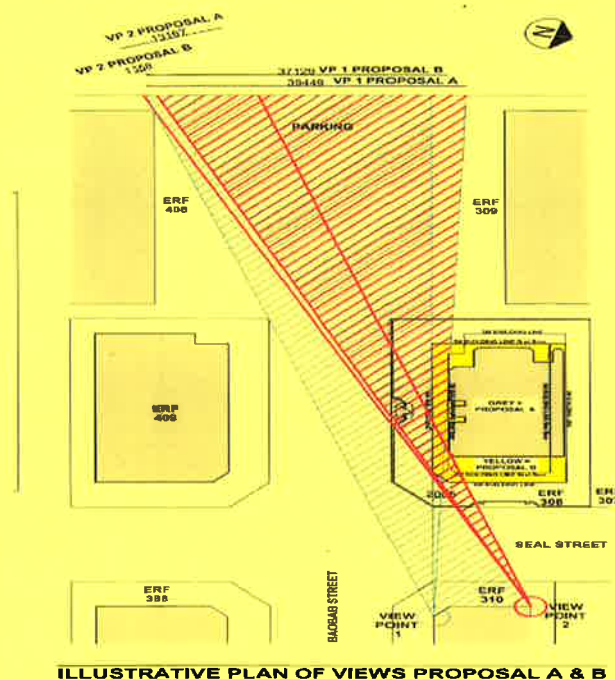


Fig 2: Plan indicating how the proposed plan impacts the view of the immediate neighbours (Provided by Applicant)

7. **Conclusion**

The proposed building height on Erf 308, Myl 4 Extension 1 from 8m to 10m does not interfere with the amenities of the neighbourhood as it is within the parameters of the scheme, and it can be supported.

B. **After the matter was considered, the following was:-**

RECOMMENDED:

- (a) That the application to relax the building height on Erf 308, Myl 4, Extension 1 from eight (8) metres to ten (10) metres be approved.
 - (b) That the objector be informed of their rights to appeal with valid reasons against Council's decision in respect of this resolution, to the Minister of Urban and Rural Development within twenty-one (21) days from the date of receipt of the notice of this resolution in accordance with section 110 of the Urban and Regional Planning Act, 2018 (Act 5 of 2018).
-



MUNICIPALITY SWAKOPMUND

ANNEXURE A

(064) 4104421 / 4104417
0886519137

53 SWAKOPMUND
Namibia

APPLICATION FORM FOR THE RELAXATION OF DEVELOPMENT STANDARDS

APPLICANTS ERF NO: 308	CONSENTERS ERF NO: MUNICIPALITY
Suburb: MILE 4	Street Address: BAOBAB AVENUE
Particulars of Owner	
Name of Owner: R&S PROPERTY DEVELOPERS & CONSTRUCTION C.C.	
Name of Authorized Person: B. STAUCH	
Postal Address (Owner): P.O. BOX 1747 SWAKOPMUND	
Tel. No (Owner):	
E-mail Address (Owner): c/o britt@brittclews.com	

Application for relaxation of: (Please tick appropriate)

(The written consent of the adjacent neighbors and a signed site plan must attached)

A. Building Lines:

- For the relaxation of Rear Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Building Line ☐ From: _____ meter to: _____ meter

B. Boundary Wall Height:

- For the relaxation of Rear Boundary wall ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Boundary wall ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Boundary wall ☒ From: 1.8 meter to: 2.4 meter

C. Relaxation of setback - 1st ☐ or 2nd ☐ Floor

- For the relaxation of Rear Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Building Line ☐ From: _____ meter to: _____ meter

D. Relaxation of Building Height: (Indicate)

TO 10m

A site/building plans, signed by the relevant/affected neighbors must be attached; Indicating the Plan number; **BKA211600RC**
dated **2022/04/28**

(Plan must show, at least, existing site building lines and existing buildings, the location, height, use, design and extent of encroachment of proposed buildings.)

E. Relaxation of Garages (Maximum 100m²)

- For the relaxation of Garages ☐ From: _____ m² to: _____ m²

Reasons for the relaxation

MAXIMISE BUILDING SPACE ON CORNER ERF

SIGNATURE OF APPLICANT or
DULY AUTHORIZED PERSON
WITH POWER OF ATTORNEY

06.05.2022
DATE



RELAXATION FORM

MUNICIPALITY SWAKOPMUND

(064) 4104421 / 4104417
0886519137

53 SWAKOPMUND
Namibia

APPLICATION FORM FOR THE RELAXATION OF DEVELOPMENT STANDARDS

APPLICANTS ERF NO: 308	CONSENSERS ERF NO: 409
Suburb: MILE 4	Street Address: BAOBAB AVENUE
Particulars of Owner	
Name of Owner: R&S PROPERTY DEVELOPERS & CONSTRUCTION C.C.	
Name of Authorized Person: B. STAUCH	
Postal Address (Owner): P.O. BOX 1747 SWAKOPMUND	
Tel. No (Owner):	
E-mail Address (Owner): c/o britt@brittclews.com	

Application for relaxation of: (Please tick appropriate)

(The written consent of the adjacent neighbors and a signed site plan must attached)

A. Building Lines:

- For the relaxation of Rear Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Building Line ☐ From: _____ meter to: _____ meter

B. Boundary Wall Height:

- For the relaxation of Rear Boundary wall ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Boundary wall ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Boundary wall ☒ From: 1.8 meter to: 2.4 meter

C. Relaxation of setback - 1st ☐ or 2nd ☐ Floor

- For the relaxation of Rear Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Building Line ☐ From: _____ meter to: _____ meter

D. Relaxation of Building Height: (Indicate)

TO 10m

A site/building plans, signed by the relevant/affected neighbors must be attached; Indicating the Plan number; **BKA211600RC**
dated **2022/04/28**

(Plan must show, at least, existing site building lines and existing buildings, the location, height, use, design and extent of encroachment of proposed buildings.)

E. Relaxation of Garages (Maximum 100m²)

- For the relaxation of Garages ☐ From: _____ m² to: _____ m²

Reasons for the relaxation

MAXIMISE BUILDING SPACE ON CORNER ERF

SIGNATURE OF APPLICANT or
DULY AUTHORIZED PERSON
WITH POWER OF ATTORNEY

DATE

SEE OVERLEAF FOR CONSENT INFORMATION
PAGE 1 OF 2



CONSENT FROM ADJOINING OWNER / NEIGHBOUR (NO TENANTS) FOR THE RELAXATION OF DEVELOPMENT STANDARDS

I X the owner of erf no.: 409 Extension/Suburb MILE 4

P O Box No: X have scrutinized and signed the building plan

no.: BKA-2116-00 RC prepared by Messrs Britt Klews Architect

and ☐ object ☒ do not object (mark with an "X" which is applicable) against the proposed encroachment/
relaxation of development standards on erf no 308 being the following:

(Please tick appropriate)

- | | |
|------------------------------------------------------------------------|-----------------------------|
| <input type="checkbox"/> Building Lines |
Signature of Owner |
| <input type="checkbox"/> Double Storey within relaxed Building Lines |
Signature of Owner |
| <input checked="" type="checkbox"/> Relaxation of Boundary Wall Height |
Signature of Owner |
| <input checked="" type="checkbox"/> Relaxation of Building Height |
Signature of Owner |
| <input checked="" type="checkbox"/> Relaxation of Garages |
Signature of Owner |

REMARKS/REASONS:

.....
.....

<u>X</u>	<u>X</u>	<u>X</u>
SIGNATURE	FULL NAME	DATE

Contact Details: Tel. No / Cell Phone: X

NB: Please attach certified copy of Identity document of the owner of erf.

OFFICE USE ONLY	
TOWN PLANNING SCHEME REGULATIONS – REPORT	
Zoning of Erf:
Notice Number:
Comments:
Recommended:	<div>YES / NO</div> <div align="center">TOWN PLANNING</div>
Approved:	<div>YES / NO</div> <div align="center">PROJECTS</div>
Approved:	<div>YES / NO</div> <div align="center">GENERAL MANAGER: ENGINEERING SERVICES</div>

02nd May 2022

P.O.Box 2117
Swakopmund
NAMIBIA

Ref: 2116-mun-01-rel

Chief Executive Officer
Municipality of Swakopmund
P.O. Box 53
Swakopmund
NAMIBIA

Dear Mr. Benjamin,

RE : APPLICATION FOR CONSENT FOR HEIGHT RELAXATION 8 TO 10M: ERF 308, MILE 4

Our client intends to construct a spacious family dwelling on three storeys with a height of 10m. In terms of municipal regulations an application was sent to the neighbouring owner of erf 310 for consent to relax the height from 8m to 10m. However the owner chose to object on the grounds that the greater height would obstruct his views to the ocean.

We replied with an explanation that if the consent is not given, our client will be forced to build the house in two storeys only, which will cause the building to be lower but wider, thereby obstructing the views more rather than less. We attached a drawing (here attached) to illustrate this but have not received any reply to our further attempts to contact him.

In the interests of both our clients' wish to build on three storeys and the neighbour's wish to have the greatest views of the ocean, we hereby appeal to council to consent to the height relaxation as per the attached application.

Please contact me if you have any queries.

