MUNISIPALITEIT **THEEWATERSKLOOF** MUNICIPALITY

[22 MEI / MAY 2025]

KENNISGEWING / NOTICE

SPESIALE RAADSVERGADERING / SPECIAL COUNCIL MEETING

A G E N D A

DATUM / DATE : **29 MEI / MAY 2025**

PLEK / VENUE : **RAADSAAL / COUNCIL CHAMBERS: CALEDON**

TYD / TIME : **10:00**

MUNISIPALITEIT THEEWATERSKLOOF

Kantoor van die Munisipale Bestuurder
Munisipale Kantore
CALEDON

22 Mei 2025

KENNISGEWING AAN ALLE RAADSLEDE

SPESIALE RAADSVERGADERING VAN DIE THEEWATERSKLOOF MUNISIPALE RAAD

Kennis geskied hiermee dat 'n Spesiale Raadsvergadering geskeduleer is vir Donderdag, 29 Mei 2025 om 10:00 in die Raadsaal: Caledon om die onderstaande agenda te bespreek.

Raadslede se aandag word gevestig op die Gedragskode vir Raadslede, Skedule 7 van die Wysigingswet op Plaaslike Regering: Munisipale Strukture, 2021 (Wet 3 van 2021) en Munisipale Beamptes, Skedule 2 van die Wet op Plaaslike Regering: Munisipale Stelsels, 2000 (Wet 32 van 2000).

Cllr WH Wells
SPEAKER

THEEWATERSKLOOF MUNICIPALITY

Office of the Municipal Manager
Municipal Offices
CALEDON

22 May 2025

NOTICE TO ALL COUNCILLORS

SPECIAL COUNCIL MEETING OF THE THEEWATERSKLOOF MUNICIPAL COUNCIL

Notice is hereby given that a Special Council Meeting is scheduled for Thursday, 29 May 2025 at 10:00 in the Council Chambers: Caledon, to discuss the undermentioned agenda.

The attention of Councillors is directed to the Code of Conduct for Councillors, Schedule 7 of the Local Government: Municipal Structures Amendment Act, 2021 (Act 3 of 2021) and Municipal Officials, Schedule 2 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000).

Cllr WH Wells
SPEAKER

MUNISIPALITEIT THEEWATERSKLOOF MUNICIPALITY

SPESIALE RAADSVERGADERING / SPECIAL COUNCIL MEETING

AGENDA

[29 MEI / MAY 2025]

ITEM NO	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NO
A.	**VERKIESING VAN SPEAKER** *(indien nodig)* **ELECTION OF SPEAKER** *(if necessary)*	
B.	**AANSOEK(E) OM VERLOF TOT AFWESIGHEID / APPLICATION(S) FOR LEAVE OF ABSENCE**	
C.	**OORWEGING VAN SAKE / CONSIDERATION OF MATTERS**	
SC08/2025	Finance: Consideration and Approval of the Adjustment Budget 2024/2025 and indicative for the projected two outer years 2025/2026 and 2026/2027 [5/1/1-2024/2025; 5/1/1-2025/2026; 5/1/1-2026/2027]	1 – 81
SC09/2025	Finance: Comments / Representations Received on the 2025/2026 Draft Budget [5/1/1-2025/2026]	82 – 291
SC10/2025	Finance: Consideration and Approval of the Final Budget 2025/2026 and indicative for the projected two outer years 2026/2027and 2027/2028 [5/1/1-2025/2026; 5/1/1-2026/2027; 5/1/1-2027/2028]	292 – 583
D.	**VERDAGING / ADJOURNMENT**	

ITEM HEADING

SC08/2025 DIRECTORATE FINANCE: CONSIDERATION AND APPROVAL OF THE ADJUSTMENT BUDGET 2024/2025 AND INDICATIVE FOR THE PROJECTED TWO OUTER YEARS 2025/2026 AND 2026/2027

[English version of the report is the original]

FILE NUMBER

5/1/1-2024/2025; 5/1/1-2025/2026; 5/1/1-2026/2027

PURPOSE / AIM OF REPORT

This report serves to submit the 2024/2025 and indicative two outer years annual adjustment budget for approval.

BACKGROUND

Section 28 of the Municipal Finance Management Act. No 56 of 2003 states:

1. *A municipality may revise an approved annual budget through and adjustments budget.*

2. *An adjustments budget -*

   (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;

   (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

   (f) may correct any errors in the annual budget;

Section 23 of the Municipal Budget and Reporting Regulations states:

(6) *An adjustment budget contemplated in in section (28)(2)(g) of the Act may only authorise unauthorised expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be –*

   (a) dealt with as part of the adjustments budget contemplated in sub regulation (1).

DISCUSSION

As contained in the detailed report.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As contained in the detailed report.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Section 28 of the Municipal Finance Management Act, 56 of 2003 and section 23 of the Municipal Budget and Reporting Regulations.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **The adjustments budget for the financial year 2024 – 2025 be approved as contained in Tables B1 – B10 detailed below:**

    1.1. **Table B1 – Adjustments Budget Summary**

    1.2. **Table B2 – Adjustments Budgeted Financial Performance (Revenue and Expenditure by standard classification)**

    1.3. **Table B3 - Adjustments Budgeted Financial Performance (Revenue and Expenditure by municipal vote)**

    1.4. **Table B4 - Adjustments Budgeted Financial Performance (Revenue and Expenditure)**

    1.5. **Table B5 – Adjustments Capital Expenditure by Vote, Standard classification and Funding**

    1.6. **Table B6 – Adjustments Budgeted Financial Position**

    1.7. **Table B7 – Adjustments Budgeted Cash Flow**

    1.8. **Table B8 – Cash backed reserves/Accumulated surplus reconciliation**

    1.9. **Table B9 – Asset Management**

    1.10. **Table B10 – Basic service delivery measurement**

2. **The SDBIP will be adjusted to reflect the adjustments made in the budget allocation and submitted for subsequent approval by the Executive Mayor.**

3. **The adjustment capital budget decrease from R182 million to R180 million due to the following changes:**

Capital Expenditure		
Grant Name	**Increase / (Decrease)**	
Water Services Infrastructure Grant	-R	2 000 000
NEP	-R	1 450 950
Capital out of Revenue (VAT)	-R	256 050
Capital out of Revenue	R	1 913 500
Capital Expenditure (Decrease)	-R	1 793 500

More detail can be found in annexure A.

4. **The adjustment Transfer Recognised - Capital decrease from R167 million to R164 million due to the following changes:**

Transfer Recognised - Capital		
Grant Name	**(Increase) / Decrease**	
Integrated National Electrification Programme	R	1 450 950
Water Services Infrastructure Grant	R	2 000 000
Total Transfer Recognised - Capital (Decrease)	R	3 450 950

5. **The adjustment to the Revenue budget excluding Transfer Recognised - Operational increase from R611 million to R621 million due to the following changes:**

Other Revenue Lines		
Description	**(Increase)/ Decrease**	
Service charges - Waste Water Management	-R	5 133 370
Operational Revenue (Exchange Revenue)	-R	196 646
Fines, penalties and forfeits	-R	3 069 000
Operational Revenue (Non-Exchange Revenue)	-R	1 500 000
Total Other Revenue lines (Increase)	-R	9 899 016

6. **The adjustment Transfer Recognised - Operational decrease from R170 million to R169 million due to the following changes:**

Transfer Recognised - Operational		
Grant Name	**(Increase) / Decrease**	
Integrated National Electrification Programme (VAT)	R	256 050
Water Services Infrastructure Grant (VAT)	R	300 000
Total Transfer Recognised - Operational (Increase)	R	556 050

7. **The adjustment operating expenditure increased from R 834 million to R843 million due to the following changes:**

Operating Expenditure		
Grant Name	**Increase / (Decrease)**	
Employee related costs	R	54 812
Inventory consumed	R	2 075 850
Debt impairment	R	3 048 000
Interest	R	3 000 000
Contracted services	R	5 375 187
Operational costs	-R	4 246 252
Other Losses	-R	100 000
Operating Expenditure - Increase	R	9 207 597

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1 Part 1 – Adjustment Budget

1.1 Mayor' report

In accordance with section 28 of the Municipal Finance Management Act, No 56 of 2003 (MFMA) a municipality must revise its approved annual budget through an adjustments budget, in the following circumstances:

(i) To appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.

(ii) To authorise the utilisation of projected savings in one vote towards spending under another vote.

(iii) To authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected rollovers when the annual budget for the current year was approved by the Council.

(iv) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

(v) To correct any errors in the annual budget.

In line with the MFMA, the 2024/25 approved Budget has now been adjusted. The adjustment has been mainly necessitated because of the following:

1) Rectifying expenditure lines missed with February 2025 adjustment budget.
2) Decrease in National Grants allocation

The Municipal Budget and Reporting Regulations, which were promulgated by National Treasury, prescribe the budget reporting formats for municipalities. Accordingly, this Municipality's 2024/25 Adjustments Budget must be presented in accordance with these reporting formats.

The Adjustments Budget reaffirms the Municipality's commitment to achieve the service delivery targets and performance indicators as reflected in the approved service delivery and budget implementation plan.

The Service Delivery and Budget Implementation Plan (SDBIP) have to be adjusted due to the realignment that has taken place on both the operational and capital expenditure budgets. This will affect service delivery targets and performance targets. The reviewed SDBIP will be submitted for the approval of the Executive Mayor.

1.2 Budget related resolutions

The Municipal Finance Management Act (MFMA) No 56 of 2003 requires the municipality to table and adopt the budget and budget resolutions. The format of the budget and supporting documentation is prescribed by Municipal Budget and Reporting Regulations

The following resolutions are put before council for consideration and approval:

1. **The adjustments budget for the financial year 2024 – 2025 be approved as contained in Tables B1 – B10 detailed below:**

   - **Table B1 – Adjustments Budget Summary**
   - **Table B2 – Adjustments Budgeted Financial Performance (Revenue and Expenditure by standard classification)**
   - **Table B3 - Adjustments Budgeted Financial Performance (Revenue and Expenditure by municipal vote)**
   - **Table B4 - Adjustments Budgeted Financial Performance (Revenue and Expenditure)**
   - **Table B5 – Adjustments Capital Expenditure by Vote, Standard classification and Funding**
   - **Table B6 – Adjustments Budgeted Financial Position**
   - **Table B7 – Adjustments Budgeted Cash Flow**
   - **Table B8 – Cash backed reserves/Accumulated surplus reconciliation**
   - **Table B9 – Asset Management**
   - **Table B10 – Basic service delivery measurement**

2. **The SDBIP will be adjusted to reflect the adjustments made in the budget allocation and submitted for subsequent approval by the Executive Mayor.**

3. **The adjustment capital budget decrease from R 182 million to R 180 million due to the following changes:**

Capital Expenditure		
Grant Name	**Increase / (Decrease)**	
Water Services Infrastructure Grant	-R	2 000 000
NEP	-R	1 450 950
Capital out of Revenue (VAT)	-R	256 050
Capital out of Revenue	R	1 913 500
Capital Expenditure (Decrease)	**-R**	**1 793 500**

More detail can be found in annexure A.

4. **The adjustment Transfer Recognised - Capital decrease from R 167 million to R 164 million due to the following changes:**

Transfer Recognised - Capital		
Grant Name	**(Increase) / Decrease**	
Integrated National Electrification Programme	R	1 450 950
Water Services Infrastructure Grant	R	2 000 000
Total Transfer Recognised - Capital (Decrease)	**R**	**3 450 950**

5. **The adjustment to the Revenue budget excluding Transfer Recognised - Operational increase from R 611 million to R 621 million due to the following changes:**

Other Revenue Lines		
Description	**(Increase)/ Decrease**	
Service charges - Waste Water Management	-R	5 133 370
Operational Revenue (Exchange Revenue)	-R	196 646
Fines, penalties and forfeits	-R	3 069 000
Operational Revenue (Non-Exchange Revenue)	-R	1 500 000
Total Other Revenue lines (Increase)	**-R**	**9 899 016**

6. **The adjustment Transfer Recognised - Operational decrease from R 170 million to R 169 million due to the following changes:**

Transfer Recognised - Operational		
Grant Name	**(Increase) / Decrease**	
Integrated National Electrification Programme (VAT)	R	256 050
Water Services Infrastructure Grant (VAT)	R	300 000
Total Transfer Recognised - Operational (Increase)	**R**	**556 050**

7. **The adjustment operating expenditure increased from R 834 million to R 843 million due to the following changes:**

Operating Expenditure		
Grant Name	**Increase / (Decrease)**	
Employee related costs	R	54 812
Inventory consumed	R	2 075 850
Debt impairment	R	3 048 000
Interest	R	3 000 000
Contracted services	R	5 375 187
Operational costs	-R	4 246 252
Other Losses	-R	100 000
Operating Expenditure - Increase	**R**	**9 207 597**

1.3 Executive summary

Introduction

This MTREF 2024 - 2025 adjustments budget is prepared on a multi-year basis, in line with the MFMA Municipal Budget and Reporting Regulations.

Operating Revenue Budget

Revenue budget excluding Transfer Recognised - Operational increase from R 611 million to R 621 million

Transfer Recognised - Capital decrease from R 167 million to R 164 million.

Transfer Recognised - Operational decrease from R 170 million to R 169 million.

Operating Expenditure

Operating expenditure increased from R 834 million to R 843 million.

Capital Expenditure

The Capital expenditure has decreased from R 182 million to R 180 million.

1.4 Adjustment budget tables

- Table B1 – Adjustments Budget Summary
- Table B2 – Adjustments Budgeted Financial Performance (Revenue and Expenditure by standard classification)
- Table B3 - Adjustments Budgeted Financial Performance (Revenue and Expenditure by municipal vote)
- Table B4 - Adjustments Budgeted Financial Performance (Revenue and Expenditure)
- Table B5 – Adjustments Capital Expenditure by Vote, Standard classification and Funding
- Table B6 – Adjustments Budgeted Financial Position
- Table B7 – Adjustments Budgeted Cash Flow
- Table B8 – Cash backed reserves/Accumulated surplus reconciliation
- Table B9 – Asset Management
- Table B10 – Basic service delivery measurement

2 Supporting Information

2.1 Adjustment to budget assumptions

The budget assumptions which informed the approved 2024/25 Budget have been maintained.

2.2 Adjustment to budget funding

The sources of funding of the municipality's budget have not changed in the current financial year. As reported the adjustments budget is mainly funded by revenue from services rendered, external loans and grant funding as set out in Division of Revenue Act (DORA) and the Provincial Gazette.

2.3 Adjustment to Service Delivery and Budget implementation Plan (SDBIP)

The Accounting officer will submit for approval by the Executive Mayor revised SDBIP's based on the adjustments being approved.

2.4 Adjustment to transfer recognised operational and capital

Transfer Recognised - Capital decrease from R 167 million to R 164 million.

Transfer Recognised - Operational decrease from R 170 million to R 169 million.

2.5 Adjustment to operating and capital expenditure

Operating expenditure increased from R 834 million to R 843 million.

Capital expenditure has decreased from R 182 million to R 180 million.

2.6 Municipal Manager's quality certification

The quality certification in the format required in the regulations will be signed by the accounting officer on the final Adjustment Budget approved by Council 29 May 2025.

Quality Certificate

I, W Hendricks, Acting Municipal Manager of Theewaterskloof Municipality (WC031), hereby certify that the Adjustments Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments Budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Print Name: **W Hendricks**

Acting Municipal Manager of: **Theewaterskloof Municipality (WC031)**

Signature: _____

Date: _____

Print Name: **P Mabhena**

Chief Financial Officer of: **Theewaterskloof Municipality (WC031)**

Signature: _____

Date: _____

Municipal adjustments budgets & supporting tables

mSCOA Version 6.8

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:
Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:	WC031 Theewaterskloof
CFO Name:	Paul Mabhena
Tel:	028 214 3300
Fax:	NA
E-Mail:	paulma@twk.gov.za
Date of Adjustments Budget	29 May 2025
MTREF:	2024
Budget Year:	2024/25
Does this municipality have Entities?	No
If YES: Identify type of report:	