Sincerely,

Ms. Britt Stauch**Britt Klews-Stauch Architect**

B.A.S. B.Arch. R. Arch (NCAQS) MNIA

STREET
ADDRESS | Shop 6B THE ATRIUM
4 Hendrik Witbooi St.
Swakopmund

POSTAL
ADDRESS | P.O. Box 2117
Swakopmund
NAMIBIA

CELLPHONE | + 264 81 289 5377
EMAIL | britt@brittklews.com
FAX2EMAIL |



ANNEXURE B

MUNICIPALITY SWAKOPMUND

(064) 4104421 / 4104417

0886519137

53 SWAKOPMUND

Namibia

APPLICATION FORM FOR THE RELAXATION OF DEVELOPMENT STANDARDS

APPLICANTS ERF NO: 308	CONSENTERS ERF NO: 310
Suburb: MILE 4	Street Address: BAOBAB AVENUE
Particulars of Owner	
Name of Owner: R&S PROPERTY DEVELOPERS & CONSTRUCTION C.C.	
Name of Authorized Person: B. STAUCH	
Postal Address (Owner): P.O. BOX 1747 SWAKOPMUND	
Tel. No (Owner):	
E-mail Address (Owner): c/o britt@brittlews.com	

Application for relaxation of: (Please tick appropriate)

(The written consent of the adjacent neighbors and a signed site plan must be attached)

A. Building Lines:

- For the relaxation of Rear Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Building Line ☐ From: _____ meter to: _____ meter

B. Boundary Wall Height:

- For the relaxation of Rear Boundary wall ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Boundary wall ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Boundary wall ☒ From: 1.8 meter to: 2.4 meter

C. Relaxation of setback - 1st or 2nd Floor

- For the relaxation of Rear Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Lateral Building Line ☐ From: _____ meter to: _____ meter
- For the relaxation of Street Building Line ☐ From: _____ meter to: _____ meter

D. Relaxation of Building Height: (Indicate)

TO 10m

A site/building plans, signed by the relevant/affected neighbors must be attached; Indicating the Plan number: **BKA211600RC**
dated **2022/04/28**

(Plan must show, at least, existing site building lines and existing buildings, the location, height, use, design and extent of encroachment of proposed buildings.)

E. Relaxation of Garages (Maximum 100m²)

- For the relaxation of Garages ☐ From: _____ m² to: _____ m²

Reasons for the relaxation

MAXIMISE BUILDING SPACE ON CORNER ERF

SIGNATURE OF APPLICANT or
DULY AUTHORIZED PERSON
WITH POWER OF ATTORNEY

DATE

05.06.2022

SEE OVERLEAF FOR CONSENT INFORMATION
PAGE 1 OF 2

**CONSENT FROM ADJOINING OWNER / NEIGHBOUR (NO TENANTS) FOR THE
RELAXATION OF DEVELOPMENT STANDARDS**

I, x GERHARD NDALA the owner of erf no.: 310 Extension/Suburb MILE 4

P O Box No: x 4118 VINGTA have scrutinized and signed the building plan

no.: BKA-2116-00 RC prepared by Messrs Britt Klews Architect

and ☒ object ☐ do not object (mark with an "X" which is applicable) against the proposed encroachment/
relaxation of development standards on erf no 308 being the following:

(Please tick appropriate)

- | | |
|------------------------------------------------------------------------|-----------------------------|
| <input type="checkbox"/> Building Lines |
Signature of Owner |
| <input type="checkbox"/> Double Storey within relaxed Building Lines |
Signature of Owner |
| <input checked="" type="checkbox"/> Relaxation of Boundary Wall Height |
Signature of Owner |
| <input checked="" type="checkbox"/> Relaxation of Building Height |
Signature of Owner |
| <input checked="" type="checkbox"/> Relaxation of Garages |
Signature of Owner |

REMARKS/REASONS:

Block SEA VIEW

x [Signature]
SIGNATURE

x GERHARD ROENE NDALA
FULL NAME

x 15/3/2022
DATE

Contact Details: Tel. No / Cell Phone: x 081 274 5899

NB: Please attach certified copy of Identity document of the owner of erf.

OFFICE USE ONLY	
TOWN PLANNING SCHEME REGULATIONS - REPORT	
Zoning of Erf:
Notice Number:
Comments:
Recommended:	<div>YES / NO</div> <div>.....</div>
TOWN PLANNING	
Approved:	<div>YES / NO</div> <div>.....</div>
PROJECTS	
Approved:	<div>YES / NO</div> <div>.....</div>
GENERAL MANAGER: ENGINEERING SERVICES	



NAMIBIAN POLICE FORCE
ROCKY CREST MOBILE STATION

25 FEB 2022

CHIEF OF POLICE



Handwritten signature: *[Signature]*



23rd February 2022

P.O.Box 2117
Swakopmund
NAMIBIA

G. B. Ndara 0812745899 dinaledi.investment@gmail.com
P.O. Box 4118
Vineta
13003

Dear Sir,

RE : ADDITIONS, ERF 308, MILE 4: RELAXATION APPLICATION

On behalf of our clients Mr. & Mrs. Ghiassi-Razavi, who are the owners of erf 308, Mile 4, across the road from your property, we hereby submit this application for your approval.

They intend to construct a family dwelling on their property. In order to do this and to avoid going over the building lines, the building will have be constructed over the recommended height of 8m, to a height of 10m. We therefore request that you consent to the relaxation from 8m to 10m in height.

Please kindly view the drawing attached. If you have no objections please sign the drawing and the attached document and return them to us.

If you have any queries please feel free to contact me.

Thank you,
Sincerely,

Britt Klews-Stauch

Britt Klews-Stauch ° Architect

B.A.S. B.Arch. R. Arch (NCAQS) MNIA

STREET ADDRESS	ATRIUM LIFESTYLE CENTRE	POSTAL ADDRESS	P.O. Box 2117	CELL PHONE	+ 264 81 289 5377
	4 Hendrik Witbooi St.		Swakopmund	OFFICE PHONE	+ 264 81 1504225
	Swakopmund		13001		
			NAMIBIA	EMAIL	britt@brittklews.com

5/4/22, 12:12 PM

Brillt Klews Architect Mail - ERF 308, HEIGHT CONSENT APPLICATION



Britt Klews <britt@brittklews.com>

ERF 308, HEIGHT CONSENT APPLICATION

Britt Klews <britt@brittklews.com>

To: Dinaledi Investment <dinaledi.investment@gmail.com>

Mon, Apr 4, 2022 at 4:36 PM

Good day Mr. Ndala,

Thank you for chatting with me last week about your neighbour's proposal.

As discussed, here is the drawing to explain why your neighbour believes the higher construction proposed will give you better rather than worse views of the ocean. In short they say building tall and thin will impact your views less than building short and wide.

In principle, if they are forced to build in two storeys only they will have to make the building wider on the ground and first floor and also build closer to your side of the site. And since most of your house will also be on the ground and first floor this will impact your view negatively in comparison to the taller thinner building proposed.

Please advise if you have any queries or would like to discuss this further. I hope the drawing indicates clearly what they are saying. On the drawing, the yellow areas are where they will increase the floor and elevation area if they have to build on the ground and first floor only - Proposal B. You will see that the further one goes to the north (right) on your property (to Viewpoint 2), the less view you will have with a wider building

Sincerely,
Britt



Britt Klews - Stauch
Registered Architect

B.A.S.
B.ARCH


M.NIA
M.NCAQS

+ 264 81 2895377

P.O. Box 2117
Swakopmund
13001

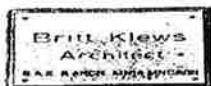
NAMIBIA

britt@brittlekews.com
brittlekewarchitect@gmail.com

 **BKA-2116-00 RC detail.pdf**
1326K

5/4/22, 12:08 PM

Brillt Klews Architect Mail - CONSENT HEIGHT APPLOCATION ERF 308 MILE 4



Britt Klews <britt@brittklews.com>

CONSENT HEIGHT APPLOCATION ERF 308 MILE 4

Britt Klews <britt@brittklews.com>

Tue, Mar 29, 2022 at 8:18 AM

To: Dinaledi Investment <dinaledi.investment@gmail.com>

Good day Mr. Ndala,

I trust all is well with you.

I reported back to the clients about your decision to not consent to the height relaxation. They asked me to please contact you again to request that you reconsider your position.

The reason being, although it is true that the additional 2m height does obscure high views, in fact if they are required to build in two stories only they will be forced to make those two stories wider. Then your lower views on ground level and the first floor will be blocked far more. Since this is where you are likely to want your best views we would suggest that the 3 storey proposal is better for you in terms of views.

If it is at all possible, and you are in Swakopmund, I would appreciate it if we could bring you a drawing to show what we mean.

Thank you for your kind consideration.

Sincerely,
Britt



Britt Klews - Stauch
Registered Architect

B.A.S.
B.ARCH

M.NIA
M.NCAQS

+ 264 81 2895377

P.O. Box 2117
Swakopmund
13001

NAMIBIA

britt@brittlews.com
brittlewsarchitect@gmail.com

On Tue, Mar 15, 2022 at 4:07 PM Dinaledi Investment <dinaledi.investment@gmail.com> wrote:

Good day,

PFA.

On Wed, Feb 23, 2022 at 9:33 AM Britt Klews <britt@brittklews.com> wrote:

Dear Mr. Ndara,

Please find attached the application as discussed earlier today.

The owners of erf 308 are building a family home but would like to stay within the building lines and rather go a bit higher with the building to fit all the rooms.

Therefore they need your consent to build above the 8m height restriction up to 10m in height. Please would you be so kind as to:

1. Complete the 2nd page F2 of the forms attached and indicate whether you object or do not object;
2. Sign the plan attached;
3. Return these 2 documents to me.

If you have any queries, please contact me.

Thank you.

Sincerely,
Britt



P.O. Box 7288
Swakopmund
NAMIBIA

Tel: +264-(0) 81 1275599
E-mail: idcqs@lway.na

TOWN AND REGIONAL PLANNING

www.idc-tp.com

16 March 2022

The Manager: Town Planning
Swakopmund

DELIVERED BY HAND

Att: Mr J Heita

Sir

APPLICATION FOR THE CONSENT TO INCREASE HEIGHT RESTRICTION

I am acting on behalf of my Client, Mr D Norval, the owner of erf 307, Mile 4.

A notice was placed on the boundary wall of erf 308, Mile 4 which we attach herewith.