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
Organisational Structure Votes		Organisational Structure Sub-Votes	Display Sub-Votes
Vote 1 - Directorate Finance	Vote 1	Directorate Finance	
Vote 2 - Community Services	1.1	Budget Office	1.1 - Asset Management
Vote 3 - Corporate services	1.2	Financial Services	1.2 - Budget Office
Vote 4 - Electricity	1.3	Internal Audit	1.3 - Financial Services
Vote 5 - Economic Development and Planning	1.4	Property Rates	1.4 - Internal Audit
Vote 6 - Office of the Municipal Manager	1.5	Risk Management	1.5 - Property Rates
Vote 7 - Housing	1.6	SCM	1.6 - Risk Management
Vote 8 - Technical and Infrastructure Implementation Serv	1.7	[Name of sub-vote]	1.7 - SCM
Vote 9 - Public safety	1.8	[Name of sub-vote]	1.8 - Valuation Services
Vote 10 - Road transport	1.9	[Name of sub-vote]	1.9 - [Name of sub-vote]
Vote 11 - Sport and recreation	1.10	[Name of sub-vote]	1.10 - [Name of sub-vote]
Vote 12 - Waste management	Vote 2	Community Services	Vote 2 - Community Services
Vote 13 - Waste water management	2.1	Cemeteries	2.1 - Cemeteries
Vote 14 - Water	2.2	Libraries	2.2 - Libraries
Vote 15 - Directorate Development and Community Servic	2.3	Community Services	2.3 - Community Services
	2.4	Town Administration	2.4 - Town Administration
	2.5	Sustainable Development	2.5 - Sustainable Development
	2.6	Fleet	2.6 - Fleet
	2.7	Property Services	2.7 - Property Services
	2.8	Sports and Culture	2.8 - Sports and Culture
	2.9	Roads and Stormwater	2.9 - Roads and Stormwater
	2.10	Parks and Gardens	2.10 - Parks and Gardens
	2.11	Disaster Management	2.11 - Disaster Management
	2.12	Pollution Control	2.12 - Pollution Control
	2.13	Nature Reserve	2.13 - Nature Reserve
	2.14	Community Halls	2.14 - Community Halls
	2.15	Traffic Services	2.15 - Traffic Services
	2.16	Law Enforcement	2.16 - Law Enforcement
	2.17	Motor Licensing and Testing Station	2.17 - Motor Licensing and Testing Station
	2.18	Animal Control and Pounds	2.18 - Animal Control and Pounds
	Vote 3	Corporate services	Vote 3 - Corporate services
	3.1	Administration: Planning	3.1 - Administration: Planning
	3.2	Administration: Technical Services	3.2 - Administration: Technical Services
	3.3	Community Halls	3.3 - Community Halls
	3.4	Directorate: Corporate Services	3.4 - Directorate: Corporate Services
	3.5	Human Resources	3.5 - Human Resources
	3.6	IT Services	3.6 - IT Services
	3.7	Legal Services	3.7 - Legal Services
	3.8	Property Services	3.8 - Property Services
	3.9	Corporate services	3.9 - Corporate services
	3.10	Occupational Health and Safety	3.10 - Occupational Health and Safety
	3.11	Council Support	3.11 - Council Support
	Vote 4	Electricity	Vote 4 - Electricity
	4.1	Electricity: Distribution	4.1 - Electricity: Distribution
	4.2	Electricity: Street Lights	4.2 - Electricity: Street Lights
	4.3	[Name of sub-vote]	4.3 - [Name of sub-vote]
	4.4	[Name of sub-vote]	4.4 - [Name of sub-vote]
	4.5	[Name of sub-vote]	4.5 - [Name of sub-vote]
	4.6	[Name of sub-vote]	4.6 - [Name of sub-vote]
	4.7	[Name of sub-vote]	4.7 - [Name of sub-vote]
	4.8	[Name of sub-vote]	4.8 - [Name of sub-vote]
	4.9	[Name of sub-vote]	4.9 - [Name of sub-vote]
	4.10	[Name of sub-vote]	4.10 - [Name of sub-vote]
	Vote 5	Economic Development and Planning	Vote 5 - Economic Development and Planning
	5.1	Economic Development and Planning	5.1 - Economic Development and Planning
	5.2	Human Settlements	5.2 - Human Settlements
	5.3	Informal Settlements	5.3 - Informal Settlements
	5.4	Town Planning	5.4 - Town Planning
	5.5	Building Control	5.5 - Building Control
	5.6	Property Management	5.6 - Property Management
	5.7	LED	5.7 - LED
	5.8	Tourism	5.8 - Tourism
	5.9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	
	Vote 6	Office of the Municipal Manager	Vote 6 - Office of the Municipal Manager
	6.1	Administration: Towns	6.1 - Administration: Towns
	6.2	Council General Expenses	6.2 - Council General Expenses
	6.3	Municipal Manager	6.3 - Municipal Manager
	6.4	Internal Audit	6.4 - Internal Audit
	6.5	Strategic Support and IDP	6.5 - Strategic Support and IDP
	6.6	[Name of sub-vote]	
	6.7	[Name of sub-vote]	
	6.8	[Name of sub-vote]	
	6.9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	
	Vote 7	Housing	Vote 7 - Housing
	7.1	Administration: Housing	7.1 - Administration: Housing
	7.2	Informal Settlements	7.2 - Informal Settlements
	7.3	[Name of sub-vote]	
	7.4	[Name of sub-vote]	
	7.5	[Name of sub-vote]	
	7.6	[Name of sub-vote]	
	7.7	[Name of sub-vote]	
	7.8	[Name of sub-vote]	
	7.9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	Vote 8	Technical and Infrastructure Implementation Services	Vote 8 - Technical and Infrastructure Implementation Services
	8.1	Building Control	8.1 - Building Control
	8.2	IDP/SDBIP	8.2 - IDP/SDBIP
	8.3	LED	8.3 - LED
	8.4	Property Management	8.4 - Property Management
	8.5	Tourism	8.5 - Tourism
	8.6	Town Planning	8.6 - Town Planning
	8.7	Proclaimed Roads	8.7 - Proclaimed Roads
	8.8	Director: Technical Services and Planning	8.8 - Director: Technical Services and Planning
	8.9	Human Settlements	8.9 - Human Settlements
	8.10	Technical and Infrastructure Implementation Services	8.10 - Technical and Infrastructure Implementation Services
	Vote 9	Public safety	Vote 9 - Public safety
	9.1	Animal Control	9.1 - Animal Control
	9.2	Disaster Management	9.2 - Disaster Management
	9.3	Law Enforcement	9.3 - Law Enforcement
	9.4	Pound	9.4 - Pound
	9.5	Traffic Services	9.5 - Traffic Services
	9.6	[Name of sub-vote]	
	9.7	[Name of sub-vote]	
	9.8	[Name of sub-vote]	
	9.9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	Vote 10	Road transport	Vote 10 - Road transport
	10.1	Proclaimed Roads	10.1 - Proclaimed Roads
	10.2	Roads	10.2 - Roads
	10.3	Vehicle Licensing and Testing	10.3 - Vehicle Licensing and Testing
	10.4	[Name of sub-vote]	
	10.5	[Name of sub-vote]	
	10.6	[Name of sub-vote]	
	10.7	[Name of sub-vote]	
	10.8	[Name of sub-vote]	
	10.9	[Name of sub-vote]	
	10.10	[Name of sub-vote]	

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Organisational Structure Votes	*Organisational Structure Sub-Votes*	*Display Sub-Votes*
	Vote 11 Sport and recreation	*Vote 11 - Sport and recreation*
	11.1 Nature Reserve	*11.1 - Nature Reserve*
	11.2 Parks and Gardens	*11.2 - Parks and Gardens*
	11.3 Sport and Recreation	*11.3 - Sport and Recreation*
	11.4 [Name of sub-vote]	
	11.5 [Name of sub-vote]	
	11.6 [Name of sub-vote]	
	11.7 [Name of sub-vote]	
	11.8 [Name of sub-vote]	
	11.9 [Name of sub-vote]	
	11.10 [Name of sub-vote]	
	Vote 12 Waste management	*Vote 12 - Waste management*
	12.1 Refuse Removal	*12.1 - Refuse Removal*
	12.2 Refuse Sites	*12.2 - Refuse Sites*
	12.3 Street Cleansing	*12.3 - Street Cleansing*
	12.4 Refuse Removal (Head Office)	*12.4 - Refuse Removal (Head Office)*
	12.5 Refuse Sites (Head Office)	*12.5 - Refuse Sites (Head Office)*
	12.6 Street Cleansing (Head Office)	*12.6 - Street Cleansing (Head Office)*
	12.7 [Name of sub-vote]	
	12.8 [Name of sub-vote]	
	12.9 [Name of sub-vote]	
	12.10 [Name of sub-vote]	
	Vote 13 Waste water management	*Vote 13 - Waste water management*
	13.1 Sewerage: Networks	*13.1 - Sewerage: Networks*
	13.2 Sewerage: Tank Services	*13.2 - Sewerage: Tank Services*
	13.3 Sewerage: Treatment Works	*13.3 - Sewerage: Treatment Works*
	13.4 Sewerage. Networks (Head Office)	*13.4 - Sewerage: Networks (Head Office)*
	13.5 Sewerage: Treatment Works (Head Office)	*13.5 - Sewerage: Treatment Works (Head Office)*
	13.6 Sewerage. Tank Services (Head Office)	*13.6 - Sewerage: Tank Services (Head Office)*
	13.7 [Name of sub-vote]	
	13.8 [Name of sub-vote]	
	13.9 [Name of sub-vote]	
	13.10 [Name of sub-vote]	
	Vote 14 Water	*Vote 14 - Water*
	14.1 Water: Distribution	*14.1 - Water: Distribution*
	14.2 Water: Treatment Works	*14.2 - Water: Treatment Works*
	14.3 Water: Distribution (Head Office)	*14.3 - Water: Distribution (Head Office)*
	14.4 Water: Treatment Works (Head Office)	*14.4 - Water: Treatment Works (Head Office)*
	14.5 [Name of sub-vote]	
	14.6 [Name of sub-vote]	
	14.7 [Name of sub-vote]	
	14.8 [Name of sub-vote]	
	14.9 [Name of sub-vote]	
	14.10 [Name of sub-vote]	
	Vote 15 Directorate Development and Community Services	*Vote 15 - Directorate Development and Community Services*
	15.1 Director: Development and Community Services	*15.1 - Director: Development and Community Services*
	15.2 Council Support	*15.2 - Council Support*
	15.3 LED	*15.3 - LED*
	15.4 Tourism	*15.4 - Tourism*
	15.5 IT Services	*15.5 - IT Services*
	15.6 Legal Services	*15.6 - Legal Services*
	15.7 Sports and Culture	*15.7 - Sports and Culture*
	15.8 Town Administration	*15.8 - Town Administration*
	15.9 Human Resources	*15.9 - Human Resources*
	15.10 Risk Management	*15.10 - Risk Management*
	15.11 Property Management	*15.11 - Property Management*
	15.12 Informal Settlements	*15.12 - Informal Settlements*
	15.13 Roads and Stormwater	*15.13 - Roads and Stormwater*
	15.14 Fleet	*15.14 - Fleet*
	15.15 Parks and Gardens	*15.15 - Parks and Gardens*
	15.16 Disaster Management	*15.16 - Disaster Management*
	15.17 Pollution Control	*15.17 - Pollution Control*
	15.18 Nature Reserve	*15.18 - Nature Reserve*
	15.19 Cemeteries	*15.19 - Cemeteries*
	15.20 Community Halls	*15.20 - Community Halls*
	15.21 Library Services	*15.21 - Library Services*
	15.22 Traffic Services	*15.22 - Traffic Services*
	15.23 Law Enforcement	*15.23 - Law Enforcement*
	15.24 Motor Licensing and Testing Station	*15.24 - Motor Licensing and Testing Station*
	15.25 Animal Control and Pounds	*15.25 - Animal Control and Pounds*
	15.26 Sustainable Development	*15.26 - Sustainable Development*

16

Choose name from list - Contact Information

A. GENERAL INFORMATION

Municipality	**WC031_Theewaterskloof Municipality**	Set name on 'Instructions' sheet
Grade	4	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**Western Cape**	
Web Address	www.twk.gov.za	
e-mail Address	twkmun@twk.gov.za	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	24
City / Town	Caldeon
Postal Code	7230
Street address	
Building	
Street No. & Name	6 Plein Street
City / Town	Caldeon
Postal Code	7230
General Contacts	
Telephone number	028 214 3300
Fax number	028 214 1289

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Weldon Herbert Wells	Name	Charne Lottering
Telephone number	282143300	Telephone number	028 214 3300
Cell number	072 026 2638	Cell number	073 274 7271
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	wwells@twk.gov.za	E-mail address	charnelo@twk.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Lincoln de Bruyn	Name	Celeste Kellis
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	082 413 6918	Cell number	073 377 4601
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	mayor@twk.gov.za	E-mail address	celesteke@twk.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Cynthia Clayton	Name	Jane Arendse
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	084 277 2255	Cell number	078 148 2016
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	cclayton@twk.gov.za	E-mail address	janear@twk.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Joseph Amansure (Acting)	Name	Annette Swart
Telephone number	028 214 3300	Telephone number	028 214 3363
Cell number	N/A	Cell number	N/A
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	reynoldst@twk.gov.za	E-mail address	annettesw@twk.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Paul Mabhena	Name	Tarin Holworthy
Telephone number	028 214 3453	Telephone number	028 214 3453
Cell number	083 334 7495	Cell number	079 388 0960
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	paulma@twk.gov.za	E-mail address	tarinho@twk.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Ashwille Riddles	Name	Jacky Smith
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	082 739 0365	Cell number	084 604 0166
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	ashwilleri@twk.gov.za	E-mail address	jackysm@twk.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Carisha Hendricks	Name	Zonke Komani
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	NA	Cell number	NA
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	carishajo@twk.gov.za	E-mail address	zonkeko@twk.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Verohne Arendse	Name	Agatha Carelse
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	NA	Cell number	NA
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	verohnear@twk.gov.za	E-mail address	agathaca@twk.gov.za

Choose name from list - Table B1 Adjustments Budget Summary - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	161 158	161 124	–	–	–	–	–	–	161 124	170 828	181 077
Service charges	330 460	340 525	–	–	–	–	5 133	5 133	345 658	350 287	371 304
Investment revenue	7 763	3 850	–	–	–	–	–	–	3 850	8 229	8 722
Transfers recognised - operational	165 950	169 702	–	–	–	–	(556)	(556)	169 146	167 506	178 248
Other own revenue	122 326	105 873	–	–	–	–	4 766	4 766	110 638	129 666	137 446
Total Revenue (excluding capital transfers and contributions)	**787 657**	**781 073**	**–**	**–**	**–**	**–**	**9 343**	**9 343**	**790 416**	**826 515**	**876 798**
Employee costs	273 249	283 069	–	–	–	–	55	55	283 124	286 911	301 257
Remuneration of councillors	14 356	14 356	–	–	–	–	–	–	14 356	15 074	15 828
Depreciation & asset impairment	162 811	146 709	–	–	–	–	3 048	3 048	149 757	170 951	179 499
Finance charges	47 642	46 933	–	–	–	–	3 000	3 000	49 933	50 759	54 110
Inventory consumed and bulk purchases	140 644	170 159	–	–	–	–	2 076	2 076	172 235	147 676	155 060
Transfers and subsidies	5 781	8 017	–	–	–	–	–	–	8 017	820	861
Other expenditure	142 961	165 010	–	–	–	–	1 029	1 029	166 039	150 110	157 615
Total Expenditure	**787 445**	**834 254**	**–**	**–**	**–**	**–**	**9 208**	**9 208**	**843 462**	**822 302**	**864 230**
Surplus/(Deficit)	212	(53 181)	–	–	–	–	135	135	(53 045)	4 214	12 568
Transfers and subsidies - capital (monetary allocations)	112 748	65 373	–	–	–	–	(3 451)	(3 451)	61 922	120 226	149 837
Transfers and subsidies - capital (in-kind - all)	–	101 790	–	–	–	–	–	–	101 790	–	–
Surplus/(Deficit) after capital transfers & contributions	**112 960**	**113 982**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**110 667**	**124 440**	**162 405**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**112 960 272,00**	**113 982**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**110 666 826,00**	**124 440**	**162 405**
Capital expenditure & funds sources											
Capital expenditure	219 675	181 964	–	–	–	–	(1 793)	(1 793)	180 170	270 946	318 418
Transfers recognised - capital	112 748	65 373	–	–	–	–	(3 451)	(3 451)	61 922	120 226	149 837
Borrowing	98 104	0	–	–	–	–	(0)	(0)	–	111 806	131 113
Internally generated funds	8 823	116 591	–	–	–	–	1 657	1 657	118 248	38 914	37 468
Total sources of capital funds	**219 675**	**181 964**	**–**	**–**	**–**	**–**	**(1 793)**	**(1 793)**	**180 170**	**270 946**	**318 418**
Financial position											
Total current assets	124 852	110 412	–	–	–	–	(160)	(160)	110 251	119 160	123 740
Total non current assets	1 570 408	1 409 361	–	–	–	–	(1 793)	(1 793)	1 407 567	1 637 537	1 912 930
Total current liabilities	203 190	355 027	–	–	–	–	1 362	1 362	356 389	391 321	399 071
Total non current liabilities	486 799	327 731	–	–	–	–	–	–	327 731	407 237	517 057
Community wealth/Equity	**1 005 270**	**837 014**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**833 698**	**958 138**	**1 120 543**
Cash flows											
Net cash from (used) operating	138 860	96 979	–	–	–	–	(3 024)	(3 024)	93 955	199 417	238 924
Net cash from (used) investing	(220 847)	(73 902)	–	–	–	–	1 793	1 793	(72 108)	(270 898)	(318 368)
Net cash from (used) financing	64 283	(26 494)	–	–	–	–	(0)	(0)	(26 494)	80 089	82 373
Cash/cash equivalents at the year end	**(18 737)**	**12 967**	**–**	**–**	**–**	**–**	**(1 230)**	**(1 230)**	**11 736**	**20 345**	**23 274**
Cash backing/surplus reconciliation											
Cash and investments available	(2 308)	21 616	–	–	–	–	(1 230)	(1 230)	20 385	28 994	31 923
Application of cash and investments	84 612	255 671	–	–	–	–	(7 443)	(7 443)	248 229	98 322	95 152
Balance - surplus (shortfall)	**(86 920)**	**(234 056)**	**–**	**–**	**–**	**–**	**6 213**	**6 213**	**(227 843)**	**(69 329)**	**(63 229)**
Asset Management											
Asset register summary (WDV)	1 553 039	1 397 145	–	–	–	–	(3 358)	(3 358)	1 393 787	1 623 757	1 899 150
Depreciation	35 811	35 691	–	–	–	–	–	–	35 691	37 602	39 482
Renewal and Upgrading of Existing Assets	127 253	42 590	–	–	–	–	(100)	(100)	42 490	154 785	166 658
Repairs and Maintenance	127 935	136 021	–	–	–	–	(1 197)	(1 197)	134 824	134 331	141 048
Free services											
Cost of Free Basic Services provided	103 733	106 876	–	–	–	–	–	–	106 876	109 957	116 554
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	2	2	–	–	–	–	–	–	2	2	2
Sanitation/sewerage:	1	1	–	–	–	–	–	–	1	1	1
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) - 29 May 2025