My client instructed me to visit the Municipal Offices and to scrutinise the details of the application which are obtainable from the General Manager: Engineering Services as stated in the Notice.

When I contacted the Municipality, we found that there are no details of such an application at their offices. We have also looked at the General Notice Board to see if there was a Notice for this application. There was nothing regarding this application.

As we are not able to give our comments regarding the application and which effect it will have on the premises of my Client, we hereby object to the application.

In the case where the applicant can provide us of the plans of the development which they want to erect on the erf in terms of the building lines, the height of 10 meters, sections of the building facing the property of my Client, we can reconsider our objection.

Yours faithfully

A handwritten signature in black ink, appearing to read 'F Swart', is written over a horizontal line.

Francois Swart

NOTICE**CONSENT HEIGHT IN TERMS OF TOWN PLANNING SCHEME REGULATIONS**

Notice is hereby given in terms of Clause 6 of the Swakopmund Town Planning Scheme Regulations that the Town Council considers the following consent use, erection of buildings and use of land, details of which are obtainable from the General Manager: Engineering Services.

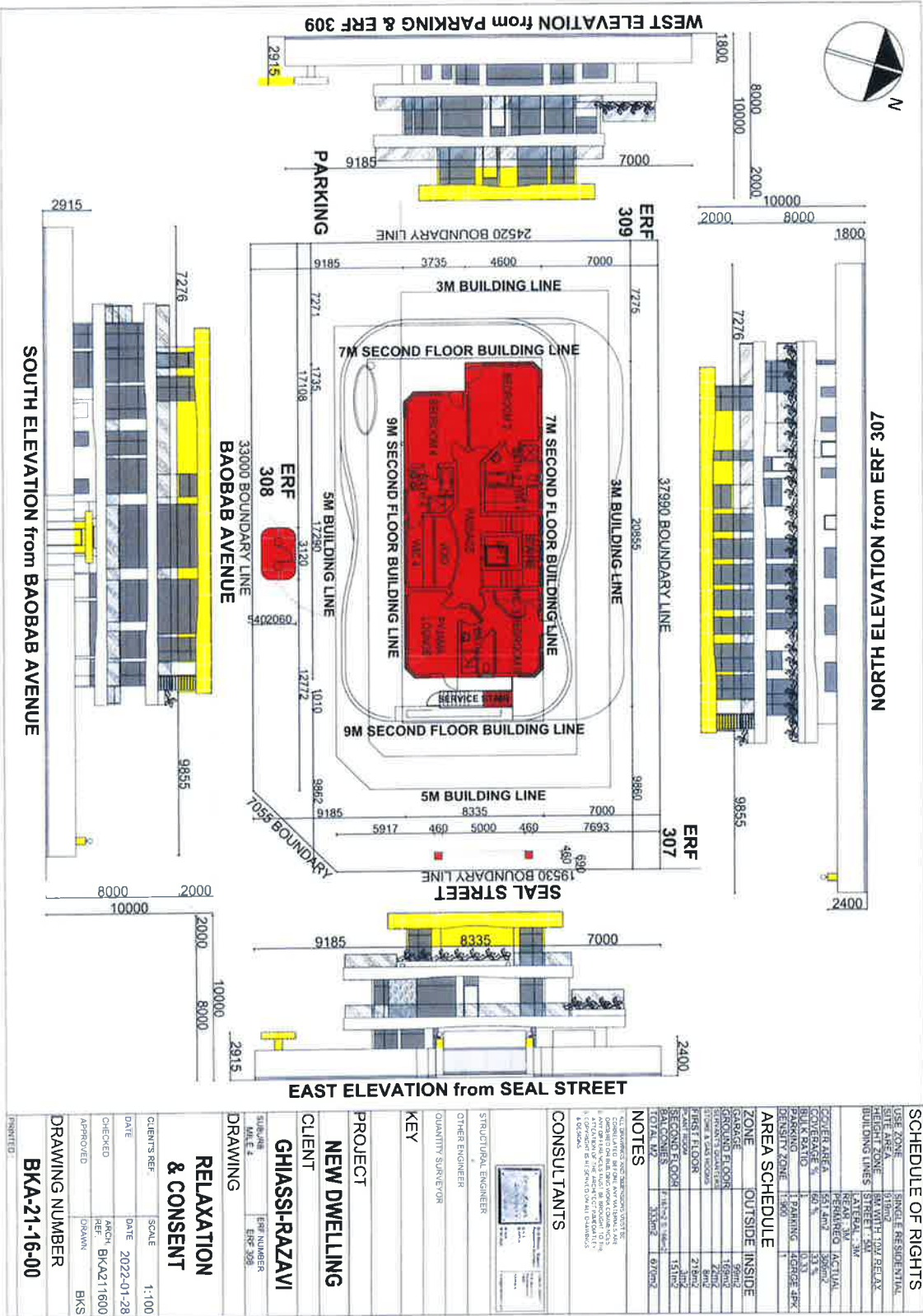
The owner of Erf 308, Baobab Street, Mile 4, Swakopmund, intends to apply to the Municipality of Swakopmund for Special consent for building height relaxation from 8m to 10m.



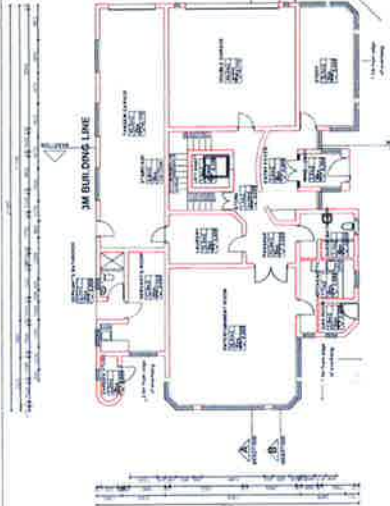
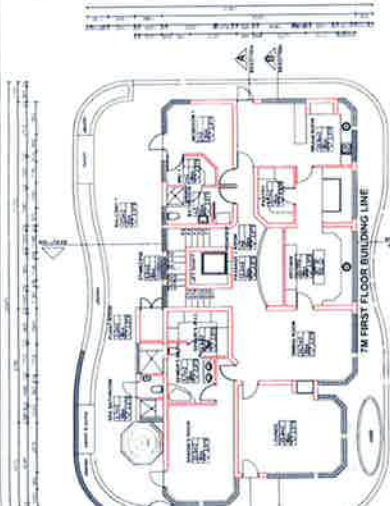
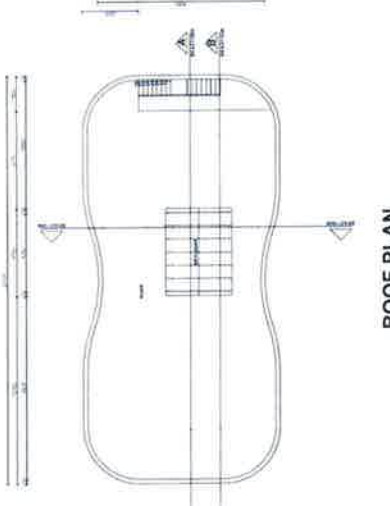
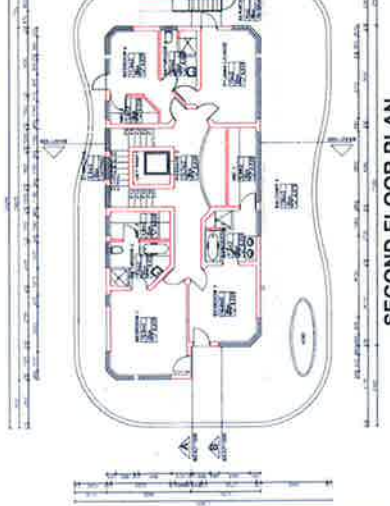

Any person having any objection against such application should lodge such objections in writing and within 14 days of the last publication to the Swakopmund Municipality and the applicant, during normal business hours.



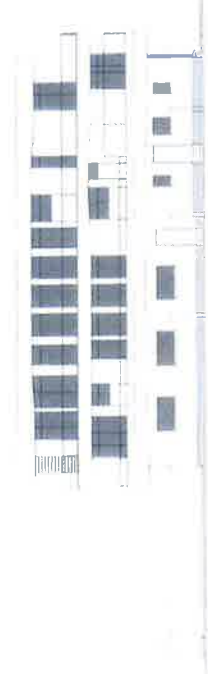

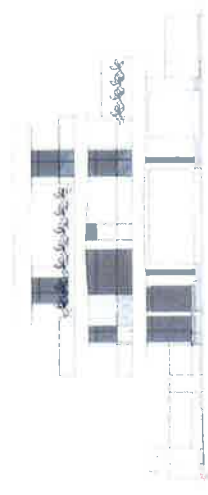

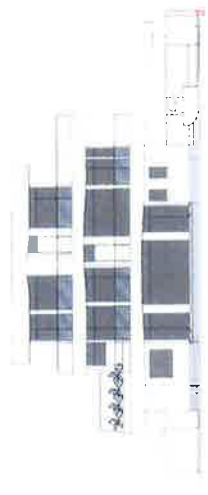
Any person having any objections to the proposed activities may lodge such objections duly motivated in writing with the Chief Executive Officer before or on 18 March 2022.