Standard Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional											
Governance and administration	**344 903**	**306 750**	–	–	–	–	**361**	**361**	**307 110**	**365 509**	**388 329**
Executive and council	560	604	–	–	–	–	–	–	604	113	113
Finance and administration	344 343	306 146	–	–	–	–	361	361	306 507	365 396	388 216
Internal audit	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**120 697**	**168 538**	–	–	–	–	**2 905**	**2 905**	**171 443**	**129 948**	**158 757**
Community and social services	11 228	11 218	–	–	–	–	–	–	11 218	11 392	11 789
Sport and recreation	50	50	–	–	–	–	–	–	50	53	56
Public safety	28 436	26 683	–	–	–	–	2 905	2 905	29 588	30 143	31 951
Housing	80 983	130 587	–	–	–	–	–	–	130 587	88 361	114 960
Health	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**41 302**	**49 060**	–	–	–	–	–	–	**49 060**	**40 739**	**43 673**
Planning and development	31 238	32 730	–	–	–	–	–	–	32 730	30 072	32 367
Road transport	10 064	16 329	–	–	–	–	–	–	16 329	10 668	11 305
Environmental protection	–	–	–	–	–	–	–	–	–	–	–
Trading services	**393 502**	**423 889**	–	–	–	–	**2 626**	**2 626**	**426 515**	**410 545**	**435 877**
Energy sources	168 892	179 166	–	–	–	–	(207)	(207)	178 959	177 758	189 123
Water management	115 703	118 559	–	–	–	–	(2 300)	(2 300)	116 259	117 345	124 386
Waste water management	62 787	63 761	–	–	–	–	5 133	5 133	68 894	66 555	70 548
Waste management	46 119	62 403	–	–	–	–	–	–	62 403	48 887	51 820
Other	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**900 405**	**948 236**	–	–	–	–	**5 892**	**5 892**	**954 129**	**946 741**	**1 026 635**
Expenditure - Functional											
Governance and administration	**233 351**	**246 001**	–	–	–	–	**4 981**	**4 981**	**250 982**	**245 019**	**257 270**
Executive and council	22 300	26 130	–	–	–	–	34	34	26 164	23 415	24 586
Finance and administration	207 469	216 712	–	–	–	–	4 948	4 948	221 660	217 843	228 735
Internal audit	3 582	3 158	–	–	–	–	–	–	3 158	3 761	3 949
Community and public safety	**107 038**	**103 848**	–	–	–	–	**5 824**	**5 824**	**109 672**	**107 140**	**112 497**
Community and social services	21 174	17 688	–	–	–	–	169	169	17 856	22 232	23 344
Sport and recreation	11 802	10 067	–	–	–	–	57	57	10 124	12 392	13 012
Public safety	53 419	51 711	–	–	–	–	5 575	5 575	57 287	56 090	58 894
Housing	20 643	24 382	–	–	–	–	23	23	24 406	16 425	17 247
Health	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**84 865**	**76 979**	–	–	–	–	**1 383**	**1 383**	**78 362**	**89 108**	**93 564**
Planning and development	39 953	33 606	–	–	–	–	40	40	33 646	41 950	44 048
Road transport	44 790	43 271	–	–	–	–	1 343	1 343	44 613	47 029	49 381
Environmental protection	123	103	–	–	–	–	–	–	103	129	135
Trading services	**361 762**	**407 182**	–	–	–	–	**(2 981)**	**(2 981)**	**404 201**	**380 585**	**400 428**
Energy sources	135 153	165 212	–	–	–	–	(1 445)	(1 445)	163 767	141 910	149 006
Water management	90 043	101 549	–	–	–	–	(2 123)	(2 123)	99 426	94 545	99 272
Waste water management	62 530	68 054	–	–	–	–	(778)	(778)	67 276	65 656	68 939
Waste management	74 037	72 367	–	–	–	–	1 365	1 365	73 732	78 474	83 211
Other	**428**	**244**	–	–	–	–	–	–	**244**	**449**	**472**
Total Expenditure - Functional	**787 445**	**834 254**	–	–	–	–	**9 208**	**9 208**	**843 462**	**822 302**	**864 230**
Surplus/ (Deficit) for the year	**112 960**	**113 982**	–	–	–	–	**(3 316)**	**(3 316)**	**110 667**	**124 440**	**162 405**

Choose name from list - Table B2 Adjustments Budget Financial performance (functional classification) - B - 29 May 2025

Standard Classification Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12		
R thousand	A	A1	B	C	D	E	F	G	H		
Revenue - Functional											
Municipal governance and administration	344 903	306 750	–	–	–	–	361	361	307 110	365 509	388 329
Executive and council	560	604	–	–	–	–	–	–	604	113	113
Mayor and Council	113	157	–	–	–	–	–	–	157	113	113
Municipal Manager, Town Secretary and Chief	447	447	–	–	–	–	–	–	447	–	–
Finance and administration	344 343	306 146	–	–	–	–	361	361	306 507	365 396	388 216
Administrative and Corporate Support	5 309	5 554	–	–	–	–	–	–	5 554	5 628	5 965
Asset Management	45	399	–	–	–	–	–	–	399	48	51
Finance	331 180	298 062	–	–	–	–	197	197	298 259	351 449	373 431
Fleet Management	–	–	–	–	–	–	–	–	–	–	–
Human Resources	76	237	–	–	–	–	–	–	237	75	79
Information Technology	–	–	–	–	–	–	–	–	–	–	–
Legal Services	6 000	160	–	–	–	–	164	164	324	6 360	6 742
Marketing, Customer Relations, Publicity and Media	–	–	–	–	–	–	–	–	–	–	–
Property Services	1 733	1 733	–	–	–	–	–	–	1 733	1 837	1 947
Risk Management	–	–	–	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management	–	–	–	–	–	–	–	–	–	–	–
Valuation Service	–	–	–	–	–	–	–	–	–	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–	–
Governance Function	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	120 697	168 538	–	–	–	–	2 905	2 905	171 443	129 948	158 757
Community and social services	11 228	11 218	–	–	–	–	–	–	11 218	11 392	11 789
Aged Care	–	–	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	1 061	1 061	–	–	–	–	–	–	1 061	1 124	1 192
Child Care Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	146	146	–	–	–	–	–	–	146	–	–
Consumer Protection	–	–	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives	10 021	10 011	–	–	–	–	–	–	10 011	10 267	10 597
Literacy Programmes	–	–	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	50	50	–	–	–	–	–	–	50	53	56
Beaches and Jetties	–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	1	1	–	–	–	–	–	–	1	1	1
Recreational Facilities	–	–	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	49	49	–	–	–	–	–	–	49	52	55
Public safety	28 436	26 683	–	–	–	–	2 905	2 905	29 588	30 143	31 951
Civil Defence	–	–	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	–	–	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals	135	135	–	–	–	–	–	–	135	143	151
Police Forces, Traffic and Street Parking Control	28 302	26 549	–	–	–	–	2 905	2 905	29 454	30 000	31 800
Pounds	–	–	–	–	–	–	–	–	–	–	–
Housing	80 983	130 587	–	–	–	–	–	–	130 587	88 361	114 960
Housing	80 983	130 587	–	–	–	–	–	–	130 587	88 361	114 960
Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–
Ambulance	–	–	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 29 May 2025

Standard Classification Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12		
R thousand	A	A1	B	C	D	E	F	G	H		
Economic and environmental services	**41 302**	**49 060**	**–**	**–**	**–**	**–**	**–**	**–**	**49 060**	**40 739**	**43 673**
Planning and development	**31 238**	**32 730**	**–**	**–**	**–**	**–**	**–**	**–**	**32 730**	**30 072**	**32 367**
Billboards	–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	–	–	–	–	–	–	–	–	–	–	–
Central City Improvement District	–	–	–	–	–	–	–	–	–	–	–
Development Facilitation	–	450	–	–	–	–	–	–	450	–	–
Economic Development/Planning	900	2 000	–	–	–	–	–	–	2 000	–	–
Regional Planning and Development	–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and	2 398	2 398	–	–	–	–	–	–	2 398	2 542	2 694
Project Management Unit	27 940	27 883	–	–	–	–	–	–	27 883	27 530	29 673
Provincial Planning	–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–	–	–
Road transport	**10 064**	**16 329**	**–**	**–**	**–**	**–**	**–**	**–**	**16 329**	**10 668**	**11 305**
Public Transport	–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	9 894	9 894	–	–	–	–	–	–	9 894	10 488	11 117
Roads	170	6 435	–	–	–	–	–	–	6 435	180	188
Taxi Ranks	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–	–	–
Pollution Control	–	–	–	–	–	–	–	–	–	–	–
Soil Conservation	–	–	–	–	–	–	–	–	–	–	–
Trading services	**393 502**	**423 889**	**–**	**–**	**–**	**–**	**2 626**	**2 626**	**426 515**	**410 545**	**435 877**
Energy sources	**168 892**	**179 166**	**–**	**–**	**–**	**–**	**(207)**	**(207)**	**178 959**	**177 758**	**189 123**
Electricity	168 892	179 166	–	–	–	–	(207)	(207)	178 959	177 758	189 123
Street Lighting and Signal Systems	–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy	–	–	–	–	–	–	–	–	–	–	–
Water management	**115 703**	**118 559**	**–**	**–**	**–**	**–**	**(2 300)**	**(2 300)**	**116 259**	**117 345**	**124 386**
Water Treatment	–	–	–	–	–	–	–	–	–	–	–
Water Distribution	115 703	118 559	–	–	–	–	(2 300)	(2 300)	116 259	117 345	124 386
Water Storage	–	–	–	–	–	–	–	–	–	–	–
Waste water management	**62 787**	**63 761**	**–**	**–**	**–**	**–**	**5 133**	**5 133**	**68 894**	**66 555**	**70 548**
Public Toilets	–	–	–	–	–	–	–	–	–	–	–
Sewerage	62 787	63 761	–	–	–	–	5 133	5 133	68 894	66 555	70 548
Storm Water Management	–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment	–	–	–	–	–	–	–	–	–	–	–
Waste management	**46 119**	**62 403**	**–**	**–**	**–**	**–**	**–**	**–**	**62 403**	**48 887**	**51 820**
Recycling	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Removal	46 119	62 403	–	–	–	–	–	–	62 403	48 887	51 820
Street Cleaning	–	–	–	–	–	–	–	–	–	–	–
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs	–	–	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–	–	–
Tourism	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**900 405**	**948 236**	**–**	**–**	**–**	**–**	**5 892**	**5 892**	**954 129**	**946 741**	**1 026 635**
Expenditure - Functional								–	–		
Municipal governance and administration	**233 351**	**246 001**	**–**	**–**	**–**	**–**	**4 981**	**4 981**	**250 982**	**245 019**	**257 270**
Executive and council	**22 300**	**26 130**	**–**	**–**	**–**	**–**	**34**	**34**	**26 164**	**23 415**	**24 586**
Mayor and Council	18 691	23 013	–	–	–	–	34	34	23 046	19 626	20 607
Municipal Manager, Town Secretary and Chief	3 609	3 117	–	–	–	–	–	–	3 117	3 789	3 979
Finance and administration	**207 469**	**216 712**	**–**	**–**	**–**	**–**	**4 948**	**4 948**	**221 660**	**217 843**	**228 735**
Administrative and Corporate Support	59 074	67 114	–	–	–	–	3 580	3 580	70 695	62 028	65 129
Asset Management	10 279	8 125	–	–	–	–	–	–	8 125	10 792	11 332
Finance	87 133	84 482	–	–	–	–	1 661	1 661	86 143	91 490	96 064
Fleet Management	5 021	4 830	–	–	–	–	91	91	4 921	5 272	5 536
Human Resources	15 683	16 443	–	–	–	–	35	35	16 478	16 468	17 291
Information Technology	12 938	15 946	–	–	–	–	156	156	16 102	13 585	14 264
Legal Services	3 362	4 577	–	–	–	–	–	–	4 577	3 530	3 707
Marketing, Customer Relations, Publicity and Media	–	–	–	–	–	–	–	–	–	–	–
Property Services	8 957	9 998	–	–	–	–	(576)	(576)	9 422	9 404	9 875
Risk Management	–	–	–	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management	3 637	3 408	–	–	–	–	–	–	3 408	3 819	4 010
Valuation Service	1 385	1 789	–	–	–	–	–	–	1 789	1 454	1 527
Internal audit	**3 582**	**3 158**	**–**	**–**	**–**	**–**	**–**	**–**	**3 158**	**3 761**	**3 949**
Governance Function	3 582	3 158	–	–	–	–	–	–	3 158	3 761	3 949

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 29 May 2025

Standard Classification Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12		
R thousand	A	A1	B	C	D	E	F	G	H		
Community and public safety	**107 038**	**103 848**	–	–	–	–	**5 824**	**5 824**	**109 672**	**107 140**	**112 497**
Community and social services	**21 174**	**17 688**	–	–	–	–	**169**	**169**	**17 856**	**22 232**	**23 344**
Aged Care	–	–	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	458	315	–	–	–	–	1	1	316	481	505
Child Care Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	10 707	7 647	–	–	–	–	120	120	7 767	11 243	11 805
Consumer Protection	–	–	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives	10 008	9 726	–	–	–	–	48	48	9 773	10 509	11 034
Literacy Programmes	–	–	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	**11 802**	**10 067**	–	–	–	–	**57**	**57**	**10 124**	**12 392**	**13 012**
Beaches and Jetties	–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	11 171	9 565	–	–	–	–	27	27	9 591	11 730	12 316
Recreational Facilities	–	–	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	631	502	–	–	–	–	31	31	533	662	696
Public safety	**53 419**	**51 711**	–	–	–	–	**5 575**	**5 575**	**57 287**	**56 090**	**58 894**
Civil Defence	–	–	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	2 552	3 434	–	–	–	–	–	–	3 434	2 680	2 814
Licensing and Control of Animals	1 175	631	–	–	–	–	1	1	632	1 233	1 295
Police Forces, Traffic and Street Parking Control	49 692	47 646	–	–	–	–	5 575	5 575	53 221	52 177	54 785
Pounds	–	–	–	–	–	–	–	–	–	–	–
Housing	**20 643**	**24 382**	–	–	–	–	**23**	**23**	**24 406**	**16 425**	**17 247**
Housing	14 132	16 086	–	–	–	–	–	–	16 086	9 589	10 068
Informal Settlements	6 511	8 297	–	–	–	–	23	23	8 320	6 837	7 178
Health	–	–	–	–	–	–	–	–	–	–	–
Ambulance	–	–	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable	–	–	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**84 865**	**76 979**	–	–	–	–	**1 383**	**1 383**	**78 362**	**89 108**	**93 564**
Planning and development	**39 953**	**33 606**	–	–	–	–	**40**	**40**	**33 646**	**41 950**	**44 048**
Billboards	–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	2 089	2 060	–	–	–	–	–	–	2 060	2 194	2 303
Central City Improvement District	–	–	–	–	–	–	–	–	–	–	–
Development Facilitation	471	780	–	–	–	–	–	–	780	495	520
Economic Development/Planning	6 990	7 211	–	–	–	–	27	27	7 238	7 340	7 707
Regional Planning and Development	–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer	10 945	10 084	–	–	–	–	–	–	10 084	11 493	12 067
Project Management Unit	19 457	13 470	–	–	–	–	13	13	13 483	20 429	21 451
Provincial Planning	–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–	–	–
Road transport	**44 790**	**43 271**	–	–	–	–	**1 343**	**1 343**	**44 613**	**47 029**	**49 381**
Public Transport	–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	11 901	10 564	–	–	–	–	(27)	(27)	10 536	12 496	13 121
Roads	32 889	32 707	–	–	–	–	1 370	1 370	34 077	34 534	36 260
Taxi Ranks	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	**123**	**103**	–	–	–	–	–	–	**103**	**129**	**135**
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–	–	–
Pollution Control	123	103	–	–	–	–	–	–	103	129	135
Soil Conservation	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 29 May 2025

Standard Classification Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12		
R thousand	A	A1	B	C	D	E	F	G	H		
Trading services	361 762	407 182	–	–	–	–	(2 981)	(2 981)	404 201	380 585	400 428
Energy sources	135 153	165 212	–	–	–	–	(1 445)	(1 445)	163 767	141 910	149 006
Electricity	128 965	156 889	–	–	–	–	1 523	1 523	158 413	135 413	142 183
Street Lighting and Signal Systems	6 188	8 323	–	–	–	–	(2 968)	(2 968)	5 354	6 497	6 822
Nonelectric Energy	–	–	–	–	–	–	–	–	–	–	–
Water management	90 043	101 549	–	–	–	–	(2 123)	(2 123)	99 426	94 545	99 272
Water Treatment	11 662	12 795	–	–	–	–	(0)	(0)	12 794	12 245	12 857
Water Distribution	78 381	88 754	–	–	–	–	(2 122)	(2 122)	86 632	82 300	86 415
Water Storage	–	–	–	–	–	–	–	–	–	–	–
Waste water management	62 530	68 054	–	–	–	–	(778)	(778)	67 276	65 656	68 939
Public Toilets	–	–	–	–	–	–	–	–	–	–	–
Sewerage	53 302	58 790	–	–	–	–	(779)	(779)	58 011	55 967	58 765
Storm Water Management	–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment	9 228	9 264	–	–	–	–	1	1	9 265	9 690	10 174
Waste management	74 037	72 367	–	–	–	–	1 365	1 365	73 732	78 474	83 211
Recycling	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	25 161	24 393	–	–	–	–	447	447	24 840	27 153	29 324
Solid Waste Removal	46 016	45 428	–	–	–	–	918	918	46 347	48 317	50 732
Street Cleaning	2 861	2 546	–	–	–	–	–	–	2 546	3 004	3 154
Other	428	244	–	–	–	–	–	–	244	449	472
Abattoirs	–	–	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–	–	–
Tourism	428	244	–	–	–	–	–	–	244	449	472
Total Expenditure - Functional	787 445	834 254	–	–	–	–	9 208	9 208	843 462	822 302	864 230
Surplus/ (Deficit) for the year	112 960	113 982	–	–	–	–	(3 316)	(3 316)	110 667	124 440	162 405

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 29 May 2025

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue by Vote											
Vote 1 - Directorate Finance	331 225	298 462	–	–	–	–	197	197	298 658	351 496	373 482
Vote 2 - Community Services	51 342	50 029	–	–	–	–	2 905	2 905	52 934	53 912	56 861
Vote 3 - Corporate services	11 498	6 108	–	–	–	–	164	164	6 272	12 176	12 900
Vote 4 - Electricity	168 892	179 166	–	–	–	–	(207)	(207)	178 959	177 758	189 123
Vote 5 - Economic Development and Planning	84 281	134 984	–	–	–	–	–	–	134 984	90 903	117 654
Vote 6 - Office of the Municipal Manager	447	447	–	–	–	–	–	–	447	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Service	28 110	34 318	–	–	–	–	–	–	34 318	27 710	29 861
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	46 119	62 403	–	–	–	–	–	–	62 403	48 887	51 820
Vote 13 - Waste water management	62 787	63 761	–	–	–	–	5 133	5 133	68 894	66 555	70 548
Vote 14 - Water	115 703	118 559	–	–	–	–	(2 300)	(2 300)	116 259	117 345	124 386
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**900 405**	**948 236**	**–**	**–**	**–**	**–**	**5 892**	**5 892**	**954 129**	**946 741**	**1 026 635**
Expenditure by Vote											
Vote 1 - Directorate Finance	102 434	97 804	–	–	–	–	1 661	1 661	99 466	107 556	112 933
Vote 2 - Community Services	175 054	176 885	–	–	–	–	10 284	10 284	187 169	183 807	192 997
Vote 3 - Corporate services	79 279	86 769	–	–	–	–	180	180	86 950	83 243	87 405
Vote 4 - Electricity	135 153	165 212	–	–	–	–	(1 445)	(1 445)	163 767	141 910	149 006
Vote 5 - Economic Development and Planning	35 937	35 672	–	–	–	–	50	50	35 723	36 684	38 518
Vote 6 - Office of the Municipal Manager	9 280	8 336	–	–	–	–	–	–	8 336	9 744	10 231
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Service	23 627	21 605	–	–	–	–	13	13	21 618	20 608	21 638
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	74 037	72 367	–	–	–	–	1 365	1 365	73 732	78 474	83 211
Vote 13 - Waste water management	62 530	68 054	–	–	–	–	(778)	(778)	67 276	65 656	68 939
Vote 14 - Water	90 043	101 549	–	–	–	–	(2 123)	(2 123)	99 426	94 545	99 272
Vote 15 - Directorate Development and Community Services	72	0	–	–	–	–	(0)	(0)	–	76	79
Total Expenditure by Vote	**787 445**	**834 254**	**–**	**–**	**–**	**–**	**9 208**	**9 208**	**843 462**	**822 302**	**864 230**
Surplus/ (Deficit) for the year	**112 960**	**113 982**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**110 667**	**124 440**	**162 405**

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 29 May 2025

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]	3	4	5	6	7	8	9	10			
R thousands	A	A1	B	C	D	E	F	G	H		
Revenue by Vote											
Vote 1 - Directorate Finance	**331 225**	**298 462**	–	–	–	–	**197**	197	**298 658**	**351 496**	**373 482**
1,1 - Asset Management	45	399	–	–	–	–	–	–	399	48	51
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	163 764	132 521	–	–	–	–	197	197	132 718	173 988	185 323
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	167 416	165 541	–	–	–	–	–	–	165 541	177 461	188 109
1,6 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
1,7 - SCM	–	–	–	–	–	–	–	–	–	–	–
1,8 - Valuation Services	–	–						–	–	–	–
1,9 - [Name of sub-vote]	–	–						–	–	–	–
1.10 - [Name of sub-vote]	–	–						–	–	–	–
Vote 2 - Community Services	**51 342**	**50 029**	–	–	–	–	**2 905**	2 905	**52 934**	**53 912**	**56 861**
2,1 - Cemeteries	1 061	1 061	–	–	–	–	–	–	1 061	1 124	1 192
2,2 - Libraries	10 021	10 011	–	–	–	–	–	–	10 011	10 267	10 597
2,3 - Community Services	–	–	–	–	–	–	–	–	–	–	–
2,4 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
2,5 - Sustainable Development	–	450	–	–	–	–	–	–	450	–	–
2,6 - Fleet	–	–	–	–	–	–	–	–	–	–	–
2,7 - Property Services	1 733	1 733	–	–	–	–	–	–	1 733	1 837	1 947
2,8 - Sports and Culture	49	49	–	–	–	–	–	–	49	52	55
2,9 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
2.10 - Parks and Gardens	1	1	–	–	–	–	–	–	1	1	1
2.11 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
2.12 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
2.13 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
2.14 - Community Halls	146	146	–	–	–	–	–	–	146	–	–
2.15 - Traffic Services	28 302	26 549	–	–	–	–	2 905	2 905	29 454	30 000	31 800
2.16 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
2.17 - Motor Licensing and Testing Station	9 894	9 894	–	–	–	–	–	–	9 894	10 488	11 117
2.18 - Animal Control and Pounds	135	135	–	–	–	–	–	–	135	143	151
Vote 3 - Corporate services	**11 498**	**6 108**	–	–	–	–	**164**	164	**6 272**	**12 176**	**12 900**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	76	237	–	–	–	–	–	–	237	75	79
3,6 - IT Services	–	–	–	–	–	–	–	–	–	–	–
3,7 - Legal Services	6 000	160	–	–	–	–	164	164	324	6 360	6 742
3,8 - Property Services	–	–	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	5 309	5 554	–	–	–	–	–	–	5 554	5 628	5 965
3.10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–	–	–
3.11 - Council Support	113	157	–	–	–	–	–	–	157	113	113
Vote 4 - Electricity	**168 892**	**179 166**	–	–	–	–	**(207)**	(207)	**178 959**	**177 758**	**189 123**
4,1 - Electricity: Distribution	168 892	179 166	–	–	–	–	(207)	(207)	178 959	177 758	189 123
4,2 - Electricity: Street Lights	–	–	–	–	–	–	–	–	–	–	–
4,3 - [Name of sub-vote]	–	–						–	–	–	–
4,4 - [Name of sub-vote]	–	–						–	–	–	–
4,5 - [Name of sub-vote]	–	–						–	–	–	–
4,6 - [Name of sub-vote]	–	–						–	–	–	–
4,7 - [Name of sub-vote]	–	–						–	–	–	–
4,8 - [Name of sub-vote]	–	–						–	–	–	–
4,9 - [Name of sub-vote]	–	–						–	–	–	–
4.10 - [Name of sub-vote]	–	–						–	–	–	–
Vote 5 - Economic Development and Planni	**84 281**	**134 984**	–	–	–	–	–	–	**134 984**	**90 903**	**117 654**
5,1 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–
5,2 - Human Settlements	80 983	130 587	–	–	–	–	–	–	130 587	88 361	114 960
5,3 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
5,4 - Town Planning	920	920	–	–	–	–	–	–	920	975	1 034
5,5 - Building Control	1 478	1 478	–	–	–	–	–	–	1 478	1 566	1 660
5,6 - Property Management	–	–	–	–	–	–	–	–	–	–	–
5,7 - LED	900	2 000	–	–	–	–	–	–	2 000	–	–
5,8 - Tourism	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	**447**	**447**	–	–	–	–	–	–	**447**	–	–
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	447	447	–	–	–	–	–	–	447	–	–
6,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implen	**28 110**	**34 318**	–	–	–	–	–	–	**34 318**	**27 710**	**29 861**
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–	–
8.6 - Town Planning	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 29 May 2025

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
8,7 - Proclaimed Roads	170	6 435	–	–	–	–	–	–	6 435	180	188
8,8 - Director: Technical Services and Planning	–	–	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	–	–	–	–	–	–	–	–	–	–	–
8.10 - Technical and Infrastructure Implementa	27 940	27 883	–	–	–	–	–	–	27 883	27 530	29 673
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**46 119**	**62 403**	–	–	–	–	–	–	**62 403**	**48 887**	**51 820**
12,1 - Refuse Removal	1 370	1 317	–	–	–	–	–	–	1 317	1 453	1 540
12,2 - Refuse Sites	–	–	–	–	–	–	–	–	–	–	–
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–	–	–
12,4 - Refuse Removal (Head Office)	44 749	61 086	–	–	–	–	–	–	61 086	47 434	50 280
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–		
		–	–	–	–	–	–	–	–		
		–	–	–	–	–	–	–	–		
	–	–	–	–	–	–	–	–	–		
Vote 13 - Waste water management	**62 787**	**63 761**	–	–	–	–	**5 133**	5 133	**68 894**	**66 555**	**70 548**
13,1 - Sewerage: Networks	1 500	1 456	–	–	–	–	–	–	1 456	1 590	1 686
13,2 - Sewerage: Tank Services	–	–	–	–	–	–	–	–	–	–	–
13,3 - Sewerage: Treatment Works	–	–	–	–	–	–	–	–	–	–	–
13,4 - Sewerage: Networks (Head Office)	57 375	59 728	–	–	–	–	5 133	5 133	64 861	60 818	64 467
13,5 - Sewerage: Treatment Works (Head Offic	–	–	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	3 912	2 577	–	–	–	–	–	–	2 577	4 147	4 395
	–	–	–	–	–	–	–	–	–		
		–						–	–		
		–						–	–		
		–						–	–		
Vote 14 - Water	**115 703**	**118 559**	–	–	–	–	**(2 300)**	(2 300)	**116 259**	**117 345**	**124 386**
14,1 - Water: Distribution	7 722	7 660	–	–	–	–	(2 300)	(2 300)	5 360	2 885	3 058
14,2 - Water: Treatment Works	–	–	–	–	–	–	–	–	–	–	–
14,3 - Water: Distribution (Head Office)	107 981	110 899	–	–	–	–	–	–	110 899	114 460	121 328
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Com	–	–	–	–	–	–	–	–	–	–	–
15,1 - Director: Development and Community S	–	–	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–	–
15,3 - LED	–	–	–	–	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	–	–	–	–	–	–	–	–	–	–	–
15,8 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
15,9 - Human Resources	–	–	–	–	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**900 405**	**948 236**	–	–	–	–	**5 892**	**5 892**	**954 129**	**946 741**	**1 026 635**

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 29 May 2025

Vote Description	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]	3	4	5	6	7	8	9	10			
R thousands	A	A1	B	C	D	E	F	G	H		
Expenditure by Vote											
Vote 1 - Directorate Finance	**102 434**	**97 804**	–	–	–	–	**1 661**	1 661	99 466	**107 556**	**112 933**
1,1 - Asset Management	10 279	8 125	–	–	–	–	–	–	8 125	10 792	11 332
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	80 704	78 929	–	–	–	–	1 661	1 661	80 590	84 739	88 976
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	6 429	5 553	–	–	–	–	–	–	5 553	6 751	7 088
1,6 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
1,7 - SCM	3 637	3 408	–	–	–	–	–	–	3 408	3 819	4 010
1,8 - Valuation Services	1 385	1 789	–	–	–	–	–	–	1 789	1 454	1 527
1,9 - [Name of sub-vote]		–	–	–	–	–	–	–	–		
1.10 - [Name of sub-vote]		–	–	–	–	–	–	–	–		
Vote 2 - Community Services	**175 054**	**176 885**	–	–	–	–	**10 284**	10 284	**187 169**	**183 807**	**192 997**
2,1 - Cemeteries	458	315	–	–	–	–	1	1	316	481	505
2,2 - Libraries	10 008	9 726	–	–	–	–	48	48	9 773	10 509	11 034
2,3 - Community Services	9 072	6 039	–	–	–	–	122	122	6 161	9 526	10 002
2,4 - Town Administration	30 398	40 323	–	–	–	–	3 624	3 624	43 948	31 918	33 514
2,5 - Sustainable Development	471	780	–	–	–	–	–	–	780	495	520
2,6 - Fleet	5 021	4 830	–	–	–	–	91	91	4 921	5 272	5 536
2,7 - Property Services	8 027	8 248	–	–	–	–	(576)	(576)	7 672	8 428	8 849
2,8 - Sports and Culture	631	502	–	–	–	–	31	31	533	662	696
2,9 - Roads and Stormwater	32 719	32 572	–	–	–	–	1 370	1 370	33 942	34 355	36 073
2.10 - Parks and Gardens	9 101	8 368	–	–	–	–	27	27	8 395	9 556	10 033
2.11 - Disaster Management	2 552	3 434	–	–	–	–	–	–	3 434	2 680	2 814
2.12 - Pollution Control	123	103	–	–	–	–	–	–	103	129	135
2.13 - Nature Reserve	2 071	1 196	–	–	–	–	–	–	1 196	2 174	2 283
2.14 - Community Halls	1 635	1 608	–	–	–	–	(2)	(2)	1 606	1 717	1 803
2.15 - Traffic Services	39 110	36 319	–	–	–	–	3 127	3 127	39 446	41 066	43 119
2.16 - Law Enforcement	10 582	11 327	–	–	–	–	2 448	2 448	13 774	11 111	11 667
2.17 - Motor Licensing and Testing Station	11 901	10 564	–	–	–	–	(27)	(27)	10 536	12 496	13 121
2.18 - Animal Control and Pounds	1 175	631	–	–	–	–	1	1	632	1 233	1 295
Vote 3 - Corporate services	**79 279**	**86 769**	–	–	–	–	**180**	180	**86 950**	**83 243**	**87 405**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	15 611	16 443	–	–	–	–	35	35	16 478	16 392	17 211
3,6 - IT Services	12 938	15 946	–	–	–	–	156	156	16 102	13 585	14 264
3,7 - Legal Services	3 362	4 577	–	–	–	–	–	–	4 577	3 530	3 707
3,8 - Property Services	–	–	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	28 676	26 791	–	–	–	–	(44)	(44)	26 747	30 110	31 615
3.10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–	–	–
3.11 - Council Support	18 691	23 013	–	–	–	–	34	34	23 046	19 626	20 607
Vote 4 - Electricity	**135 153**	**165 212**	–	–	–	–	**(1 445)**	(1 445)	**163 767**	**141 910**	**149 006**
4,1 - Electricity: Distribution	128 965	156 889	–	–	–	–	1 523	1 523	158 413	135 413	142 183
4,2 - Electricity: Street Lights	6 188	8 323	–	–	–	–	(2 968)	(2 968)	5 354	6 497	6 822
4,3 - [Name of sub-vote]	–	–						–	–	–	–
4,4 - [Name of sub-vote]	–	–						–	–	–	–
4,5 - [Name of sub-vote]	–	–						–	–	–	–
4,6 - [Name of sub-vote]		–						–	–		
4,7 - [Name of sub-vote]		–						–	–		
4,8 - [Name of sub-vote]		–						–	–		
4,9 - [Name of sub-vote]		–						–	–		
4.10 - [Name of sub-vote]		–						–	–		
Vote 5 - Economic Development and Planni	**35 937**	**35 672**	–	–	–	–	**50**	50	**35 723**	**36 684**	**38 518**
5,1 - Economic Development and Planning	1 459	2 191	–	–	–	–	–	–	2 191	1 532	1 609
5,2 - Human Settlements	10 132	8 086	–	–	–	–	–	–	8 086	9 589	10 068
5,3 - Informal Settlements	6 511	8 297	–	–	–	–	23	23	8 320	6 837	7 178
5,4 - Town Planning	6 522	6 235	–	–	–	–	–	–	6 235	6 848	7 191
5,5 - Building Control	4 423	3 849	–	–	–	–	–	–	3 849	4 644	4 876
5,6 - Property Management	930	1 750	–	–	–	–	–	–	1 750	976	1 025
5,7 - LED	5 531	5 021	–	–	–	–	27	27	5 048	5 807	6 097
5,8 - Tourism	428	244	–	–	–	–	–	–	244	449	472
Vote 6 - Office of the Municipal Manager	**9 280**	**8 336**	–	–	–	–	–	–	**8 336**	**9 744**	**10 231**
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	3 609	3 117	–	–	–	–	–	–	3 117	3 789	3 979
6,4 - Internal Audit	3 582	3 158	–	–	–	–	–	–	3 158	3 761	3 949
6,5 - Strategic Support and IDP	2 089	2 060	–	–	–	–	–	–	2 060	2 194	2 303
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implen	**23 627**	**21 605**	–	–	–	–	**13**	13	**21 618**	**20 608**	**21 638**
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–	–
8.6 - Town Planning	–	–	–	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	170	135	–	–	–	–	–	–	135	179	187
8,8 - Director: Technical Services and Planning	–	–	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	4 000	8 000	–	–	–	–	–	–	8 000	–	–
8.10 - Technical and Infrastructure Implementa	19 457	13 470	–	–	–	–	13	13	13 483	20 429	21 451

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 29 May 2025

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**74 037**	**72 367**	–	–	–	–	**1 365**	1 365	**73 732**	**78 474**	**83 211**
12,1 - Refuse Removal	29 806	30 102	–	–	–	–	918	918	31 020	31 297	32 861
12,2 - Refuse Sites	4 616	4 087	–	–	–	–	–	–	4 087	4 847	5 089
12,3 - Street Cleansing	2 861	2 546	–	–	–	–	–	–	2 546	3 004	3 154
12,4 - Refuse Removal (Head Office)	16 210	15 326	–	–	–	–	1	1	15 327	17 020	17 871
12,5 - Refuse Sites (Head Office)	20 545	20 306	–	–	–	–	447	447	20 753	22 306	24 235
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**62 530**	**68 054**	–	–	–	–	**(778)**	(778)	**67 276**	**65 656**	**68 939**
13,1 - Sewerage: Networks	17 178	22 765	–	–	–	–	(876)	(876)	21 889	18 037	18 939
13,2 - Sewerage: Tank Services	4 287	5 707	–	–	–	–	97	97	5 804	4 501	4 727
13,3 - Sewerage: Treatment Works	8 774	8 959	–	–	–	–	1	1	8 961	9 213	9 673
13,4 - Sewerage: Networks (Head Office)	31 836	30 318	–	–	–	–	–	–	30 318	33 428	35 099
13,5 - Sewerage: Treatment Works (Head Offic	454	304	–	–	–	–	–	–	304	477	501
13,6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	**90 043**	**101 549**	–	–	–	–	**(2 123)**	(2 123)	**99 426**	**94 545**	**99 272**
14,1 - Water: Distribution	37 145	50 172	–	–	–	–	(2 122)	(2 122)	48 049	39 002	40 952
14,2 - Water: Treatment Works	9 280	10 462	–	–	–	–	(0)	(0)	10 462	9 744	10 231
14,3 - Water: Distribution (Head Office)	41 236	38 582	–	–	–	–	–	–	38 582	43 297	45 462
14,4 - Water: Treatment Works (Head Office)	2 382	2 332	–	–	–	–	–	–	2 332	2 501	2 626
Vote 15 - Directorate Development and Com	**72**	**0**	–	–	–	–	**(0)**	(0)	–	**76**	**79**
15,1 - Director: Development and Community S	–	–	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–	–
15,3 - LED	–	–	–	–	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	–	–	–	–	–	–	–	–	–	–	–
15,8 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
15,9 - Human Resources	72	0	–	–	–	–	(0)	(0)	–	76	79
15.10 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**787 445**	**834 254**	–	–	–	–	**9 208**	**9 208**	**843 462**	**822 302**	**864 230**
Surplus/ (Deficit) for the year	**112 960**	**113 982**	–	–	–	–	**(3 316)**	**(3 316)**	**110 667**	**124 440**	**162 405**