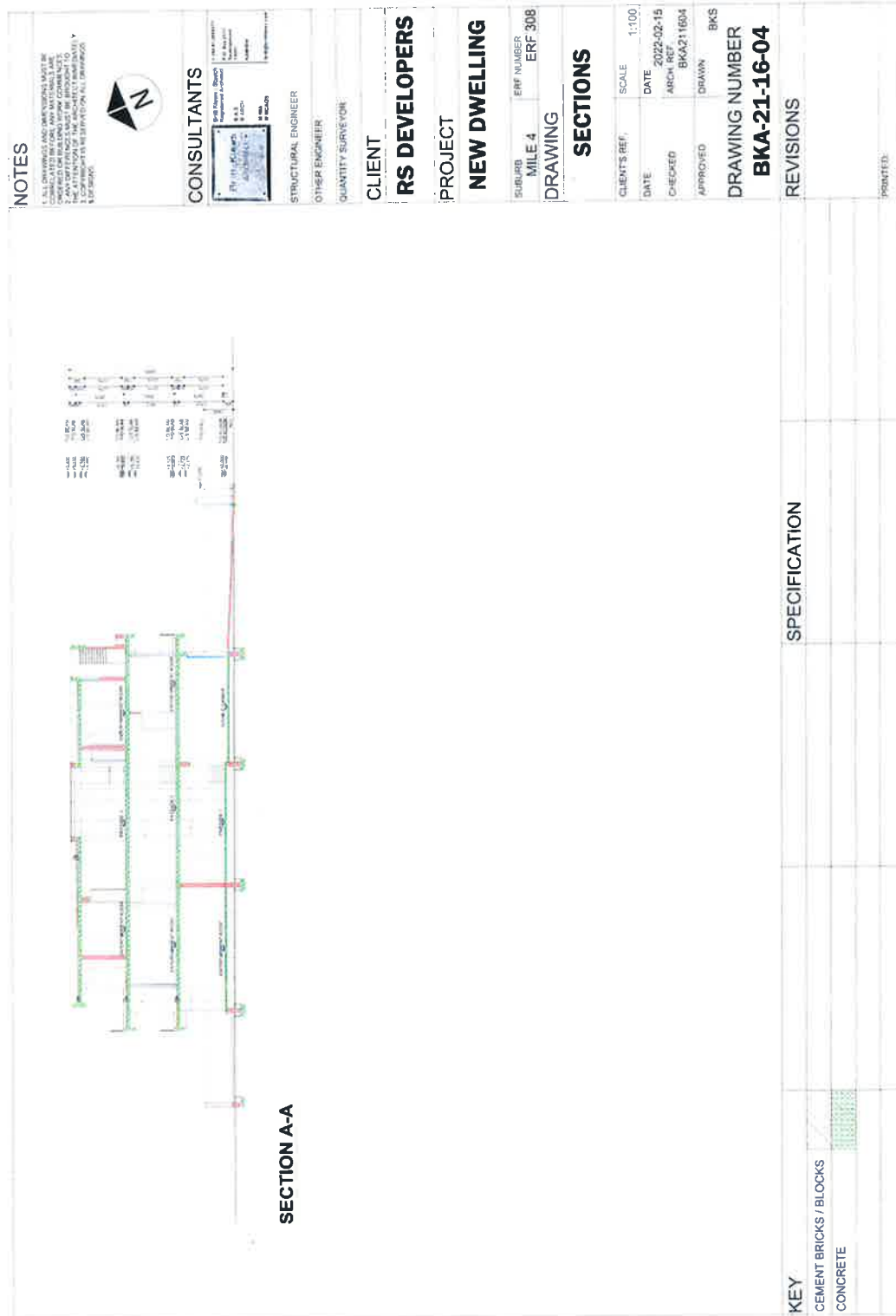
CONTACT PERSONS:

Contact person: Mr. J. Hetta (Manager: Town Planning)
Tel: +264 (64) 4104403 / 081 150 0269
Email: jhetta@swkmun.com.na



NOTES 1. ALL DRAWINGS AND MEASUREMENTS MUST BE CORRELATED TO THE DATE AND MEASUREMENTS. 2. ANY DIMENSIONS MUST BE MEASURED TO THE CENTRE OF THE LINE. 3. DIMENSIONS MUST BE MEASURED TO THE CENTRE OF THE LINE. 4. DIMENSIONS MUST BE MEASURED TO THE CENTRE OF THE LINE.			
		CONSULTANTS 	
STRUCTURAL ENGINEER [Name] [Address] [Phone] [Email]		QUANTITY SURVEYOR [Name] [Address] [Phone] [Email]	
CLIENT [Name] [Address] [Phone] [Email]		RS DEVELOPERS [Name] [Address] [Phone] [Email]	
PROJECT [Name] [Address] [Phone] [Email]		NEW DWELLING [Name] [Address] [Phone] [Email]	
FLOOR PLANS [Name] [Address] [Phone] [Email]		DRAWING [Name] [Address] [Phone] [Email]	
CLIENT'S REF: [Name] SCALE: 1:100 DATE: 2022-02-15 CHECKED: [Name] APPROVED: [Name]		ARCH REF: BKA211602 DRAWN: BKS DRAWING NUMBER: BKA-21-16-02	
REVISIONS [Table with 2 columns: Revision, Description] [Table with 2 columns: Revision, Description]		REVISIONS [Table with 2 columns: Revision, Description] [Table with 2 columns: Revision, Description]	
SECOND FLOOR PLAN 		FIRST FLOOR PLAN 	
ROOF PLAN 		GROUND FLOOR PLAN 	
KEY CEMENT BRICKS / BLOCKS CONCRETE		PLUMBING LEGEND 	
SPECIFICATION [Table with 2 columns: Item, Specification] [Table with 2 columns: Item, Specification]		SPECIFICATION [Table with 2 columns: Item, Specification] [Table with 2 columns: Item, Specification]	
PRINTED: [Name] [Address] [Phone] [Email]		PRINTED: [Name] [Address] [Phone] [Email]	

<p>NOTES</p> <p>1. ALL DRAWINGS AND DIMENSIONS MUST BE CHECKED FOR ACCURACY BEFORE PROCEEDING TO THE BUILDING WORK COMMENCEMENT. ANY DISCREPANCIES MUST BE REPORTED TO THE ARCHITECT IMMEDIATELY. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE DRAWINGS. THE CLIENT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE INFORMATION PROVIDED TO THE ARCHITECT. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE DIMENSIONS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE MATERIALS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE FINISHES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE COLOURS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE SHADING. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE TEXTURES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE PATTERNS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE LINES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE SPACES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE FORMS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE VOLUMES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE MASS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE WEIGHT. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE FORCE. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE ENERGY. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE INFORMATION. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE DIMENSIONS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE MATERIALS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE FINISHES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE COLOURS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE SHADING. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE TEXTURES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE PATTERNS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE LINES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE SPACES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE FORMS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE VOLUMES. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE MASS. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE WEIGHT. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE FORCE. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE ENERGY. THE ARCHITECT SHALL BE RESPONSIBLE FOR THE ACCURACY OF THE INFORMATION.</p>		<p>CONSULTANTS</p> <p>STRUCTURAL ENGINEER</p> <p>OTHER ENGINEER</p> <p>QUANTITY SURVEYOR</p>		<p>CLIENT</p> <p>RS DEVELOPERS</p>		<p>PROJECT</p> <p>NEW DWELLING</p>		<p>SUBURB</p> <p>MILE 4</p> <p>ERF NUMBER</p> <p>ERF 308</p>		<p>DRAWING</p> <p>ELEVATIONS</p>		<p>CLIENTS REF</p> <p>SCALE 1:100 & 1:200</p> <p>DATE</p> <p>2022-02-13</p> <p>CHECKED</p> <p>ARCH REF BKA211605</p> <p>APPROVED</p> <p>DRAWN BKS</p>		<p>DRAWING NUMBER</p> <p>BKA-21-16-05</p>		<p>REVISIONS</p>		<p>PRINTED</p>	
<p>SOUTH ELEVATION</p> 		<p>SOUTH ELEVATION FROM STREET</p> 		<p>EAST ELEVATION</p> 		<p>EAST ELEVATION FROM STREET</p> 		<p>NORTH ELEVATION</p> 		<p>WEST ELEVATION FROM STREET</p> 		<p>WEST ELEVATION</p> 		<p>KEY</p> <p>CEMENT BRICKS / BLOCKS</p> <p>CONCRETE</p>		<p>SPECIFICATION</p>		<p>PRINTED</p>	



11.1.28 **AUDITED FINANCIAL REPORT FOR 2019 AND 2020 FINANCIAL YEARS**

(C/M 2022/06/30 - 3/3/2/2)

Ordinary Management Committee Meeting of 14 June 2022, Addendum 8.3 page 68 refers.

A. The following item was submitted to the Management Committee for consideration:

Attached (Annexure “A”) hereto is the Audited Financial Reports from the Auditor General’s office on accounts of Council for the **2019 and 2020 Financial Years**.

The **attached (Annexure “A”)** reports are Audited Financial Reports for the periods 2019 and 2020 submitted to Council in terms of Section 87 of the Local Authorities Act (Act 23 of 1992, as amended).

Hereunder are the comments of General Manager: Finance, on the findings as contained in the Report.

1. *Council has in principle approved the implementation of the IPSAS Reporting Framework.*
2. *The current Financial System (Solar) of Council has been upgraded to be compliant with the IPSAS Reporting Framework as from 1 July 2020.*
3. *As part of Phase 1 of the IPSAS Reporting Framework implementation, **Financial Accounting Policies** have been drafted and ready for effecting thereof. **Resultantly, the Financial Reporting will also be compliant.***
4. *Council’s Fixed Asset Register (**in excel format**) has been prepared as per stipulations of the IPSAS Reporting Standards, and with the further implementation of the Standards, the Fixed Asset Module will be developed accordingly, for IPSAS Compliance.*
5. *Additionally, with the application of the IPSAS Reporting Standards, the Erongo RED (Equity) Shareholding will be reported in Council’s Financials and in line with IPSAS 36.*
6. *Council can substantiate its values of inventory as listed in the Financials.*
7. *The Consultant has been appointed for Consultancy Services, Information and Communication Technology (ICT) Infrastructure and Enterprise Resource Planning (ERP) Systems needs and assessment for the Municipality of Swakopmund.*
8. *It is anticipated that enforcement of the IPSAS Reporting bidding process will be prioritised, so that the Bid Document can be prepared and Bids invited accordingly.*
9. ***Attached (Annexure “B”) hereto also is an update from Messrs Business Connexion providing a brief on what has been implemented thus far in respect of the IPSAS Reporting Framework.***

B. After the matter was considered, the following was:-

RECOMMENDED:

That the Report of the Auditor General for the Financial Year 2019 / 2020 and 2020/2021 in terms of Section 87 (1) (3) of the Local Authorities Act (Act 23 of 1992) be noted.