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	147 247	152 783	–	–	–	–	–	–	152 783	156 082	165 447
Service charges - Water	93 493	96 037	–	–	–	–	–	–	96 037	99 103	105 049
Service charges - Waste Water Management	44 970	47 373	–	–	–	–	5 133	5 133	52 506	47 669	50 529
Service charges - Waste Management	44 749	44 332	–	–	–	–	–	–	44 332	47 434	50 280
Sale of Goods and Rendering of Services	26 953	14 790	–	–	–	–	–	–	14 790	28 571	30 285
Agency services	9 894	9 894	–	–	–	–	–	–	9 894	10 488	11 117
Interest	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	27 426	25 985	–	–	–	–	–	–	25 985	29 072	30 816
Interest earned from Current and Non Current Assets	7 763	3 850	–	–	–	–	–	–	3 850	8 229	8 722
Dividends	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	1	1	–	–	–	–	–	–	1	1	1
Rental from Fixed Assets	1 716	1 716	–	–	–	–	–	–	1 716	1 819	1 928
Licence and permits	25	25	–	–	–	–	–	–	25	26	28
Operational Revenue	3 406	3 406	–	–	–	–	197	197	3 603	3 611	3 828
Non-Exchange Revenue											
Property rates	161 158	161 124	–	–	–	–	–	–	161 124	170 828	181 077
Surcharges and Taxes	1 917	1 897	–	–	–	–	–	–	1 897	2 032	2 154
Fines, penalties and forfeits	34 394	26 801	–	–	–	–	3 069	3 069	29 870	36 458	38 645
Licences or permits	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	165 950	169 702	–	–	–	–	(556)	(556)	169 146	167 506	178 248
Interest	6 117	4 278	–	–	–	–	–	–	4 278	6 484	6 873
Fuel Levy	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue	5 130	11 488	–	–	–	–	1 500	1 500	12 988	5 438	5 764
Gains on disposal of Assets	45	45	–	–	–	–	–	–	45	48	51
Other Gains	5 301	5 546	–	–	–	–	–	–	5 546	5 619	5 956
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**787 657**	**781 073**	**–**	**–**	**–**	**–**	**9 343**	**9 343**	**790 416**	**826 515**	**876 798**
Expenditure By Type											
Employee related costs	273 249	283 069	–	–	–	–	55	55	283 124	286 911	301 257
Remuneration of councillors	14 356	14 356	–	–	–	–	–	–	14 356	15 074	15 828
Bulk purchases - electricity	100 718	125 718	–	–	–	–	–	–	125 718	105 754	111 041
Inventory consumed	39 926	44 441	–	–	–	–	2 076	2 076	46 517	41 922	44 018
Debt impairment	127 000	111 018	–	–	–	–	3 048	3 048	114 066	133 350	140 017
Depreciation and amortisation	35 811	35 691	–	–	–	–	–	–	35 691	37 602	39 482
Interest	47 642	46 933	–	–	–	–	3 000	3 000	49 933	50 759	54 110
Contracted services	58 065	64 744	–	–	–	–	5 375	5 375	70 119	60 968	64 017
Transfers and subsidies	5 781	8 017	–	–	–	–	–	–	8 017	820	861
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–	–
Operational costs	76 381	92 955	–	–	–	–	(4 246)	(4 246)	88 709	80 201	84 211
Losses on disposal of Assets	3 214	1 564	–	–	–	–	–	–	1 564	3 375	3 543
Other Losses	5 301	5 746	–	–	–	–	(100)	(100)	5 646	5 566	5 844
Total Expenditure	**787 445**	**834 254**	**–**	**–**	**–**	**–**	**9 208**	**9 208**	**843 462**	**822 302**	**864 230**
Surplus/(Deficit)	**212**	**(53 181)**	**–**	**–**	**–**	**–**	**135**	**135**	**(53 045)**	**4 214**	**12 568**
Transfers and subsidies - capital (monetary allocations)	112 748	65 373	–	–	–	–	(3 451)	(3 451)	61 922	120 226	149 837
Transfers and subsidies - capital (in-kind - all)	–	101 790	–	–	–	–	–	–	101 790		
Surplus/(Deficit) before taxation	**112 960**	**113 982**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**110 667**	**124 440**	**162 405**
Income Tax	–	–	–	–	–	–	–	–	–		
Surplus/(Deficit) after taxation	**112 960**	**113 982**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**110 667**	**124 440**	**162 405**
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–		
Surplus/(Deficit) attributable to municipality	**112 960**	**113 982**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**110 667**	**124 440**	**162 405**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–		
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–		
Surplus/ (Deficit) for the year	**112 960**	**113 982**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**110 667**	**124 440**	**162 405**

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	5	6	7	8	9	10	11	12			
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote											
Multi-year expenditure *to be adjusted*											
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	12 370	12 074	–	–	–	–	0	0	12 074	33 240	14 343
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	11 413	6 200	–	–	–	–	(1 707)	(1 707)	4 493	13 350	11 200
Vote 5 - Economic Development and Planning	62 783	123 684	–	–	–	–	0	0	123 684	88 361	114 960
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	5 000	0	–	–	–	–	(0)	(0)	–	7 500	8 500
Vote 13 - Waste water management	25 057	5 971	–	–	–	–	(2 992)	(2 992)	2 979	34 870	44 333
Vote 14 - Water	8 162	10 418	–	–	–	–	(0)	(0)	10 418	39 352	48 155
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**124 785**	**158 348**	**–**	**–**	**–**	**–**	**(4 699)**	**(4 699)**	**153 649**	**216 672**	**241 491**
Single-year expenditure *to be adjusted*											
Vote 1 - Directorate Finance	276	409	–	–	–	–	0	0	409	–	–
Vote 2 - Community Services	29 474	4 967	–	–	–	–	7 438	7 438	12 405	14 584	9 250
Vote 3 - Corporate services	1 527	603	–	–	–	–	(0)	(0)	603	–	–
Vote 4 - Electricity	7 290	144	–	–	–	–	(0)	(0)	144	500	33 000
Vote 5 - Economic Development and Planning	14 290	3 257	–	–	–	–	(0)	(0)	3 257	–	–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	40	0	–	–	–	–	(0)	(0)	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	–	–	–	–	–	–	–	–	–	6 361	1 000
Vote 13 - Waste water management	19 400	8 667	–	–	–	–	(2 532)	(2 532)	6 134	8 128	22 780
Vote 14 - Water	22 593	5 570	–	–	–	–	(2 000)	(2 000)	3 570	24 701	10 897
Vote 15 - Directorate Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**94 890**	**23 616**	**–**	**–**	**–**	**–**	**2 905**	**2 905**	**26 521**	**54 274**	**76 927**
Total Capital Expenditure - Vote	**219 675**	**181 964**	**–**	**–**	**–**	**–**	**(1 793)**	**(1 793)**	**180 170**	**270 946**	**318 418**
Capital Expenditure - Functional											
Governance and administration	**12 962**	**1 707**	**–**	**–**	**–**	**–**	**7 424**	**7 424**	**9 131**	**–**	**–**
Executive and council	–	–	–	–	–	–	–	–	–	–	–
Finance and administration	12 962	1 707	–	–	–	–	7 424	7 424	9 131	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**82 508**	**128 245**	**–**	**–**	**–**	**–**	**14**	**14**	**128 259**	**94 101**	**128 303**
Community and social services	2 752	791	–	–	–	–	–	–	791	2 000	–
Sport and recreation	3 420	2 513	–	–	–	–	(0)	(0)	2 513	3 740	13 343
Public safety	163	0	–	–	–	–	13	13	14	–	–
Housing	76 173	124 942	–	–	–	–	0	0	124 942	88 361	114 960
Health	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**25 290**	**15 042**	**–**	**–**	**–**	**–**	**0**	**0**	**15 042**	**42 084**	**10 250**
Planning and development	940	2 000	–	–	–	–	–	–	2 000	–	–
Road transport	24 350	13 042	–	–	–	–	0	0	13 042	42 084	10 250
Environmental protection	–	–	–	–	–	–	–	–	–	–	–
Trading services	**98 915**	**36 969**	**–**	**–**	**–**	**–**	**(9 231)**	**(9 231)**	**27 738**	**134 761**	**179 865**
Energy sources	18 703	6 344	–	–	–	–	(1 707)	(1 707)	4 637	13 850	44 200
Water management	30 755	15 988	–	–	–	–	(2 000)	(2 000)	13 988	64 052	59 052
Waste water management	44 457	14 638	–	–	–	–	(5 524)	(5 524)	9 113	42 998	67 113
Waste management	5 000	0	–	–	–	–	(0)	(0)	–	13 861	9 500
Other	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**219 675**	**181 964**	**–**	**–**	**–**	**–**	**(1 793)**	**(1 793)**	**180 170**	**270 946**	**318 418**
Funded by:											
National Government	35 855	35 797	–	–	–	–	(3 451)	(3 451)	32 346	31 865	34 877
Provincial Government	76 893	29 506	–	–	–	–	(0)	(0)	29 506	88 361	114 960
District Municipality	–	70	–	–	–	–	–	–	70	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**112 748**	**65 373**	**–**	**–**	**–**	**–**	**(3 451)**	**(3 451)**	**61 922**	**120 226**	**149 837**
Borrowing	98 104	0	–	–	–	–	(0)	(0)	–	111 806	131 113
Internally generated funds	8 823	116 591	–	–	–	–	1 657	1 657	118 248	38 914	37 468
Total Capital Funding	**219 675**	**181 964**	**–**	**–**	**–**	**–**	**(1 793)**	**(1 793)**	**180 170**	**270 946**	**318 418**

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 29 May 2025

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–	–
1,1 - Asset Management	–	–	–	–	–	–	–	–	–	–	–
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	–	–	–	–	–	–	–	–	–	–	–
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	–	–	–	–	–	–	–	–	–	–	–
1,6 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
1,7 - SCM	–	–	–	–	–	–	–	–	–	–	–
1,8 - Valuation Services	–	–	–	–	–	–	–	–	–	–	–
1,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	12 370	12 074	–	–	–	–	0	0	12 074	33 240	14 343
2,1 - Cemeteries	2 000	0	–	–	–	–	(0)	(0)	–	2 000	–
2,2 - Libraries	–	–	–	–	–	–	–	–	–	–	–
2,3 - Community Services	–	–	–	–	–	–	–	–	–	–	–
2,4 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
2,5 - Sustainable Development	–	–	–	–	–	–	–	–	–	–	–
2,6 - Fleet	–	–	–	–	–	–	–	–	–	–	–
2,7 - Property Services	–	–	–	–	–	–	–	–	–	–	–
2,8 - Sports and Culture	2 670	2 513	–	–	–	–	(0)	(0)	2 513	3 740	13 343
2,9 - Roads and Stormwater	500	9 561	–	–	–	–	0	0	9 561	5 500	1 000
2.10 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
2.11 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
2.12 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
2.13 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
2.14 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
2.15 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
2.16 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
2.17 - Motor Licensing and Testing Station	7 200	0	–	–	–	–	(0)	(0)	–	22 000	–
2.18 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–	–
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	–	–	–	–	–	–	–	–	–	–	–
3,6 - IT Services	–	–	–	–	–	–	–	–	–	–	–
3,7 - Legal Services	–	–	–	–	–	–	–	–	–	–	–
3,8 - Property Services	–	–	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	–	–	–	–	–	–	–	–	–	–	–
3.10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–	–	–
3.11 - Council Support	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	11 413	6 200	–	–	–	–	(1 707)	(1 707)	4 493	13 350	11 200
4,1 - Electricity: Distribution	11 413	6 200	–	–	–	–	(1 707)	(1 707)	4 493	12 550	10 400
4,2 - Electricity: Street Lights	–	–	–	–	–	–	–	–	–	800	800
4,3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
4,4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
4,5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
4,6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
4,7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
4,8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
4,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
4.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	62 783	123 684	–	–	–	–	0	0	123 684	88 361	114 960
5,1 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–
5,2 - Human Settlements	62 783	123 684	–	–	–	–	0	0	123 684	88 361	114 960
5,3 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
5,4 - Town Planning	–	–	–	–	–	–	–	–	–	–	–
5,5 - Building Control	–	–	–	–	–	–	–	–	–	–	–
5,6 - Property Management	–	–	–	–	–	–	–	–	–	–	–
5,7 - LED	–	–	–	–	–	–	–	–	–	–	–
5,8 - Tourism	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	–	–	–	–	–	–	–	–	–	–	–
6,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 29 May 2025

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Vote 8 - Technical and Infrastructure Implementation Servi	–	–	–	–	–	–	–	–	–	–	–
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–	–
8.6 - Town Planning	–	–	–	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
8,8 - Director: Technical Services and Planning	–	–	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	–	–	–	–	–	–	–	–	–	–	–
8.10 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	5 000	0	–	–	–	–	(0)	(0)	–	7 500	8 500
12,1 - Refuse Removal	–	–	–	–	–	–	–	–	–	–	–
12,2 - Refuse Sites	5 000	0	–	–	–	–	(0)	(0)	–	7 500	8 500
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–	–	–
12,4 - Refuse Removal (Head Office)	–	–	–	–	–	–	–	–	–	–	–
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–		
Vote 13 - Waste water management	25 057	5 971	–	–	–	–	(2 992)	(2 992)	2 979	34 870	44 333
13,1 - Sewerage: Networks	5 000	0	–	–	–	–	(0)	(0)	–	10 848	16 408
13,2 - Sewerage: Tank Services	2 609	160	–	–	–	–	0	0	160	4 109	4 109
13,3 - Sewerage: Treatment Works	17 448	5 811	–	–	–	–	(2 992)	(2 992)	2 819	19 913	23 817
13,4 - Sewerage: Networks (Head Office)	–	–	–	–	–	–	–	–	–	–	–
13,5 - Sewerage: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–		
Vote 14 - Water	8 162	10 418	–	–	–	–	(0)	(0)	10 418	39 352	48 155
14,1 - Water: Distribution	–	–	–	–	–	–	–	–	–	19 640	34 155
14,2 - Water: Treatment Works	8 162	10 418	–	–	–	–	(0)	(0)	10 418	19 712	14 000
14,3 - Water: Distribution (Head Office)	–	–	–	–	–	–	–	–	–	–	–
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Community Service	–	–	–	–	–	–	–	–	–	–	–
15,1 - Director: Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–	–
15,3 - LED	–	–	–	–	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	–	–	–	–	–	–	–	–	–	–	–
15,8 - Town Administration	–	–	–	–	–	–	–	–	–	–	–
15,9 - Human Resources	–	–	–	–	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	–	–	–	–	–	–	–	–	–	–	–
15.20 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
15.21 - Library Services	–	–	–	–	–	–	–	–	–	–	–
15.22 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	–	–	–	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	124 785	158 348	–	–	–	–	(4 699)	(4 699)	153 649	215 672	241 491

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 29 May 2025

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation											
Vote 1 - Directorate Finance	276	409	–	–	–	–	0	0	409	–	–
1,1 - Asset Management	50	354	–	–	–	–	0	0	354	–	–
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	151	55	–	–	–	–	–	–	55	–	–
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	–	–	–	–	–	–	–	–	–	–	–
1,6 - Risk Management	–	–	–	–	–	–	–	–	–	–	–
1,7 - SCM	75	0	–	–	–	–	(0)	(0)	–	–	–
1,8 - Valuation Services	–	–	–	–	–	–	–	–	–	–	–
1,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	29 474	4 967	–	–	–	–	7 438	7 438	12 405	14 584	9 250
2,1 - Cemeteries	742	721	–	–	–	–	–	–	721	–	–
2,2 - Libraries	10	0	–	–	–	–	(0)	(0)	–	–	–
2,3 - Community Services	–	–	–	–	–	–	–	–	–	–	–
2,4 - Town Administration	1 152	695	–	–	–	–	(0)	(0)	695	–	–
2,5 - Sustainable Development	–	70	–	–	–	–	–	–	70	–	–
2,6 - Fleet	10 008	0	–	–	–	–	7 424	7 424	7 424	–	–
2,7 - Property Services	–	–	–	–	–	–	–	–	–	–	–
2,8 - Sports and Culture	750	0	–	–	–	–	(0)	(0)	–	–	–
2,9 - Roads and Stormwater	16 650	3 481	–	–	–	–	0	0	3 481	14 584	9 250
2.10 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
2.11 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
2.12 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
2.13 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
2.14 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
2.15 - Traffic Services	163	0	–	–	–	–	13	13	14	–	–
2.16 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
2.17 - Motor Licensing and Testing Station	–	–	–	–	–	–	–	–	–	–	–
2.18 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate services	1 527	603	–	–	–	–	(0)	(0)	603	–	–
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	73	0	–	–	–	–	(0)	(0)	–	–	–
3,6 - IT Services	950	603	–	–	–	–	(0)	(0)	603	–	–
3,7 - Legal Services	311	0	–	–	–	–	(0)	(0)	–	–	–
3,8 - Property Services	–	–	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	194	0	–	–	–	–	(0)	(0)	–	–	–
3.10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–	–	–
3.11 - Council Support	–	–	–	–	–	–	–		–	–	–
Vote 4 - Electricity	7 290	144	–	–	–	–	(0)	(0)	144	500	33 000
4,1 - Electricity: Distribution	2 290	144	–	–	–	–	(0)	(0)	144	500	33 000
4,2 - Electricity: Street Lights	5 000	0	–	–	–	–	(0)	(0)	–	–	–
Vote 5 - Economic Development and Planning	14 290	3 257	–	–	–	–	(0)	(0)	3 257	–	–
5,1 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–
5,2 - Human Settlements	13 390	1 257	–	–	–	–	(0)	(0)	1 257	–	–
5,3 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
5,4 - Town Planning	–	–	–	–	–	–	–	–	–	–	–
5,5 - Building Control	–	–	–	–	–	–	–	–	–	–	–
5,6 - Property Management	–	–	–	–	–	–	–	–	–	–	–
5,7 - LED	900	2 000	–	–	–	–	–	–	2 000	–	–
5,8 - Tourism	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	–	–	–	–	–	–	–	–	–	–	–
6,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 29 May 2025

Vote Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[insert departmental structure etc]		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
Vote 8 - Technical and Infrastructure Implementation Servi	40	0	–	–	–	–	(0)	(0)	–	–	–
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–	–
8,6 - Town Planning	–	–	–	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
8,8 - Director: Technical Services and Planning	–	–	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	–	–	–	–	–	–	–	–	–	–	–
8,10 - Technical and Infrastructure Implementation Services	40	0	–	–	–	–	(0)	(0)	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	–	–	–	–	–	–	–	–	–	6 361	1 000
12,1 - Refuse Removal	–	–	–	–	–	–	–	–	–	–	–
12,2 - Refuse Sites	–	–	–	–	–	–	–	–	–	6 361	1 000
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–	–	–
12,4 - Refuse Removal (Head Office)	–	–	–	–	–	–	–	–	–	–	–
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	19 400	8 667	–	–	–	–	(2 532)	(2 532)	6 134	8 128	22 780
13,1 - Sewerage: Networks	18 300	8 500	–	–	–	–	(2 532)	(2 532)	5 968	5 503	22 780
13,2 - Sewerage: Tank Services	–	–	–	–	–	–	–	–	–	–	–
13,3 - Sewerage: Treatment Works	1 100	167	–	–	–	–	–	–	167	2 625	–
13,4 - Sewerage: Networks (Head Office)	–	–	–	–	–	–	–	–	–	–	–
13,5 - Sewerage: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	22 593	5 570	–	–	–	–	(2 000)	(2 000)	3 570	24 701	10 897
14,1 - Water: Distribution	22 593	5 570	–	–	–	–	(2 000)	(2 000)	3 570	24 701	2 104
14,2 - Water: Treatment Works	–	–	–	–	–	–	–	–	–	–	8 794
14,3 - Water: Distribution (Head Office)	–	–	–	–	–	–	–	–	–	–	–
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Community Service	–	–	–	–	–	–	–	–	–	–	–
15,1 - Director: Development and Community Services	–	–	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–	–
15,3 - LED	–	–	–	–	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	–	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	–	–	–	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	–	–	–	–	–	–	–	–	–	–	–
15.20 - Community Halls	–	–	–	–	–	–	–	–	–	–	–
15.21 - Library Services	–	–	–	–	–	–	–	–	–	–	–
15.22 - Traffic Services	–	–	–	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	–	–	–	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	–	–	–	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	–	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	94 890	23 616	–	–	–	–	2 905	2 905	26 521	54 274	76 927
Total Capital Expenditure	219 675	181 964	–	–	–	–	(1 793)	(1 793)	180 170	270 946	318 418

Choose name from list - Table B6 Adjustments Budget Financial Position - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS											
Current assets											
Cash and cash equivalents	–	12 967	–	–	–	–	(1 230)	(1 230)	11 736	20 345	23 274
Trade and other receivables from exchange transactions	40 695	41 913	–	–	–	–	1 509	1 509	43 423	30 384	17 560
Receivables from non-exchange transactions	57 280	31 059	–	–	–	–	(439)	(439)	30 619	43 958	58 434
Current portion of non-current receivables	702	1 787	–	–	–	–	–	–	1 787	1 787	1 787
Inventory	12 458	8 949	–	–	–	–	–	–	8 949	8 949	8 949
VAT	13 107	13 106	–	–	–	–	–	–	13 106	13 106	13 106
Other current assets	611	631	–	–	–	–	–	–	631	631	631
Total current assets	**124 852**	**110 412**	**–**	**–**	**–**	**–**	**(160)**	**(160)**	**110 251**	**119 160**	**123 740**
Non current assets											
Investments	16 429	8 649	–	–	–	–	–	–	8 649	8 649	8 649
Investment property	68 565	67 393	–	–	–	–	–	–	67 393	67 393	67 393
Property, plant and equipment	1 484 321	1 328 034	–	–	–	–	(1 793)	(1 793)	1 326 241	1 556 274	1 831 734
Biological assets	–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	–	–	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–	–
Intangible assets	152	154	–	–	–	–	–	–	154	90	23
Trade and other receivables from exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–	–	–	–	–	–	–
Other non-current assets	940	5 131	–	–	–	–	–	–	5 131	5 131	5 131
Total non current assets	**1 570 408**	**1 409 361**	**–**	**–**	**–**	**–**	**(1 793)**	**(1 793)**	**1 407 567**	**1 637 537**	**1 912 930**
TOTAL ASSETS	**1 695 260**	**1 519 772**	**–**	**–**	**–**	**–**	**(1 954)**	**(1 954)**	**1 517 818**	**1 756 697**	**2 036 671**
LIABILITIES											
Current liabilities											
Bank overdraft	18 737	0	–	–	–	–	(0)	(0)	–	–	–
Financial liabilities	29 204	21 257	–	–	–	–	–	–	21 257	43 255	39 524
Consumer deposits	6 164	6 513	–	–	–	–	–	–	6 513	6 904	7 318
Trade and other payables from exchange transactions	113 954	265 995	–	–	–	–	1 362	1 362	267 356	275 418	281 555
Trade and other payables from non-exchange transactions	788	16 445	–	–	–	–	(0)	(0)	16 445	16 445	16 445
Provisions	34 343	44 817	–	–	–	–	–	–	44 817	49 299	54 229
VAT	–	–	–	–	–	–	–	–	–	–	–
Other current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total current liabilities	**203 190**	**355 027**	**–**	**–**	**–**	**–**	**1 362**	**1 362**	**356 389**	**391 321**	**399 071**
Non current liabilities											
Borrowing	269 769	133 238	–	–	–	–	–	–	133 238	190 939	276 628
Provisions	217 030	194 493	–	–	–	–	–	–	194 493	216 298	240 429
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities	**486 799**	**327 731**	**–**	**–**	**–**	**–**	**–**	**–**	**327 731**	**407 237**	**517 057**
TOTAL LIABILITIES	**689 989**	**682 758**	**–**	**–**	**–**	**–**	**1 362**	**1 362**	**684 120**	**798 558**	**916 127**
NET ASSETS	**1 005 270**	**837 014**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**833 698**	**958 138**	**1 120 543**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	1 005 270	837 014	–	–	–	–	(3 316)	(3 316)	833 698	958 138	1 120 543
Funds and Reserves	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**1 005 270**	**837 014**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**833 698**	**958 138**	**1 120 543**

Choose name from list - Table B7 Adjustments Budget Cash Flows - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	149 906	153 229	–	–	–	–	–	–	153 229	162 457	172 204
Service charges	273 833	282 078	–	–	–	–	3 624	3 624	285 702	289 769	307 155
Other revenue	45 601	45 402	–	–	–	–	2 257	2 257	47 659	55 735	59 135
Transfers and Subsidies - Operational	165 950	138 013	–	–	–	–	(556)	(556)	137 457	167 506	178 248
Transfers and Subsidies - Capital	112 748	58 790	–	–	–	–	(3 451)	(3 451)	55 339	120 226	149 837
Interest	10 335	6 876	–	–	–	–	–	–	6 876	11 784	12 491
Dividends	–	–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees	(588 435)	(553 392)	–	–	–	–	(1 898)	(1 898)	(555 290)	(580 678)	(611 396)
Finance charges	(25 297)	(25 999)	–	–	–	–	(3 000)	(3 000)	(28 999)	(26 562)	(27 890)
Transfers and Subsidies	(5 781)	(8 017)		–	–	–	–	–	(8 017)	(820)	(861)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**138 860**	**96 979**	**–**	**–**	**–**	**–**	**(3 024)**	**(3 024)**	**93 955**	**199 417**	**238 924**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	45	45	–	–	–	–	–	–	45	48	51
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(1 217)	6 227	–	–	–	–	–	–	6 227	–	–
Payments											
Capital assets	(219 675)	(80 173)	–	–	–	–	1 793	1 793	(78 380)	(270 946)	(318 418)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(220 847)**	**(73 902)**	**–**	**–**	**–**	**–**	**1 793**	**1 793**	**(72 108)**	**(270 898)**	**(318 368)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	98 104	0	–	–	–	–	(0)	(0)	–	111 806	131 113
Increase (decrease) in consumer deposits	349	369	–	–	–	–	–	–	369	391	414
Payments											
Repayment of borrowing	(34 171)	(26 862)	–	–	–	–	–	–	(26 862)	(32 107)	(49 155)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**64 283**	**(26 494)**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**(26 494)**	**80 089**	**82 373**
NET INCREASE/ (DECREASE) IN CASH HELD	**(17 704)**	**(3 416)**	**–**	**–**	**–**	**–**	**(1 230)**	**(1 230)**	**(4 646)**	**8 608**	**2 929**
Cash/cash equivalents at the year begin:	(1 033)	16 383	–	–	–	–	–	–	16 383	11 736	20 345
Cash/cash equivalents at the year end:	(18 737)	12 967	–	–	–	–	(1 230)	(1 230)	11 736	20 345	23 274

Choose name from list - Table B8 Cash backed reserves/accumulated surplus reconciliation - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available											
Cash/cash equivalents at the year end	(18 737)	12 967	–	–	–	–	(1 230)	(1 230)	11 736	20 345	23 274
Other current investments > 90 days	–	0	–	–	–	–	(0)	(0)	0	–	–
Non current assets - Investments	16 429	8 649	–	–	–	–	–	–	8 649	8 649	8 649
Cash and investments available:	**(2 308)**	**21 616**	**–**	**–**	**–**	**–**	**(1 230)**	**(1 230)**	**20 385**	**28 994**	**31 923**
Applications of cash and investments											
Unspent conditional transfers	663	16 321	–	–	–	–	(0)	(0)	16 321	16 321	16 321
Unspent borrowing	–	–	–	–	–	–	–	–	–	–	–
Statutory requirements	–	–	–	–	–	–	–	–	–		
Other working capital requirements	33 177	178 105	–	–	–	–	486	486	178 591	27 855	21 081
Other provisions	34 343	44 817	–	–	–	–	–	–	44 817	36 404	38 588
Long term investments committed	16 429	16 429	–	–	–	–	(7 929)	(7 929)	8 500	17 743	19 162
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:	**84 612**	**255 671**	**–**	**–**	**–**	**–**	**(7 443)**	**(7 443)**	**248 229**	**98 322**	**95 152**
Surplus(shortfall)	**(86 920)**	**(234 056)**	**–**	**–**	**–**	**–**	**6 213**	**6 213**	**(227 843)**	**(69 329)**	**(63 229)**

Choose name from list - Table B9 Asset Management - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
CAPITAL EXPENDITURE											
Total New Assets *to be adjusted*	**92 422**	**139 374**	–	–	–	–	**(1 693)**	**(1 693)**	**137 680**	**116 161**	**151 760**
Roads Infrastructure	–	6 742	–	–	–	–	0	0	6 742	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	5 913	5 913	–	–	–	–	(1 707)	(1 707)	4 206	5 800	36 800
Water Supply Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	75 983	124 800	–	–	–	–	0	0	124 800	88 361	114 960
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	81 896	137 455	–	–	–	–	(1 707)	(1 707)	135 748	94 161	151 760
Community Facilities	7 200	0	–	–	–	–	(0)	(0)	–	22 000	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Assets	7 200	0	–	–	–	–	(0)	(0)	–	22 000	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	1 222	1 083	–	–	–	–	(0)	(0)	1 083	–	–
Furniture and Office Equipment	701	836	–	–	–	–	(0)	(0)	836	–	–
Machinery and Equipment	1 403	0	–	–	–	–	13	13	14	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	**6 579**	**6 885**	–	–	–	–	**(0)**	**(0)**	**6 885**	**5 500**	**3 000**
Roads Infrastructure	–	6 300	–	–	–	–	–	–	6 300	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1 500	72	–	–	–	–	(0)	(0)	72	500	3 000
Water Supply Infrastructure	5 000	514	–	–	–	–	0	0	514	5 000	–
Sanitation Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	6 500	6 885	–	–	–	–	(0)	(0)	6 885	5 500	3 000
Community Facilities	–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	45	0	–	–	–	–	(0)	(0)	–	–	–
Furniture and Office Equipment	16	0	–	–	–	–	(0)	(0)	–	–	–
Machinery and Equipment	18	0	–	–	–	–	(0)	(0)	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table B9 Asset Management - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Total Upgrading of Existing Assets *to be adjusted*	**120 674**	**35 704**	–	–	–	–	**(100)**	**(100)**	**35 604**	**149 285**	**163 658**
Roads Infrastructure	15 150	0	–	–	–	–	(0)	(0)	–	20 084	9 450
Storm water Infrastructure	2 000	0	–	–	–	–	(0)	(0)	–	–	800
Electrical Infrastructure	11 200	359	–	–	–	–	(0)	(0)	359	7 550	4 400
Water Supply Infrastructure	21 593	5 056	–	–	–	–	(2 000)	(2 000)	3 056	43 341	36 258
Sanitation Infrastructure	52 619	25 056	–	–	–	–	(5 524)	(5 524)	19 532	62 709	89 907
Solid Waste Infrastructure	1 000	0	–	–	–	–	(0)	(0)	–	9 861	9 500
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	103 562	30 471	–	–	–	–	(7 524)	(7 524)	22 947	143 545	150 315
Community Facilities	3 642	2 721	–	–	–	–	–	–	2 721	2 000	–
Sport and Recreation Facilities	3 420	2 513	–	–	–	–	(0)	(0)	2 513	3 740	13 343
Community Assets	7 062	5 234	–	–	–	–	(0)	(0)	5 234	5 740	13 343
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	50	0	–	–	–	–	(0)	(0)	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–	–	–
Transport Assets	10 000	0	–	–	–	–	7 424	7 424	7 424	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	219 675	181 964	–	–	–	–	(1 793)	(1 793)	180 170	270 946	318 418
Roads Infrastructure	15 150	13 042	–	–	–	–	0	0	13 042	20 084	9 450
Storm water Infrastructure	2 000	0	–	–	–	–	(0)	(0)	–	–	800
Electrical Infrastructure	18 613	6 344	–	–	–	–	(1 707)	(1 707)	4 637	13 850	44 200
Water Supply Infrastructure	26 593	5 570	–	–	–	–	(2 000)	(2 000)	3 570	48 341	36 258
Sanitation Infrastructure	128 602	149 856	–	–	–	–	(5 524)	(5 524)	144 332	151 070	204 867
Solid Waste Infrastructure	1 000	0	–	–	–	–	(0)	(0)	–	9 861	9 500
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	191 958	174 811	–	–	–	–	(9 231)	(9 231)	165 580	243 206	305 075
Community Facilities	10 842	2 721	–	–	–	–	(0)	(0)	2 721	24 000	–
Sport and Recreation Facilities	3 420	2 513	–	–	–	–	(0)	(0)	2 513	3 740	13 343
Community Assets	14 262	5 234	–	–	–	–	(0)	(0)	5 234	27 740	13 343
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–	–	–
Computer Equipment	1 317	1 083	–	–	–	–	(0)	(0)	1 083	–	–
Furniture and Office Equipment	717	836	–	–	–	–	(0)	(0)	836	–	–
Machinery and Equipment	1 421	0	–	–	–	–	13	13	14	–	–
Transport Assets	10 000	0	–	–	–	–	7 424	7 424	7 424	–	–
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Table B9 Asset Management - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
TOTAL CAPITAL EXPENDITURE *to be adjusted*	**219 675**	**181 964**	**–**	**–**	**–**	**–**	**(1 793)**	**(1 793)**	**180 170**	**270 946**	**318 418**
ASSET REGISTER SUMMARY - PPE (WDV)	1 553 039	1 397 145	–	–	–	–	(3 358)	(3 358)	1 393 787	1 623 757	1 899 150
Roads Infrastructure	203 396	150 945	–	–	–	–	0	0	150 945	166 577	171 352
Storm water Infrastructure	84 399	60 813	–	–	–	–	–	–	60 813	60 295	60 552
Electrical Infrastructure	164 156	153 942	–	–	–	–	(1 707)	(1 707)	152 235	162 170	202 259
Water Supply Infrastructure	264 102	231 110	–	–	–	–	(2 000)	(2 000)	229 110	269 311	297 023
Sanitation Infrastructure	480 470	473 619	–	–	–	–	(5 524)	(5 524)	468 095	609 088	803 374
Solid Waste Infrastructure	62 674	66 059	–	–	–	–	–	–	66 059	72 157	77 706
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	**1 259 196**	**1 136 489**	**–**	**–**	**–**	**–**	**(9 231)**	**(9 231)**	**1 127 257**	**1 339 599**	**1 612 265**
Community Assets	30 588	5 358	–	–	–	–	(0)	(0)	5 358	33 074	46 392
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Investment properties	68 565	67 393	–	–	–	–	–	–	67 393	67 393	67 393
Other Assets	82 504	87 946	–	–	–	–	–	–	87 946	83 518	78 870
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–
Intangible Assets	152	154	–	–	–	–	–	–	154	90	23
Computer Equipment	6 795	6 642	–	–	–	–	(0)	(0)	6 642	5 768	4 851
Furniture and Office Equipment	5 458	5 906	–	–	–	–	(1 564)	(1 564)	4 342	3 599	2 819
Machinery and Equipment	9 940	5 577	–	–	–	–	14	14	5 590	4 706	3 777
Transport Assets	48 008	39 760	–	–	–	–	7 424	7 424	47 184	44 088	40 838
Land	41 832	41 922	–	–	–	–	–	–	41 922	41 922	41 922
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–		–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**1 553 039**	**1 397 145**	**–**	**–**	**–**	**–**	**(3 358)**	**(3 358)**	**1 393 787**	**1 623 757**	**1 899 150**
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	35 811	35 691	–	–	–	–	–	–	35 691	37 602	39 482
Repairs and Maintenance by asset class	**127 935**	**136 021**	**–**	**–**	**–**	**–**	**(1 197)**	**(1 197)**	**134 824**	**134 331**	**141 048**
Roads Infrastructure	25 300	24 795	–	–	–	–	1 374	1 374	26 169	26 565	27 894
Storm water Infrastructure	183	107	–	–	–	–	(0)	(0)	107	192	202
Electrical Infrastructure	13 533	12 530	–	–	–	–	15	15	12 545	14 209	14 920
Water Supply Infrastructure	17 991	22 267	–	–	–	–	(2 116)	(2 116)	20 151	18 890	19 835
Sanitation Infrastructure	27 504	33 457	–	–	–	–	(787)	(787)	32 670	28 880	30 324
Solid Waste Infrastructure	4 648	4 106	–	–	–	–	–	–	4 106	4 880	5 124
Rail Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–	–	–
Infrastructure	89 159	97 261	–	–	–	–	(1 513)	(1 513)	95 748	93 617	98 297
Community Facilities	13 038	11 134	–	–	–	–	15	15	11 149	13 690	14 375
Sport and Recreation Facilities	515	332	–	–	–	–	31	31	362	541	568
Community Assets	13 553	11 466	–	–	–	–	46	46	11 512	14 231	14 942
Heritage Assets	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	90	40	–	–	–	–	–	–	40	95	99
Investment properties	90	40	–	–	–	–	–	–	40	95	99
Operational Buildings	9 028	8 345	–	–	–	–	69	69	8 414	9 480	9 954
Housing	909	754	–	–	–	–	–	–	754	955	1 002
Other Assets	9 938	9 099	–	–	–	–	69	69	9 168	10 434	10 956
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–	–	–
Licences and Rights	8 360	10 425	–	–	–	–	171	171	10 596	8 778	9 217
Intangible Assets	8 360	10 425	–	–	–	–	171	171	10 596	8 778	9 217
Computer Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	136	304	–	–	–	–	–	–	304	143	150
Machinery and Equipment	1 472	1 533	–	–	–	–	1	1	1 534	1 546	1 623
Transport Assets	5 227	5 893	–	–	–	–	29	29	5 922	5 488	5 763
Land	–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	**163 746**	**171 712**	**–**	**–**	**–**	**–**	**(1 197)**	**(1 197)**	**170 515**	**171 933**	**180 530**
Renewal and upgrading of Existing Assets as % of total c	*57,9%*	*23,4%*							*23,6%*	*57,1%*	*52,3%*
Renewal and upgrading of Existing Assets as % of depre	*355,3%*	*119,3%*							*119,0%*	*411,6%*	*422,1%*
R&M as a % of PPE	*8,2%*	*9,7%*							*9,7%*	*8,3%*	*7,4%*
Renewal and upgrading and R&M as a % of PPE	*16,4%*	*12,8%*							*12,7%*	*17,8%*	*16,2%*