ANNEXURE "A"

REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the Municipality of Swakopmund for the financial years ended 30 June 2019 and 2020, in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991 (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, August 2012

A handwritten signature in black ink, appearing to read 'Junias Etuna Kandjeke'.

JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE
MUNICIPALITY OF SWAKOPMUND
FOR THE FINANCIAL YEARS ENDED 30 JUNE 2019 AND 2020**

1. DISCLAIMER OF AUDIT OPINION

I have audited the financial statements of the Municipality of Swakopmund for the financial years ended 30 June 2019 and 2020. These financial statements comprise the Statement of Financial Position, Statement of profit or loss, other Comprehensive Income and Statement of Cash flow for the years then ended and notes to the financial statements.

In my opinion because of the significance of the matters described in the basis for Disclaimer of Audit Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements. Accordingly, I do not express an opinion on the financial statements of Swakopmund Municipality as at 30 June 2019 and 2020.

2. BASIS OF DISCLAIMER OF AUDIT OPINION

I conducted my audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the financial statements in Namibia, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics.

I believe that the audit evidence I have obtained is insufficient and inappropriate to provide a basis for my opinion. A Disclaimer Audit Opinion is being expressed due to the following:

- In consultation with the Office of the Auditor General, the Minister of Urban and Rural Development in his Circular Reference 14/P of 13 September 2019 directed all local authorities to adopt and implement the International Public Sector Accounting Standards (IPSASs) as a recognised accounting framework with effect from 01 July 2018. I have observed that the Municipality of Swakopmund did not comply with this directive.

The requirements of an applicable financial reporting framework determine the form and content of the financial statement prepared by an entity. A recognised framework ordinarily embodies broad principles that serve as a basis for developing and applying accounting policies that are consistent with the underlying concepts of the requirements of an applicable framework. The Municipality's accounting policies embodied in the financial statements are not consistent with the IPSAS framework. Furthermore, the financial statements do not describe accounting policies relating to significant items presented in the statement of financial position, statement of financial performance and statement of changes in net assets.

In the absence of an acceptable financial reporting framework, the Municipality of Swakopmund does not have an appropriate basis for preparation of its annual financial statements.

- Due to the status of the Municipality's fixed asset register, the auditors could not verify the existence, valuation and completeness of the Municipality's fixed assets. The Municipality's fixed asset register does not contain sufficient details of individual assets such as descriptions, date of acquisition, original cost, accumulated depreciation and impairment,

useful live and residual values. The auditors were unable to adequately perform procedures they considered necessary to gain assurance on the completeness, existence, valuation and accuracy of fixed assets included in the statement of financial position for the years ended 30 June 2019 and 30 June 2020.

- The Municipality of Swakopmund has a shareholding of twenty eight percent in Erongo Regional Electricity Distribution (Proprietary) Limited. The Municipality accounted for the investment at cost. Under IPSASs, the investment in Erongo RED (Pty) Limited should be accounted for using the equity method of accounting for associates and joint ventures. The method requires that the Municipality should account for its share of total comprehensive income and post-acquisition reserves of Erongo RED (Pty) Limited in relation to its shareholding in the investee. Some elements of the financial statements would have been materially affected had the equity method of accounting been correctly accounted for
- Due to the status of accounting records, lack of documentation and the absence of key controls designed to detect and prevent and correct misstatements on the completeness, existence, valuation and accuracy inventory on hand as at 30 June 2019 and 2020, the auditors were unable to adequately perform procedures they considered necessary to gain assurance on the completeness, existence, valuation and accuracy of inventory included in the statement of financial position for the years ended 30 June 2019 and 2020. Amounting to N\$ 8 470 347 and N\$ 7 598 741 respectively.
- The opinion on the financial statements for the year ended 30 June 2018 was disclaimed as a result of various significant accounting matters as well as the fact that the Municipality did not disclose accounting policies related to significant items contained in the financial statements for the year ended 30 June 2018. As a result of this, auditors were unable to give assurance on the opening balances at 1 July 2018 and comparative financial information for the year ended 30 June 2018.

3. KEY AUDIT MATTERS

Key audit matters are those matters that in my professional judgment were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole and in forming my opinion thereon and I do not provide a separate opinion on these matters. I have nothing to report in this regard.

4. OTHER INFORMATION

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact.

I draw attention to encourage staff members in the finance department to obtain academic and professional qualifications in financial reporting standards, to enhance the quality of the Municipality financial statements. Furthermore, there is need for the staff to receive technical training in a suitable financial reporting package. My opinion is not qualified in respect of this matter.

5. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with acceptable standards and legislation and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

In preparing the financial statements management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible of overseeing the entity's financial reporting process.

6. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) I exercise professional scepticism throughout the audit I also;

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion forgery intentional omissions misrepresentations or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies uses and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation structure and content of the financial statements including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- I communicate with those charged with governance regarding among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.
- I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable related safeguards.

From the matters communicated with those charged with governance I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my report unless law or regulation precludes public disclosure about the matter or when in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

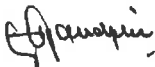
7. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The accounts were submitted by the Accounting Officer to the Auditor-General on 21 January 2020 with respect to the financial statements for the year ended 30 June 2019 and 11 November 2020 with respect to the financial statements for the year ended 30 June 2020 in compliance with Section 87(1) of the Local Authorities Act, 1992 (Act No. 23 of 1992).

ACKNOWLEDGEMENT

The co-operation and assistance by the management and staff of the Municipality of Swakopmund during the audit is appreciated.

WINDHOEK, August 2021


JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL

ANNEXURE A

THE MUNICIPALITY OF SWAKOPMUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE

		2020	2019	2018
	Note	N\$	N\$	N\$
Assets				
Non-Current Assets		1 271 935 766	1 242 590 384	1 211 274 967
Property Plant and Equipment	2	1 122 775 223	1 093 073 279	1 059 446 215
Long-term Receivables	3	13 642 920	14 149 463	16 365 192
Investment : Equity Erongo Red	4	135 517 623	135 367 642	135 463 560
Current Assets		479 426 860	392 872 501	305 682 550
Inventories	5	7 598 741	8 470 347	11 252 781
Investments	6	325 479 143	239 000 000	199 000 000
Receivables from exchange transactions	7	77 880 956	58 873 501	37 259 678
Value added tax Receivable	8	14 135 909	14 909 609	19 336 359
Cash and Cash Equivalents	9	54 332 113	71 619 043	38 833 732
Total Assets		1 751 362 627	1 635 462 885	1 516 957 517
Liabilities				
Non-Current Liabilities		3 267 694	3 670 565	4 036 449
Long-term Liabilities	10	3 267 694	3 670 565	4 036 449
Current Liabilities		63 132 870	49 837 237	38 848 021
Consumer Deposits	11	16 458 380	13 776 318	6 524 703
Employee Benefits	12	18 446 801	15 161 194	16 364 990
Payables from exchange transactions	13	28 227 689	20 899 725	15 958 329
Total Liabilities		66 400 565	53 507 802	42 884 471
Accumulated Funds and Reserves	14	1 684 962 062	1 581 955 082	1 474 073 046
Total Net Assets and Liabilities		1 751 362 627	1 635 462 885	1 516 957 517

ANNEXURE B

THE MUNICIPALITY OF SWAKOPMUND
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR
YEARS ENDED 30 JUNE

		2020	2019	2018
	Note	N\$	N\$	N\$
Revenue				
Revenue from exchange Transactions		414 566 366	368 178 620	331 456 593
Property rates & taxes		149 239 728	135 217 315	121 534 703
Service charges	15	184 364 376	167 693 525	148 608 186
Bungalows		9 661 712	10 473 262	12 295 231
Nursery		642 075	903 669	1 757 512
Local authority surcharges		15 507 314	15 847 841	16 137 726
Swakopmund aerodrome		2 618 738	3 178 292	2 859 351
Rental of facilities and properties	16	4 599 107	4 391 318	3 895 941
Interest received: outstanding service accounts	17	3 081 198	3 363 586	2 539 724
Interest received: current account & investments		28 345 926	5 621 840	4 041 162
Government subsidies: operational	18	5 052 244	6 867 000	5 100 825
Other revenue	19	11 453 947	14 620 973	12 686 233
Expenditures		400 394 848	369 621 758	328 054 637
Employee related costs	20	185 457 887	173 270 376	157 996 265
Remuneration of Councilors	21	2 723 614	2 696 767	2 652 669
Finance costs	22	18 142 165	18 335 601	18 016 942
Bulk purchases		74 705 281	62 196 353	49 570 290
Contracted (outsource) services	23	27 364 617	24 260 797	20 417 424
Repairs and Maintenance	24	22 335 908	21 605 612	17 839 073
5% rates & taxes - regional council		7 461 986	6 760 866	6 076 735
Other general expenses	25	62 203 390	60 495 387	55 485 241
Surplus/(deficit) for the year		14 171 518	(1 443 138.11)	3 401 956.17