Choose name from list - Table B10 Basic service delivery measurement - 29 May 2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets											
Water:											
Piped water inside dwelling	41	41	–	–	–	–	–	–	41	43	44
Piped water inside yard (but not in dwelling)	14	14	–	–	–	–	–	–	14	15	15
Using public tap (at least min.service level)	9	9	–	–	–	–	–	–	9	9	9
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	64	64	–	–	–	–	–	–	64	66	68
Using public tap (< min.service level)	0	0	–	–	–	–	–	–	0	0	0
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
No water supply	2	2	–	–	–	–	–	–	2	1750	1550
Below Minimum Servic Level sub-total	2	2	–	–	–	–	–	–	2	2	2
Total number of households	**66**	**66**	–	–	–	–	–	–	**66**	**68**	**70**
Sanitation/sewerage:											
Flush toilet (connected to sewerage)	20	20	–	–	–	–	–	–	19 778	20	21
Flush toilet (with septic tank)	16	16	–	–	–	–	–	–	15 500	16	16
Chemical toilet	0	0	–	–	–	–	–	–	70	0	0
Pit toilet (ventilated)	0	0	–	–	–	–	–	–	130	0	0
Other toilet provisions (> min.service level)	8	8	–	–	–	–	–	–	7 790	8	8
Minimum Service Level and Above sub-total	43	43	–	–	–	–	–	–	43	44	44
Bucket toilet	0	0	–	–	–	–	–	–	30	0	0
Other toilet provisions (< min.service level)	0	0	–	–	–	–	–	–	100	0	0
No toilet provisions	1	1	–	–	–	–	–	–	500	1	1
Below Minimum Servic Level sub-total	1	1	–	–	–	–	–	–	1	1	1
Total number of households	**44**	**44**	–	–	–	–	–	–	**44**	**44**	**45**
Energy:											
Electricity (at least min. service level)	0	0	–	–	–	–	–	–	42	0	0
Electricity - prepaid (> min.service level)	8	8	–	–	–	–	–	–	8 012	8	9
Minimum Service Level and Above sub-total	8	8	–	–	–	–	–	–	8	8	9
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	8	8	–	–	–	–	–	–	8	8	9
Refuse:											
Removed at least once a week (min.service)	–	–	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–	–	–
Below Minimum Servic Level sub-total	–	–	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service											
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–	–	–
Informal Settlements	–	–	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided (R'000)											
Water (6 kilolitres per indigent household per month)	14 277	14 862	–	–	–	–	–	–	14 862	15 134	16 042
Sanitation (free sanitation service to indigent households)	14 488	14 930	–	–	–	–	–	–	14 930	15 358	16 279
Electricity/other energy (50kwh per indigent household per month)	6 786	6 892	–	–	–	–	–	–	6 892	7 193	7 625
Refuse (removed once a week for indigent households)	16 315	16 754	–	–	–	–	–	–	16 754	17 293	18 331
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	51 866	53 438	–	–	–	–	–	–	53 438	54 978	58 277
Total cost of FBS provided	103 733	106 876	–	–	–	–	–	–	106 876	109 957	116 554
Highest level of free service provided											
Property rates (R'000 value threshold)	–	–	–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)	–	–	–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)	–	–	–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)	–	–	–	–	–	–	–	–	–	–	–
Electricity (kw per household per month)	–	–	–	–	–	–	–	–	–	–	–
Refuse (average litres per week)	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided (R'000)											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–	–
Water (in excess of 6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 29 May 2025

Description	Ref	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		161 158	161 124	–	–	–	–	–	–	161 124	170 828	181 077
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		–	–	–	–	–	–	–	–	–	–	–
Net Property Rates		**161 158**	**161 124**	**–**	**–**	**–**	**–**	**–**	**–**	**161 124**	**170 828**	**181 077**
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		154 033	159 675	–	–	–	–	–	–	159 675	163 275	173 072
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		6 786	6 892	–	–	–	–	–	–	6 892	7 193	7 625
Net Service charges - Electricity		**147 247**	**152 783**	**–**	**–**	**–**	**–**	**–**	**–**	**152 783**	**156 082**	**165 447**
Service charges - Water												
Total Service charges - water		107 770	110 899	–	–	–	–	–	–	110 899	114 237	121 091
Less Revenue Foregone **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services ***(6 kilolitres per indigent household per month)***		14 277	14 862	–	–	–	–	–	–	14 862	15 134	16 042
Net Service charges - Water		**93 493**	**96 037**	**–**	**–**	**–**	**–**	**–**	**–**	**96 037**	**99 103**	**105 049**
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		59 459	62 303	–	–	–	–	5 133	5 133	67 436	63 026	66 808
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services ***(free sanitation service to indigent households)***		14 488	14 930	–	–	–	–	–	–	14 930	15 358	16 279
Net Service charges - Waste Water Management		**44 970**	**47 373**	**–**	**–**	**–**	**–**	**5 133**	**5 133**	**52 506**	**47 669**	**50 529**
Service charges - Waste Management												
Total refuse removal revenue		61 063	61 086	–	–	–	–	–	–	61 086	64 727	68 611
Total landfill revenue		–	–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services ***(removed once a week to indigent households)***		16 315	16 754	–	–	–	–	–	–	16 754	17 293	18 331
Service charges - Waste Management		**44 749**	**44 332**	**–**	**–**	**–**	**–**	**–**	**–**	**44 332**	**47 434**	**50 280**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		199 860	193 998	–	–	–	–	55	55	194 053	209 853	220 345
Pension and UIF Contributions		32 728	31 367	–	–	–	–	–	–	31 367	34 365	36 083
Medical Aid Contributions		10 876	10 584	–	–	–	–	–	–	10 584	11 419	11 990
Overtime		4 782	11 636	–	–	–	–	–	–	11 636	5 021	5 272
Performance Bonus		506	506	–	–	–	–	–	–	506	531	558
Motor Vehicle Allowance		12 419	12 043	–	–	–	–	–	–	12 043	13 040	13 692
Cellphone Allowance		1 088	908	–	–	–	–	–	–	908	1 143	1 200
Housing Allowances		1 068	2 673	–	–	–	–	–	–	2 673	1 121	1 177
Other benefits and allowances		5 970	9 915	–	–	–	–	–	–	9 915	6 269	6 582
Payments in lieu of leave		365	3 462	–	–	–	–	–	–	3 462	383	402
Long service awards		824	1 138	–	–	–	–	–	–	1 138	866	909
Post-retirement benefit obligations	4	2 679	2 379	–	–	–	–	–	–	2 379	2 813	2 954
Entertainment		–	–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		84	2 461	–	–	–	–	–	–	2 461	88	92
In kind benefits		–	–	–	–	–	–	–	–	–	–	–
sub-total		**273 249**	**283 069**	**–**	**–**	**–**	**–**	**55**	**55**	**283 124**	**286 911**	**301 257**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–		
Total Employee related costs	1	**273 249**	**283 069**	**–**	**–**	**–**	**–**	**55**	**55**	**283 124**	**286 911**	**301 257**
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		35 321	35 201	–	–	–	–	–	–	35 201	37 087	38 941
Lease amortisation		–	–	–	–	–	–	–	–	–	–	–
Capital asset impairment		490	490	–	–	–	–	–	–	490	515	540
Total Depreciation and amortisation	1	**35 811**	**35 691**	**–**	**–**	**–**	**–**	**–**	**–**	**35 691**	**37 602**	**39 482**
Bulk purchases												
Electricity Bulk Purchases		100 718	125 718	–	–	–	–	–	–	125 718	105 754	111 041
Total bulk purchases	1	**100 718**	**125 718**	**–**	**–**	**–**	**–**	**–**	**–**	**125 718**	**105 754**	**111 041**
Transfers and subsidies												
Cash transfers and grants		5 781	8 017	–	–	–	–	–	–	8 017	820	861
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–		
Total transfers and grants		**5 781**	**8 017**	**–**	**–**	**–**	**–**	**–**	**–**	**8 017**	**820**	**861**
Contracted services												
Outsourced Services		14 948	24 519	–	–	–	–	5 949	5 949	30 469	15 696	16 481
Consultants and Professional Services		16 852	15 799	–	–	–	–	(1 192)	(1 192)	14 607	17 695	18 580
Contractors		26 264	24 426	–	–	–	–	617	617	25 043	27 578	28 957
Total contracted services		**58 065**	**64 744**	**–**	**–**	**–**	**–**	**5 375**	**5 375**	**70 119**	**60 968**	**64 017**

Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Operational Costs												
Collection costs		–	–	–	–	–	–	–	–	–	–	–
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–	–
Audit fees		4 770	9 023	–	–	–	–	300	300	9 323	5 009	5 259
Other Operational Costs		71 611	83 932	–	–	–	–	(4 546)	(4 546)	79 386	75 192	78 952
Total Other Operational Costs	1	**76 381**	**92 955**	**–**	**–**	**–**	**–**	**(4 246)**	**(4 246)**	**88 709**	**80 201**	**84 211**
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		69 981	72 348	–	–	–	–	–	–	72 348	73 480	77 154
Inventory Consumed		10 689	6 905	–	–	–	–	1 833	1 833	8 738	11 223	11 785
Contracted Services		20 735	19 567	–	–	–	–	(2)	(2)	19 565	21 772	22 861
Operational Costs		26 529	37 201	–	–	–	–	(3 029)	(3 029)	34 173	27 856	29 249
Total Repairs and Maintenance Expenditure	15	**127 935**	**136 021**	**–**	**–**	**–**	**–**	**(1 197)**	**(1 197)**	**134 824**	**134 331**	**141 048**
Inventory Consumed												
Inventory Consumed - Water		21 410	30 172	–	–	–	–	–	–	30 172	22 481	23 605
Inventory Consumed - Other		18 516	14 269	–	–	–	–	2 076	2 076	16 345	19 442	20 414
Total Inventory Consumed & Other Material		**39 926**	**44 441**	**–**	**–**	**–**	**–**	**2 076**	**2 076**	**46 517**	**41 922**	**44 018**

Choose name from list - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		25 911	17 822	–	–	–	–	–	–	17 822	21 724	25 860
Water		108 940	90 747	–	–	–	–	–	–	90 747	116 415	143 623
Waste		83 345	84 287	–	–	–	–	–	–	84 287	101 221	119 171
Waste Water		82 823	75 303	–	–	–	–	1 509	1 509	76 812	90 827	105 682
Other trade receivables from exchange transactions		124 722	118 587	–	–	–	–	–	–	118 587	144 751	172 486
Gross: Trade and other receivables from exchange transactions		**425 741**	**386 746**	**-**	**-**	**-**	**-**	**1 509**	**1 509**	**388 255**	**474 938**	**566 822**
Less: Impairment for debt	1	**(385 046)**	**(344 832)**	**-**	**-**	**-**	**-**	**-**	**-**	**(344 832)**	**(444 554)**	**(549 262)**
Impairment for Electricity		(10 697)	(3 148)	–	–	–	–	–	–	(3 148)	(7 430)	(11 927)
Impairment for Water		(89 875)	(77 919)	–	–	–	–	–	–	(77 919)	(107 140)	(137 823)
Impairment for Waste		(83 898)	(79 394)	–	–	–	–	–	–	(79 394)	(96 301)	(114 054)
Impairment for Waste Water		(72 816)	(69 921)	–	–	–	–	–	–	(69 921)	(84 019)	(98 822)
Impairment for other trade receivalbes from exchange transactions		(127 759)	(114 451)	–	–	–	–	–	–	(114 451)	(149 663)	(186 636)
Total net Trade and other receivables from Exchange Transactions		**40 695**	**41 913**	**-**	**-**	**-**	**-**	**1 509**	**1 509**	**43 423**	**30 384**	**17 560**
Receivables from non-exchange transactions												
Property rates		64 380	52 963	–	–	–	–	–	–	52 963	61 333	70 206
Less: Impairment of Property rates		(38 882)	(34 386)	–	–	–	–	–	–	(34 386)	(41 137)	(48 225)
Net Property rates		**25 498**	**18 577**	**-**	**-**	**-**	**-**	**-**	**-**	**18 577**	**20 197**	**21 981**
Other receivables from non-exchange transactions		135 455	87 293	–	–	–	–	2 609	2 609	89 901	128 497	169 410
Impairment for other receivalbes from non-exchange transactions		(103 673)	(74 810)	–	–	–	–	(3 048)	(3 048)	(77 858)	(104 736)	(132 957)
Net other receivables from non-exchange transactions		**31 782**	**12 482**	**-**	**-**	**-**	**-**	**(439)**	**(439)**	**12 043**	**23 762**	**36 453**
Total net Receivables from non-exchange transactions		**57 280**	**31 059**	**-**	**-**	**-**	**-**	**(439)**	**(439)**	**30 619**	**43 958**	**58 434**
Inventory												
Water												
Opening Balance		693	633	–	–	–	–	–	–	**633**	**633**	**633**
System Input Volume		**21 410**	**30 172**	–	–	–	–	–	–	**30 172**	**22 481**	**23 605**
Water Treatment Works		–	–	–	–	–	–	–	–	–		
Bulk Purchases		21 410	30 172	–	–	–	–	–	–	30 172	22 481	23 605
Natural Sources		–	–	–	–	–	–	–	–	–		
Authorised Consumption	12	**(21 410)**	**(30 172)**	–	–	–	–	–	–	**(30 172)**	**(22 481)**	**(23 605)**
Billed Authorised Consumption		**(21 410)**	**(30 172)**	–	–	–	–	–	–	**(30 172)**	**(22 481)**	**(23 605)**
Billed Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–	–
Billed Unmetered Consumption		**(21 410)**	**(30 172)**	–	–	–	–	–	–	**(30 172)**	**(22 481)**	**(23 605)**
Free Basic Water		–	–	–	–	–	–	–	–	–		
Subsidised Water		–	–	–	–	–	–	–	–	–		
Revenue Water		(21 410)	(30 172)	–	–	–	–	–	–	(30 172)	(22 481)	(23 605)
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses									–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–	–
Closing Balance Water		**693**	**633**	–	–	–	–	–	–	**633**	**633**	**633**
Agricultural												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		3 747	2 412	–	–	–	–	108	108	2 520	3 934	4 131
Issues	13	(3 747)	(2 412)	–	–	–	–	(108)	(108)	(2 520)	(3 934)	(4 131)
Adjustments	14	–	–	–	–	–	–	–	–	–		
Write-offs	15	–	–	–	–	–	–	–	–	–		
Closing balance - Consumables Standard Rated		–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
Zero Rated												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		14	75	–	–	–	–	–	–	75	15	16
Issues	13	(14)	(75)	–	–	–	–	–	–	(75)	(15)	(16)
Adjustments	14	–	–	–	–	–	–	–	–	–		
Write-offs	15	–	–	–	–	–	–	–	–	–		
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–	–
Finished Goods												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies												
Opening Balance		11 764	8 316	–	–	–	–	–	–	**8 316**	8 316	8 316
Acquisitions		14 754	11 782	–	–	–	–	1 968	1 968	13 750	15 492	16 267
Issues	13	(14 754)	(11 782)	–	–	–	–	(1 968)	(1 968)	(13 750)	(15 492)	(16 267)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**11 764**	**8 316**	–	–	–	–	–	–	**8 316**	**8 316**	**8 316**
Work-in-progress												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Housing Stock												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**12 458**	**8 949**	–	–	–	–	–	–	**8 949**	**8 949**	**8 949**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 885 107	1 725 101	–	–	–	–	(1 793)	(1 793)	1 723 307	1 990 878	2 305 753
Leases recognised as PPE	2	–	–	–	–	–	–	–	–	–		
Less: Accumulated depreciation		400 786	397 066	–	–	–	–	–	–	397 066	434 604	474 019
Total Property, plant & equipment	1	**1 484 321**	**1 328 034**	–	–	–	–	**(1 793)**	**(1 793)**	**1 326 241**	**1 556 274**	**1 831 734**
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		29 204	21 257	–	–	–	–	–	–	21 257	43 255	39 524
Total Current liabilities - Financial liabilities		**29 204**	**21 257**	–	–	–	–	–	–	**21 257**	**43 255**	**39 524**
Trade and other payables												
Trade and other payables from exchange transactions		82 456	239 303	–	–	–	–	1 362	1 362	240 665	248 727	254 863
Other trade payables from exchange transactions		31 499	26 692	–	–	–	–	–	–	26 692	26 692	26 692
Trade payables from Non-exchange transactions: Unspent conditional Grants		663	16 321	–	–	–	–	(0)	(0)	16 321	16 321	16 321
Trade payables from Non-exchange transactions: Other		124	124	–	–	–	–	–	–	124	124	124
VAT		–	–	–	–	–	–	–	–	–		
Total Trade and other payables	1	**114 742**	**282 440**	–	–	–	–	**1 362**	**1 362**	**283 801**	**291 863**	**298 000**
Non current liabilities - Financial liabilities												
Borrowing	3	269 769	133 238	–	–	–	–	–	–	133 238	190 939	276 628
Other financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		**269 769**	**133 238**	–	–	–	–	–	–	**133 238**	**190 939**	**276 628**
Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Electricity Bulk Purchases		–	–	–	–	–	–	–	–	–	–	–
Payables and Accruals - General		–	–	–	–	–	–	–	–	–	–	–
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 29 May 2025

Description	Ref	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
Provisions - non current												
Retirement benefits		62 329	58 684	–	–	–	–	–	–	58 684	64 929	71 422
Refuse landfill site rehabilitation		142 134	122 930	–	–	–	–	–	–	122 930	137 646	153 911
Other		12 566	12 879	–	–	–	–	–	–	12 879	13 723	15 096
Total Provisions - non current		**217 030**	**194 493**	**–**	**–**	**–**	**–**	**–**	**–**	**194 493**	**216 298**	**240 429**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		892 310	723 031	–	–	–	–	–	–	723 031	833 698	958 138
GRAP adjustments		–	–	–	–	–	–	–	–	–	–	–
Restated balance		892 310	723 031	–	–	–	–	–	–	723 031	833 698	958 138
Surplus/(Deficit)		112 960	113 982	–	–	–	–	(3 316)	(3 316)	110 667	124 440	162 405
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**1 005 270**	**837 014**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**833 698**	**958 138**	**1 120 543**
Reserves												
Housing Development Fund		–	–	–	–	–	–	–	–	–	–	–
Capital replacement		–	–	–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 005 270**	**837 014**	**–**	**–**	**–**	**–**	**(3 316)**	**(3 316)**	**833 698**	**958 138**	**1 120 543**

Choose name from list - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 29 May 2025