ANNEXURE C

THE MUNICIPALITY OF SWAKOPMUND
STATEMENT OF CASH FLOW STATEMENT FOR THE YEARS ENDED 30 JUNE

	Note	2020 N\$	2019 N\$	2018 N\$
Cash generated from operations		469 586 811	450 113 441	599 881 527
Cash receipts from rate payers and services charges	26	426 709 337	422 624 601	496 107 872
Subsidies: operating	18	5 052 244	6 867 000	5 100 825
Interest received		28 345 926	5 621 840	4 041 162
Grants: capital		9 479 304	15 000 000	94 631 668
Cash flows from operating activities		(442 126 027)	(457 670 483)	(504 055 986)
Employee related costs	20	185 457 887	173 270 376	157 996 265
Remuneration of Councilors	21	2 723 614	2 696 767	2 652 669
Finance costs (paid)	22	722 136	717 695	436 509
Suppliers and Other payments	25	253 222 390	280 985 645	342 970 543
Net cash flows from operating activities		27 460 783.97	(7 557 042)	95 825 541
Cash flows from investing activities		12 011 449	53 217 885	(10 051 133)
Purchase of property, plant and equipment	27	(42 312 277)	38 345 180	(195 836 488)
Proceeds from sale of assets		671 958	645 756	4 347
Proceeds from land sale transactions		53 145 224	88 701 579	183 436 702
Decrease / (increase) in long-term receivables	8	506 543	2 215 730	2 344 307
Net increase / (decrease) in cash and cash equivalents		(17 286 931)	32 785 311	(7 647 053)
Cash and cash equivalents at beginning of period	28	71 619 043	38 833 732	46 480 785
Cash and cash equivalents at end of period	28	54 332 113	71 619 043	38 833 732

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE 2019

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

	Budget	Outcome	Variance	Actual Outcome Original Budget
	N\$	N\$	N\$	
Financial performance				
Revenue from exchange transactions	381 234 580	456 880 199		
Property rates & taxes	132 280 000	135 217 315	2 937 315	102.22
Service charges	173 704 060	167 693 525	(6 010 535)	96.54
Bungalows	16 061 200	11 492 876	(4 568 324)	71.56
Nursery	1 917 850	903 669	(1 014 181)	47.12
Local authority surcharges	17 500 000	15 847 841	(1 652 159)	90.56
Swakopmund aerodrome	3 370 000	3 178 292	(191 708)	94.31
Rental of facilities and properties	5 053 470	4 391 318	(662 152)	86.90
Interest received: outstanding service accounts	1 900 000	3 363 586	1 463 586	177.03
Interest received: current account	2 600 000	5 621 840	3 021 840	216.22
Government subsidies: operational	4 950 000	6 867 000	1 917 000	138.73
Other revenue	21 898 000	13 601 359	(8 296 641)	62.11
Sale of land transactions	-	88 701 579	88 701 579	-
Expenditure	392 376 610	369 621 758		
Employee related costs	181 178 790	173 270 376	(7 908 414)	95.64
Remuneration of Councilors	3 140 000	2 696 767	(443 233)	85.88
Finance costs	18 368 200	18 335 601	(32 599)	99.82
Bulk purchases	62 299 000	62 196 353	(102 647)	99.84
Contracted (outsourced) services	24 880 900	24 260 797	(620 103)	97.51
Repairs and maintenance	26 106 100	21 605 612	(4 500 488)	82.76
Payment 5% of revenue on rates & taxes - regional council	6 763 900	6 760 866	(3 034)	99.96
General expenses	69 639 720	60 495 387	(9 144 333)	86.87
Surplus/(deficit) for the year	(11 142 030)	87 258 441		
Capital Expenditure Per Department	160 424 550	38 345 180		
Council	755 250	40 728	(714 522)	5.39
Corporate services	695 000	255 916	(439 084)	36.82
Finance	720 000	215 370	(504 630)	29.91
Engineering services	66 541 700	25 276 978	(41 264 722)	37.99
Health services	1 320 000	465 682	(854 318)	35.28
Swakopmund aerodrome	1 472 900	1 159 201	(313 699)	78.70
Cleansing services	8 125 000	183 241	(7 941 759)	2.26
Sewerage services	33 910 900	2 880 684	(31 030 216)	8.49

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE 2019
(continued)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

	Budget	Outcome	Variance	Actual Outcome Original Budget
	N\$	N\$	N\$	
Electricity	2 325 000	-	(2 325 000)	-
Water supply	18 611 000	6 245 248	(12 365 752)	33.56
Community development services	21 708 300	256 858.22	(21 451 442)	1.18
Tourism	4 239 500	1 365 273.09	(2 874 227)	32.20

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE 2020
(continued)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

	Budget	Outcome	Variance	Actual Outcome Original Budget
	N\$	N\$	N\$	
Revenue from Exchange transactions	477 018 644	414 566 366		
Property rates & taxes	146 900 000	149 239 728	-2 339 728	101.59
Service charges	197 218 900	184 364 376	12 854 524	93.48
Bungalows	16 061 200	9 661 712	6 399 488	60.16
Nursery	1 917 850	642 075	1 275 775	33.48
Local authority surcharges	17 500 000	15 507 314	1 992 686	88.61
Swakopmund aerodrome	3 600 000	2 618 738	981 262	72.74
Rental of facilities and properties	5 778 470	4 599 107	1 179 363	79.59
Interest received: outstanding service accounts	3 600 000	3 081 198	518 802	85.59
Interest received: current account	3 500 000	28 345 926	(24 845 926)	809.88
Government subsidies: operational	4 950 000	5 052 244	(102 244)	102.07
Other revenue	22 847 000	11 453 947	11 393 053	50.13
Sale of land transactions	53 145 224	-	-	-
Expenditure	443 605 890	400 394 848		
Employee related costs	200 345 520	185 457 887	14 887 633	92.57
Remuneration of Councilors	3 000 000	2 723 614	276 386	90.79
Finance costs	18 304 500	18 142 165	162 336	99.11
Bulk purchases	75 040 000	74 705 281	334 719	99.55
Contracted (outsourced) services	31 951 600	27 364 617	4 586 983	85.64
Repairs and maintenance	28 762 500	22 335 908	6 426 592	77.66
Payment 5% of revenue on rates & taxes - regional council	7 500 000	7 461 986	38 014	99.49
General expenses	78 701 770	62 203 390	16 498 380	79.04
Surplus/(deficit) for the year	33 412 754	14 171 518		
Capital Expenditure Per Department	228 154 600	42 312 277		
Council	855 000	626 332	228 668	73.26
Corporate services	90 000	9 940	80 060	11.04
Finance	713 000	399 601	313 399	56.05
Engineering services	68 418 000	7 667 273	60 750 727	11.21
Health services	7 040 000	1 748 452	5 291 548	24.84
Swakopmund aerodrome	1 623 000	960 263	662 737	59.17
Cleansing services	14 144 000	6 748 271	7 395 729	47.71
Sewerage services	55 242 600	8 368 055	46 874 545	15.15

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE 2020

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

	Budget	Outcome	Variance	Actual Outcome Original Budget
	N\$	N\$	N\$	
Electricity	3 825 000	150 153.72	3 674 846	3.93
Water supply	26 885 000	5 803 909	21 081 092	21.59
Community development services	43 116 000	7 776 976.45	35 339 024	18.04
Tourism	6 203 000	2 053 050.23	4 149 950	33.10

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

1. The accounts of the Swakopmund Municipality are being prepared and submitted in accordance with the provisions set out in the Local Authority Act, 1922 (Act 23 of 1992, as amended).

The Financials of the Swakopmund Municipality are still being prepared on fund accounting concept.

	2020	2019	2018
	N\$	N\$	N\$
2. Property Plant & Equipment			
Council still acquires its assets through funding from its own funds and reserves.			
Depreciation costs of the assets are transferred to main source of funding.			
	1 122 775 223	1 093 073 278	1 059 446 215
Revenue	87 786 499	80 239 450	75 569 041
Loans	159 636 919	171 798 984	166 163 066
Funds and reserves	875 351 805	841 034 844	817 714 108

3. **Long term Receivable**

Council grants loans to low-income Beneficiaries for construction of houses, and to purchase erven.

	13 642 920	14 149 463	16 365 192
Even loans	906 865	2 295 919	3 583 124
Huidare loans	189 884	216 977	252 150
Housing fund	112 930	131 703	148 698
Built together fund	9 278 728	8 199 128	8 840 321
Mass housing loans	2 692 496	2 803 412	3 002 703
Housing loans	462 018	502 324	538 196

4. **Equity: Investment Erongo Red**

Council has invested funds in electrical infrastructure Development, and with the taking of electricity these were converted in equities with, and based on that Council's shareholding percentage was determined.

	135 517 623	135 367 642	135 463 560
Revenue	47 678 307	41 238 653	40 199 832
Loans	5 211 926	11 651 752	12 786 491
Funds and reserves	82 627 390	82 477 237	82 477 237

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
5. Inventories			
Inventories are recorded at its original purchase price and are kept at Council's main Stores.			
	7 598 741	8 470 347	11 252 781
Houses	1 343 499,31	1 390 329	1 718 139
Stores	3 084 927	3 857 994	2 899 883
Oil workshop	342 075	275 614	233 808
Nursery	661 210	869 706	845 350
Refuse bin	-	-	3 520 000
Water emergency stock	1 782 350	1 782 350	1 782 350
Water reservoir	454 383	359 057	323 907
Less : redundant stock	(69 704)	(64 703)	(70 656)

6. Investments

Council's funds are invested mostly on call accounts, and due to favorable interest, investments are kept for longer than 12 months, or till funds are needed, and interest rates varies between 6.85% and 7.86% per annum.

	325 479 143	239 000 000	199 000 000
General account	200 000 000	160 000 000	120 000 000
Built together fund	31 000 000	31 000 000	31 000 000
Mass housing fund	48 000 000	48 000 000	48 000 000
Interest: call accounts	25 657 414	-	-
Interest: call accounts built together fund	5 928 982	-	-
Interest: call accounts mass housing fund	14 892 746	-	-

Investments are held with below listed Financial Institutions:

	325 479 143	239 000 000	199 000 000
Standard bank	36 928 982	31 000 000	31 000 000
Standard bank	62 892 746	48 000 000	48 000 000
Nedbank	112 062 184	95 000 000	95 000 000
Bank Windhoek	86 157 608	40 000 000	25 000 000
Standard bank	27 437 622	25 000 000	-

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
7. Receivables from Exchange Transactions			
Accounts receivable in respect of the rates and taxes and other services provided by Council.	77 880 956	58 873 501	37 259 678
Debtors (main account)	79 793 375	60 763 764	41 002 230
Interest receivable	-	-	16 151
Debtors Tourism	3 208 139	1 676 854	2 291 678
Erongo Red (La surcharges)	1 161 075	1 357 805	1 380 931
Study Aid Advances	858 838	469 847	705 410
Road Fund Administration	2 929 000	2 929 000	-
Legal Costs	63 386	71 780	6 848
Aily N Nangolo	44 175	44 175	44 175
Sofia Hansen	87 450	111 450	135 450
Default Cashier Vote	(150)	-	848
Unpaid Debit Orders	45 189	-	995
Debtors Control Refunds	(16 056)	-	4 975
Salaries Control Account	(738 771)	(790 557)	(3 855)
Provision: Bad Debts	(3 278 204)	(2 878 204)	(817 487)
Debtors : Built Together	1 316 305	943 687	(2 578 204)
Debtors : Mass Housing	334 650	212 274	898 572
Advances: Built Together	(4 690 478)	(2 770 982)	141 065
Advances: Mass Housing	(3 260 474)	(3 260 473)	(2 709 630)
Suspense: Built Together	13 588	(6 919)	(3 260 473)
Sundry creditors: Mass Housing	9 918	-	-
8 VAT Receivable			
Council's VAT control account is reconciled and the returns are submitted timeously:	14 135 909	14 909 609	19 336 359
Outstanding VAT returns	12 390 999	13 307 053	18 124 971
VAT debtors control	(93 787)	1 694 901	1 049 387
VAT suspense account	1 826 667	(92 345)	162 001
Mass Housing	72	-	-
Built Together	11 958	-	-

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
9. Cash and Bank			
Council earns interest on daily favorable bank balances based changing daily interest rates of the bank.			
	54 332 113	71 619 043	38 833 731
General Accounts	49 647 247	68 087 143	36 554 540
Build Together Fund	3 008 971	2 036 378	1 113 549
Mass Housing Fund	1 675 895	1 495 522	1 165 642
10 Long Term Liabilities.			
Council received external loans from Central Government and National Housing Enterprise after Independence for installation for services related infrastructural developments relating Streets, Sewerage, Water, Electricity.			
	3 267 694	3 670 565	4 036 449
SD 315	21 554	30 990	39 630
SD 319	100 578	114 568	127 019
SD 315	37 841	54 406	69 575
SD 319	21 861	24 901	27 607
SD 320	129 689	143 784	156 327
SD 321	245 286	266 684	285 729
SD 322	147 368	158 976	169 307
<u>SD 323</u>	223 075	240 646	256 284
SD 315	21 768	31 297	40 023
SD 317	47 282	67 979	86 931
SD 318	157 537	186 719	212 690
SD 319	21 861	24 901	27 607
SD 320	129 689	143 784	156 327
SD 321	139 310	151 464	162 281
SD 322	251 084	270 861	288 462
SD 323	305 766	329 850	351 285
SD 315	53 564	77 012	98 484
SD 316	56 321	80 975	103 550
SD 319	83 409	95 010	105 336
SD 320	129 689	143 784	156 327
SD 321	303 664	330 156	353 733
SD 322	175 461	189 281	201 581
SD 321	462 018	502 324	538 196
NBC 3	286	533	757
NBC 3	346	2 968	5 369
NBC 3	343	2 146	3 796
NBC 3	1 043	4 568	12 234

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
11. Consumer Deposits.			
Council holds deposits from Consumers in lieu service accounts, Reservation deposits and other sundry deposits. Consumers with credit account balances are also listed separately.			
	16 458 380	13 776 318	6 524 703
Tourism reservations	232 612	393 594	516 296
Sundry deposits	300 068	298 486	273 279
Unappropriated deposits	3 471 855	1 262 324	595 005
Consumer deposit	5 649 861	5 364 752	5 140 123
Consumer credit account balances	6 803 984	6 457 162	-
12. Employee Benefits.			
Provision for the below listed provisions were made.			
	18 446 801	15 161 194	16 364 990
Leave reserve	16 915 316	13 669 520	12 714 486
Provision for bonuses	53 225	89 678	54 107
Medical assistance	383 980	368 280	404 605
Severance pay	321 682	362 597	2 330 467
Early retirement	15 219	17 477	269 890
Provision: HIV/Aids	757 378	653 642	591 435
13. Payables from Exchange transactions	28 227 689	20 899 725	15 958 329
Sundry creditors	23 250 742	18 875 361	11 873 658
Audit fees	754 244	624 244	574 244
Tourism breakage	63 608	63 608	63 608
Provision: Clean up	371 357	362 678	316 604
Retention money	1 477 647	2 482 765	3 389 991
Unclaimed money	447 961	440 097	277 079
Pabx telephone systems	75 000	75 000	75 000
Computer fund	989 896	847 895	705 896
Water stabilisation account	-897 048	-897 047	102 200
Less: Recoverable sundries	-2 066 044	-1 974 876	-1 445 081
Creditors: built together	-	-	25 130
Erongo Regional Council - 5% Rates and taxes	3 760 328	-	-

Council is exempted to pay external audit fees for the work preformed by Office of the Auditor General.
The arrangement has a during of 5 years.

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
14. Accumulated Funds:	1 684 962 164	1 581 955 080	1 474 073 046
Funds	668 750 014	601 406 533	527 612 888
General accounts	558 536 728	512 754 506	439 446 269
Built together fund	45 868 054	39 401 293	39 117 681
Mass housing fund	64 345 232	49 250 734	49 048 938
Capital Outlay Funding.	1 016 212 150	980 548 547	946 460 158
Revenue	87 786 499	80 239 451	75 569 041
Statutory funds	620 862 392	584 365 299	578 459 735
Provisions & reserves	46 728 424	48 860 158	45 901 012
Donations / grants	207 760 989	207 809 386	193 353 360
Loans redeemed	3 212 688	50 522 091	44 319 435
Loans redeemed: equity	49 861 158	8 752 162	8 857 575
15. Service Charges			
Council's main revenue sources are from the below:	184 364 376	167 693 523	148 608 186
Cleansing services (refuse removal)	39 854 892	37 104 295	33 642 434
Sewerage works	59 945 038	53 378 587	47 560 075
Water supply	84 564 446	77 210 641	67 405 678
16. Rental of facilities and Properties.			
Council owns number of properties and lease land being rented to Consumers. These properties resorts under Public Building section and our Multipurpose centre.	4 599 107	4 391 318	3 895 941
Public Buildings	4 442 876	4 276 319	3 836 535
Multipurpose Centre	156 231	114 999	59 406
17. Interest received: Outstanding Service Accounts.			
Council levies late fees on service accounts not paid by due date. The penalty raise are executed after all payments has been processed and before the new billing cycle is loaded on the system.	3 081 198	3 363 586	2 539 724
Interest Services Accounts	1 524 735	1 826 915	1 318 878
Interest on Rates and Taxes Accounts	1 556 463	1 536 671	1 220 846

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
18. Road Fund Administration Subsidies: Operational			
Council annually receives subsidy from Road Fund Administration for Road Maintenance and Traffic Law enforcement expenditures.			
	5 052 244	6 867 000	5 100 825
Streets (Roads maintenance)	5 269 400	3 938 000	2 727 000
Traffic Law Enforcement (Subsidy)	3 087 166	2 929 000	2 373 825
Traffic Law Enforcement - Expenditure	(3 304 322)	-	-
19. Other Revenue			
Council also generates additional revenue from the below listed Sections/Departments.			
	11 453 947	14 620 974	12 686 232
Council	20 175	33 118	34 263
Human resources	-	5 713	5 300
Corporate services	99 536	129 219	201 716
Finance	514 378	386 295	306 585
Engineering services	952 862	960 656	914 302
Health services	1 591 695	1 533 748	1 602 306
Parks & gardens	61 541	95 727	140 145
Cemetery	228 366	308 363	248 583
Fire brigade	734 850	819 791	733 307
Streets	56 823	49 469	84 391
Traffic	15 344	1 935	129
Shopping complex	-	409 259	381 082
Stores	2 735 678	2 839 083	2 508 533
Workshop	562 869	564 562	510 758
Sundry implements	-	-	212 321
Trucks	334 699	268 240	518 796
Bulldozers	-	1 274 956	264 160
Graders	639 186	2 746 837	703 500
Road rollers	2 295 420	-	2 218 433
Watertankers	367 540	899 845	442 852
Front-end loaders	218 400	1 204 450	590 560
Housing	24 586	89 708	64 213

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
20. Employee Related Costs	185 457 887	173 270 376	157 996 265
Employee related costs: salaries and wages	95 478 653	90 375 269	82 275 157
Employee related costs: overtime	10 338 456	9 174 149	8 010 515
Employee related costs: pension and medical aid contributions	36 576 371	33 675 407	30 630 972
Housing benefits and allowances	30 237 889	28 507 213	25 558 393
Vehicle and transport allowances	5 763 523.60	5 270 168	5 065 790
Employee related costs: standby	727 727	615 349	561 424
Employee related costs: uniforms	36 019	107 574	181 112
Long service awards	181 821	505 994	260 156
Free services	2 810 898	2 519 689	2 182 398
Social security	388 924	383 251	370 508
Contract workers	1 751 034	1 451 534	2 361 318
Life savers	30 000	58 000	-
Sanitation allowances	402 800	-	145 220
Recruitment costs	13 011	120 429	393 302
Job attachments	720 761	506 350	-
21. Remuneration of Councillors Allowances	2 723 614	2 696 767	2 652 669
Council is served by ten (10) Councillors, receiving a monthly allowance are based on the portfolio held. Councillors are also remunerated for attending official meetings.			
Monthly allowances	2 476 414	2 456 767	2 362 269
Meeting attendance fees	247 200	240 000	290 400
22. Finance Costs	18 142 165	18 335 601	18 016 942
Council annually incurs cost the internal and external loans for financing of the infrastructural development costs as well acquiring of assets for service delivery.			
Interest external	359 571	396 566	430 379
Interest internal	5 230 956	5 711 661	5 946 274
Redemption external	362 565	321 129	6 130
Redemption internal	12 189 072	11 906 245	11 634 158

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
Deverminisation	23 813	10 465	164 124
Dog control	124 989	126 854	-
Donations	30 700	144 200	3 595 237
Consumer education	6 089	5 136	11 417
Electricity	3 877 942	4 065 765	18 254
Refilling of Fire Extinguishers	19 945	-	3 649 458
Entertainment mayor	10 621	6 190	239 202
Fair expenses	13 886	44 283	59 802
Fuel	3 529 185	4 350 647	36 512
Functions & entertainment	393 719	263 203	470 825
Garage rental	56 382	51 979	7 494 689
Garden equipment	78 708	34 112	482
Grants	545 107	488 850	1 104 127
Implement & labour charges (civil)	7 433 593	9 363 641	6 020
Implement & labour charges (electrical)	7 846	893	605 829
Insurance	1 206 477	1 123 288	4 274
Renewal of vehicle licences (Staff)	5 410	3 170	248 888
Laundry expenses	279 404	325 691	3 169
Road safety campaign	15 321	6 813	2 566 142
Lunch for the elderly	293 133	119 527	45 307
Loss control	17 532	6 287	205 104
Medical aid: pensioners	3 522 753	2 994 316	59 517
Medical examinations	51 622	123 138	171 554
Membership & subscription fees	104 639	132 149	338 368
Oil	34 541	42 254	87 117
Notices & advertisements	325 957	282 948	679 933
Plants nursery	253 552	293 718	1 823 054
Pollution control	145 011	78 100	29 864
Postage	662 710	674 026	1 212 092
Bank charges	1 064 927	1 889 075	101 215
Corporate gifts	29 137	51 110	-
Printing & stationery	1 440 316	1 432 016	693 742
Professional services	35 476	416 315	446 424
Professional fees	26 436	23 715	-
Protective clothing	823 775	750 842	26 180
Publicity	338 080	332 693	9 930
Publicity: mayor's office	3 998	7 454	1 000
Renewal of TV Licences	27 720	29 425	4 609
Purchasing of seedlings	23 928	13 927	558 779

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
Baseline risk assessment	54 576	-	11 928
Green environment project	-	19 709	5 885
Rental: electronic equipment	468 375	568 842	10 625
Rental cylinders	13 432	12 674	40
Rental public address system	-	-	12 792
Research	8 238	9 125	129 904
Seasonal equipment	1 859	18 921	-
Seaweed removal	9 577	32 528	1 221 991
PPP: groups	-	210 159	116 446
Sundry expenses	775	2 946	159 471
Telephone	1 272 533	1 194 764	1 555 492
Tools & equipment	192 586	179 900	206 605
Training of Personnel	66 635	25 373	383 094
VET levy	2 008 508	1 746 004	44 940
Advertising materials	6 938	-	-
Valuation costs	-	142 165	81 825
WCA	260 824	368 754	3 607
Annual licences	48 086	-	71 816
Team building events	-	11 329	-
Purchases: pre-paid tokens	158 412	89 405	34 757
Iec material	14 069	13 152	-
Laboratory fees	6 993	59 761	36 674
Municipal vegetable garden	-	593	116 408
Job evaluations	60 000	186 660	11 521 781
Skip system DRC	27 349	39 997	285 556
Control of Mosquitoes	-	15 747	159 120
Rental: mobile toilets	-	181 413	2 037 040
New plant electricity	11 753 628	11 392 706	7 390 230
New plant consumables	277 103	183 311	-
Website Design and Maintenance	175 900	-	-
Service standby generator	90 762	-	-
Capital outlay	137 953	242 581	-
Inter-departmental transfers	17 087 875	2 557 804	-
Provisions	12 429 230	7 560 230	-

ANNEXURE D

THE MUNICIPALITY OF SWAKOPMUND

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEARS ENDED 30 JUNE

(continued)

	2020	2019	2018
	N\$	N\$	N\$
26. Cash receipts from rate payers and services charges	426 709 337	422 624 601	496 107 872
Total receipts processed	405 792 788	487 400 869	705 503 893
Less total receipts for sale of erven	-	(86 999 227)	(178 884 442)
Opening Balance of Debtors	(73 783 110)	(56 596 037)	(89 202 001)
Closing Balance of Debtors	92 030 876	73 783 110	56 596 037
Opening Balance of Consumer Deposits	(13 776 318)	(6 524 703)	(1 090 014)
Closing Balance of Consumer Deposits	16 458 380	13 776 318	6 524 703
Opening Balance of long-Term Receivables	(14 149 463)	(16 365 192)	(19 705 497)
Closing Balance of Consumer Receivables	14 136 185	14 149 463	16 365 192
27. Capital Expenditure	42 312 277	38 345 180	195 836 488
Council	626 332	40 728	40 728
Corporate Services	9 940	255 916	255 916
Finance	399 601	215 370	215 370
Engineering Services	7 667 273	25 276 978	25 276 978
Health Services	1 748 452	465 682	465 682
Swakopmund Aerodrome	960 263	1 159 201	1 159 201
Cleaning Services	6 748 271	183 241	183 241
Sewerage Services	8 368 055	2 880 684	2 880 684
Electricity	150 154	-	-
Water Supply	5 803 909	6 245 248	6 245 248
Community Development Services	7 776 976	256 858	256 858
Tourism	2 053 050	1 365 273	1 365 273
30. Current Account Bank Balances.	54 332 113	71 619 043	38 833 732
Main Account	49 647 247	68 087 143	36 554 540
Built Together	3 008 971	2 036 379	1 113 549
Mass Housing	1 675 895	1 495 522	1 165 642

Hi Hellao

ANNEXURE "B"

The original signed off PID contains all the information regarding the project. Below a copy of the scope as defined in the PID and the work was done accordingly.

In short we completed all the required tasks to get the Swakopmund Municipality IPSAS ready. The new database was created, new structures loaded and balances transferred, as well to define and implement the IPSAS policies. The next steps will be break down the assets and bring the details into the Asset Management Module. The training will happen once the assets information is ready to be implemented. This can only happened during the next stage of the IPSAS project.

3. SCOPE MANAGEMENT

3.1 SCOPE

The scope of this project is:

1. Prepare SOLAR Database Structure – Test and Production Environments:

- Create new Database & Link to Menus
- Setup of new Ledgers as per project plan
- Convert Master data information as per project plan

2. Deploy Internationally Recognised Reporting Framework within SOLAR Framework:

- Setup and coding and structures for all relevant modules
- Load & balance budgets
- Extract & Clean-up information where needed

3. Migrate IMFO Information to IPSAS Standards:

- Accounting Policies Development and Implementation
- Transitional Provisions Management

4. End-user acceptance testing (UAT):

- Test if Ledgers contain the correct levels to transact based on IPSAS standards

5. End-user training. The curriculum will include the following:

- New layout of ledgers
- IPSAS Training

6. Technical training to familiarize technical user with new architectural framework and operations, therefore.

The way forward once the 5 year implementation is approved and allocated, the processes below will kick off. Included in the process is the breaking down of the assets and bringing into the Asset Management System.

Year Mostly Finalised	IPSAS STANDARDS' SUMMARY OF REQUIREMENTS
Year 1	IPSAS 2 Cash Flow Statements
	IPSAS 3 Accounting Policies, Changes in Accounting Estimates and Errors
	IPSAS 5 Borrowing Costs
	IPSAS 14 Events After the Reporting Date
	IPSAS 24 Presentation of Budget Information in Financial Statements
Year 2	IPSAS 1 Presentation of Financial Statements
	IPSAS 9 Revenue from Exchange Transactions
	IPSAS 13 Leases
	IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets
	IPSAS 39 Employee Benefits
Year 3	IPSAS 18 Segment Reporting
	IPSAS 20 Related Party Disclosures
	IPSAS 34 Separate Financial Statements
	IPSAS 36 Investments in Associates and Joint Ventures
	IPSAS 38 Disclosure of Interests in Other Entities
Year 4	IPSAS 12 Inventories
	IPSAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers)
	IPSAS 28 Financial Instruments: Presentation
	IPSAS 29 Financial Instruments: Recognition and Measurement
	IPSAS 30 Financial Instruments: Disclosures
Ongoing	IPSAS 16 Investment Property
	IPSAS 17 Property, Plant and Equipment
	IPSAS 21 Impairment of Non-Cash-Generating Assets
	IPSAS 26 Impairment of Cash-Generating Assets
	IPSAS 27 Agriculture
	IPSAS 31 Intangible Assets

I will write a letter and see how we can explain the process as clear as possible. Please give your view in this regard.

Kind regards
Theuns

From: Hellao Naruseb <hnaruseb@swkmun.com.na>

Sent: 01 June 2022 09:17

To: Pieter Vorster (vorster.pj@gmail.com) <vorster.pj@gmail.com>; riyadha@pssolutions.co.za

Cc: Theuns van Zyl - BCX - Namibia <Theuns.vanZyl@bcx.com.na>

Subject: Re: Latest Update - IPSAS Implementation

Dear Theuns

Good morning, have the Consultants perhaps talked with you regarding my request.

Get [Outlook for Android](#)