Description	Unit of measurement	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Vote 1 - vote name		–	–	–	–	–	–	–				
Function 1 - (name)		–	–	–	–	–	–	–				
Sub-function 1 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 2 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 3 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Function 2 - (name)		–	–	–	–	–	–	–				
Sub-function 1 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 2 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 3 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Vote 2 - vote name		–	–	–	–	–	–	–				
Function 1 - (name)		–	–	–	–	–	–	–				
Sub-function 1 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 2 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 3 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Function 2 - (name)		–	–	–	–	–	–	–				
Sub-function 1 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 2 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 3 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Vote 3 - vote name		–	–	–	–	–	–	–				
Function 1 - (name)		–	–	–	–	–	–	–				
Sub-function 1 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 2 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 3 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Function 2 - (name)		–	–	–	–	–	–	–				
Sub-function 1 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 2 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
Sub-function 3 - (name)		–	–	–	–	–	–	–				
Insert measure/s description		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–				
And so on for the rest of the Votes		–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 29 May 2025

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5,4%	1,8%	8,1%	20,5%	16,5%	16,7%	20,1%	21,9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5,5%	7,6%	9,2%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	328,0%	44,7%	1030,2%	91,7%	0,0%	0,0%	92,3%	41,2%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	362,2%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity									
Current Ratio	Current assets/current liabilities	1,78	0,91	0,56	0,61	0,31	0,31	0,30	0,31
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	1,78	0,44	0,56	0,61	0,31	0,00	0,00	0,00
Liquidity Ratio	Monetary Assets/Current Liabilities	1,50	0,65	0,23	0,28	0,12	0,12	0,16	0,20
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	131,8%	128,5%	127,3%	127,3%	127,3%	127,3%	118,6%	118,6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		128,5%	0,0%	127,3%	118,6%	118,6%	118,6%	118,6%	118,6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0,0%	0,0%	18,3%	24,5%	21,0%	20,9%	20,0%	19,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	0,0%	100,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors to Cash and Investments		0,0%	0,0%	0,0%	-612,4%	2178,2%	2418,1%	1434,6%	1280,4%
		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Other Indicators									
	Total Volume Losses (kW)	3997	3997	3997	3997	3997	3997	3997	3997
Electricity Distribution Losses (2)	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	7%	7%	7%	7%	7%	7%	7%	7%
	Bulk Purchase	–	–	–	–	–	–	–	–
Water Volumes :System input	Water treatment works	–	–	–	–	–	–	–	–
	Natural sources	–	–	–	–	–	–	–	–
	Total Volume Losses (kℓ)	1 748	1 748	1 748	1 748	1 748	1 748	1 748	1 748
	Total Cost of Losses (Rand '000)	–	–	–	–	–	–	–	–
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated	0%	0%	0%	0%	0%	0%	0%	0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	39,6%	37,2%	0,0%	34,7%	36,2%	35,8%	34,7%	34,4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41,6%	0,0%	0,0%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	20,6%	18,3%	0,0%	16,2%	17,4%	17,1%	16,3%	16,1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8,6%	0,0%	0,0%	21,2%	19,9%	20,3%	21,2%	21,0%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	25,2	21,3	20,8	472,8%	468,7%	474,4%	433,9%	460,3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12,6%	13,1%	16,9%	5,2%	5,4%	5,5%	3,7%	2,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4,3	3,9	1,6	0,0	0,0	0,0	0,0	0,0

Choose name from list - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 29 May 2025

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Budget Year 2024/25	2024/25 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Stats SA	93 276	86 721	108 790			93 276				
Females aged 5 - 14		Stats SA	8 380	7 996	8 754			8 380				
Males aged 5 - 14		Stats SA	8 580	6 900	8 958			8 580				
Females aged 15 - 34		Stats SA	18 394		18 394			18 394				
Males aged 15 - 34		Stats SA	20 529		20 529			20 529				
Unemployment		Stats SA	8 030		6 550			8 030				
Monthly Household income (no. of households)	1, 12											
None		Stats SA	2 659	927	3 772			2 659				
R1 - R1 600		Stats SA	982	456	584			982				
R1 601 - R3 200		Stats SA	3 942	1 167	1 088			3 942				
R3 201 - R6 400		Stats SA	5 091	1 728	5 467			5 091				
R6 401 - R12 800		Stats SA	5 626	2 276	6 859			5 626				
R12 801 - R25 600		Stats SA	3 235	1 357	5 647			3 235				
R25 601 - R51 200		Stats SA	1 818	663	3 361			1 818				
R52 201 - R102 400		Stats SA	653	615	2 068			653				
R102 401 - R204 800		Stats SA	165	88	1 056			165				
R204 801 - R409 600		Stats SA	50	34	251			50				
R409 601 - R819 200		Stats SA	54	–	48			54				
> R819 200		Stats SA	23	–	49			23				
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Stats SA										
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			93 279	86 721	109			93				
Number of poor people in municipal area		No data										
Number of households in municipal area		Stats SA	23 044	23 464	29			23				
Number of poor households in municipal area		Stats SA	0	0	0			0				
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal								17 891				
Total number of households								17 891				
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges					%	%	%	%	%	%		
Rental of facilities & equipment					%	%	%	%	%	%		
Interest - external investments					%	%	%	%	%	%		
Interest - debtors					%	%	%	%	%	%		
Revenue from agency services					%	%	%	%	%	%		

Detail on the provision of municipal services for B10

Total municipal services	Ref		2021/22	2022/23	2023/24	Budget Year 2024/25			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	37 492	38 937	–	41 308	41 308	41 308	41 308	42 548	43 824
		Piped water inside yard (but not in dwelling)	13 157	13 562	–	14 388	14 388	14 388	14 388	14 820	15 264
	8	Using public tap (at least min.service level)	7 887	8 183	–	8 681	8 681	8 681	8 681	8 941	9 209
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	58 546	60 682	–	64 377	64 377	64 377	64 377	66 309	68 297
	9	Using public tap (< min.service level)	206	206	–	220	220	220	220	220	220
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	2 492	2 567	–	1 900	1 900	1 900	1 900	1 750	1 550
		Below Minimum Service Level sub-total	2 698	2 773	–	2 120	2 120	2 120	2 120	1 970	1 770
		Total number of households	**61 244**	**63 455**	**–**	**66 497**	**66 497**	**66 497**	**66 497**	**68 279**	**70 067**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	18 100	18 643	–	19 778	19 778	19 778	19 778	20 371	20 982
		Flush toilet (with septic tank)	14 512	14 974	–	15 500	15 500	15 500	15 500	15 505	15 515
		Chemical toilet	84	84	–	70	70	70	70	70	70
		Pit toilet (ventilated)	144	144	–	130	130	130	130	130	130
		Other toilet provisions (> min.service level)	7 560	7 560	–	7 790	7 790	7 790	7 790	7 790	7 790
		Minimum Service Level and Above sub-total	40 399	41 405	–	43 268	43 268	43 268	43 268	43 866	44 487
		Bucket toilet	65	65	–	30	30	30	30	30	30
		Other toilet provisions (< min.service level)	150	150	–	100	100	100	100	100	100
		No toilet provisions	1 373	1 373	–	500	500	500	500	500	500
		Below Minimum Service Level sub-total	1 588	1 588	–	630	630	630	630	630	630
		Total number of households	**41 987**	**42 993**	**–**	**43 898**	**43 898**	**43 898**	**43 898**	**44 496**	**45 117**
		Energy:									
		Electricity (at least min.service level)	40	40	–	42	42	42	42	38	30
		Electricity - prepaid (min.service level)	7 800	7 800	–	8 012	8 012	8 012	8 012	8 050	9 000
		Minimum Service Level and Above sub-total	7 840	7 840	–	8 054	8 054	8 054	8 054	8 088	9 030
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**7 840**	**7 840**	**–**	**8 054**	**8 054**	**8 054**	**8 054**	**8 088**	**9 030**
		Refuse:									
		Removed at least once a week	41 933	42 915	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	41 933	42 915	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**41 933**	**42 915**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Choose name from list - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 29 May 2025

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	32 394	33 366	–	35 396	35 398	35 398	35 398	36 460	37 553
		Piped water inside yard (but not in dwelling)	13 167	13 562	–	14 388	14 388	14 386	14 388	14 820	15 264
	8	Using public tap (at least min.service level)	6 937	7 145	–	7 580	7 580	7 580	7 580	7 807	8 041
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	52 498	54 073	–	57 366	57 366	57 366	57 366	59 087	60 858
	9	Using public tap (< min.service level)	206	206	–	220	220	220	220	220	220
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	1 143	2 492	–	1 900	1 900	1 900	1 900	1 750	1 550
		Below Minimum Service Level sub-total	1 349	2 698	–	2 120	2 120	2 120	2 120	1 970	1 770
		Total number of households	**53 847**	**56 771**	**–**	**59 486**	**59 486**	**59 486**	**59 486**	**61 057**	**62 628**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	18 100	18 643	–	19 778	19 778	19 778	19 778	20 371	20 982
		Flush toilet (with septic tank)	14 512	14 974	–	15 500	15 500	15 500	15 500	15 505	15 515
		Chemical toilet	84	84	–	70	70	70	70	70	70
		Pit toilet (ventilated)	144	144	–	130	130	130	130	130	130
		Other toilet provisions (> min.service level)	7 560	7 560	–	7 790	7 790	7 790	7 790	7 790	7 790
		Minimum Service Level and Above sub-total	40 399	41 405	–	43 268	43 268	43 268	43 268	43 865	44 487
		Bucket toilet	65	65	–	30	30	30	30	30	30
		Other toilet provisions (< min.service level)	150	150	–	100	100	100	100	100	100
		No toilet provisions	1 373	1 373	–	500	500	500	500	500	500
		Below Minimum Service Level sub-total	1 588	1 588	–	630	630	630	630	630	630
		Total number of households	**41 987**	**42 993**	**–**	**43 898**	**43 898**	**43 898**	**43 898**	**44 495**	**45 117**
		Energy:									
		Electricity (at least min.service level)	40	40	–	42	42	42	42	38	30
		Electricity - prepaid (min.service level)	7 800	7 800	–	8 012	8 012	8 012	8 012	8 050	9 000
		Minimum Service Level and Above sub-total	7 840	7 840	–	8 054	8 054	8 054	8 054	8 088	9 030
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**7 840**	**7 840**	**–**	**8 054**	**8 054**	**8 054**	**8 054**	**8 088**	**9 030**
		Refuse:									
		Removed at least once a week	41 933	42 915	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	41 933	42 915	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**41 933**	**42 915**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Municipal entity services	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Name of municipal entity		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Choose name from list - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 29 May 2025

Services provided by 'external mechanisms'	Ref		2021/22	2022/23	2023/24	Budget Year 2024/25			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Overberg Water Board (Caledon, Myddleton)		**Household service targets (000)**									
		Water:									
		Piped water inside dwelling	5 096	5 571	–	5 910	5 910	5 910	5 910	6 088	6 271
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	950	1 038	–	1 101	1 101	1 101	1 101	1 134	1 168
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	6 048	6 609	–	7 011	7 011	7 011	7 011	7 222	7 439
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**6 048**	**6 609**	**–**	**7 011**	**7 011**	**7 011**	**7 011**	**7 222**	**7 439**
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Names of service providers		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Names of service providers		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Choose name from list - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 29 May 2025

Detail of Free Basic Services (FBS) provided			Budget Year 2024/25								Budget Year +1 2025/26	Budget Y +2 2026/2
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjust Budg
Electricity	Ref.	***Location of households for each type of FBS***										
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month R '000)**	6 786	6 892	–	–	–	–	–	–	6 892	7 193	7
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Other (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Total cost of FBS - Electricity for informal settlements	6 786 173	6 892 000	–	–	–	–	–	–	6 892 000	7 193 343	7 62
Water	Ref.	***Location of households for each type of FBS***										
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month R '000)**	14 277	14 862	–	–	–	–	–	–	14 862	15 134	1
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Other (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Total cost of FBS - Water for informal settlements	14 277 314	14 862 000	–	–	–	–	–	–	14 862 000	15 133 953	16 04
Sanitation	Ref.	***Location of households for each type of FBS***										
List type of FBS service		**Formal settlements - (free sanitation service to indigent households R '000)**	14 486	14 930	–	–	–	–	–	–	14 930	15 358	1
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Other (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Total cost of FBS - Sanitation for informal settlements	14 488 315	14 930 000	–	–	–	–	–	–	14 930 000	15 357 614	16 27
Refuse Removal	Ref.	***Location of households for each type of FBS***										
List type of FBS service		**Formal settlements - (removed once a week to indigent households R '000)**	16 315	16 754	–	–	–	–	–	–	16 754	17 293	1
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Informal settlements (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Informal settlements targeted for upgrading (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Living in informal backyard rental agreement (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Other (R '000)	–	–	–	–	–	–	–	–	–	–	
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	–	
		Total cost of FBS - Refuse Removal for informal settlements	16 314 520	16 754 000	–	–	–	–	–	–	16 754 000	17 293 391	18 33

Choose name from list - Supporting Table SB6 Adjustments Budget - funding measurement - 29 May 2025

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	165 982	85 916	(1 033)	(18 737)	12 967	11 736	20 345	23 274
Cash + investments at the yr end less applications - R'000	2	18(1)b	97 309	(30 544)	(95 137)	(86 920)	(234 056)	(227 843)	(69 329)	(63 229)
Cash year end/monthly employee/supplier payments	3	18(1)b	0	0	(0)	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	33 342	(85 804)	54 421	112 960	113 982	110 667	124 440	162 405
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	0,00	-2,3%	-6,0%	0,0%	0,0%	0,0%	0,4%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	86,2%	78,7%	81,6%	60,5%	62,3%	62,3%	62,4%	62,3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	21,1%	24,3%	21,8%	16,6%	21,3%	21,0%	16,5%	16,3%
Capital payments % of capital expenditure	8	18(1)c;19	100,0%	98,4%	100,0%	100,0%	44,1%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	64,0%	116,1%	91,2%	91,7%	0,0%	0,0%	92,3%	41,2%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	0,0%	0,0%		100,2%	31,2%	30,2%	43,7%	47,5%
Current consumer debtors % change - incr(decr)	11	18(1)a	3,4%	15,5%	0,0%	0,0%	0,0%	0,0%	0,4%	1,7%
Long term receivables % change - incr(decr)	12	18(1)a	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	3,0%	2,2%
R&M % of Property Plant & Equipment	13	20(1)(vi)	10,5%	10,1%	7,7%	8,2%	9,7%	9,7%	8,3%	7,4%
Asset renewal % of capital budget	14	20(1)(vi)	27,1%	7,3%	0,0%	3,0%	3,8%	3,8%	2,0%	0,9%

Choose name from list - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 29 May 2025

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**149 641**	**149 633**	**–**	**–**	**(556)**	**(556)**	**149 077**	**157 034**	**167 443**
Local Government Equitable Share		140 900	140 900	–	–	–	–	140 900	150 354	160 211
Expanded Public Works Programme [Schedule 5B]	3	1 563	1 563	–	–	–	–	1 563	–	–
Local Government Financial Management Grant [Schedule 5B]		1 800	1 800	–	–	–	–	1 800	1 900	2 000
Municipal Infrastructure Grant [Schedule 5B]		3 955	3 946	–	–	–	–	3 946	4 128	4 449
Integrated National Electrification Programme [Schedule 5B]		771	771	–	–	(256)	(256)	515	652	783
Water Services Infrastructure Grant		652	652	–	–	(300)	(300)	352	–	–
		–	–	–	–	–	–	–		
Provincial Government:		**15 857**	**18 967**	**–**	**–**	**–**	**–**	**18 967**	**10 472**	**10 805**
Community Development Workers		113	113	–	–	–	–	113	113	113
Human Settlement Development		5 000	8 000	–	–	–	–	8 000	–	–
Library Service	4	9 928	9 928	–	–	–	–	9 928	10 179	10 504
Maintenance of Main Roads		170	135	–	–	–	–	135	180	188
Thusong Centre		146	146	–	–	–	–	146	–	–
Municipal Service Delivery and Capacity Building Grant		500	445	–	–	–	–	445	–	–
Financial Management Capability Grant	5	–	200	–	–	–	–	200	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Safety Project Grant		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		452	613	–	–	–	–	613	–	–
Public Contributions		452	452	–	–	–	–	452	–	–
National Skills Fund		–	161	–	–	–	–	161	–	–
Total Operating Transfers and Grants	6	**165 950**	**169 213**	**–**	**–**	**(556)**	**(556)**	**168 657**	**167 506**	**178 248**
Capital Transfers and Grants										
National Government:		**35 855**	**35 797**	**–**	**–**	**(3 451)**	**(3 451)**	**32 346**	**31 865**	**34 877**
Municipal Infrastructure Grant [Schedule 5B]		26 365	26 308	–	–	–	–	26 308	27 517	29 660
Integrated National Electrification Programme (Municipal Grant)	[Sch	5 142	5 142	–	–	(1 451)	(1 451)	3 691	4 348	5 217
Water Services Infrastructure Grant		4 348	4 348	–	–	(2 000)	(2 000)	2 348	–	–
		–	–	–	–	–	–	–		
Provincial Government:		**76 893**	**22 993**	**–**	**–**	**–**	**–**	**22 993**	**88 361**	**114 960**
Library Service		10	0	–	–	–	–	0	88 361	114 960
Human Settlements		75 983	15 738	–	–	–	–	15 738		
Regional socio economic projects (RSEP)		900	900	–	–	–	–	900	–	–
Proclaimed Main Roads		–	6 300	–	–	–	–	6 300	–	–
Municipal Service Delivery and Capacity Building Grant		–	55	–	–	–	–	55	–	–
		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Safety Project Grant		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	**112 748**	**58 790**	**–**	**–**	**(3 451)**	**(3 451)**	**55 339**	**120 226**	**149 837**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**278 698**	**228 003**	**–**	**–**	**(4 007)**	**(4 007)**	**223 996**	**287 732**	**328 085**

Choose name from list - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 29 May 2025

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**149 641**	**149 633**	**–**	**–**	**(556)**	**(556)**	**149 077**	**157 034**	**167 443**
Local Government Equitable Share		140 900	140 900	–	–	–	–	140 900	150 354	160 211
Expanded Public Works Programme [Schedule 5B]		1 563	1 563	–	–	–	–	1 563	–	–
Local Government Financial Management Grant [Schedule 5B]		1 800	1 800	–	–	–	–	1 800	1 900	2 000
Municipal Infrastructure Grant [Schedule 5B]		3 955	3 946	–	–	–	–	3 946	4 128	4 449
Integrated National Electrification Programme [Schedule 5B]		771	771	–	–	(256)	(256)	515	652	783
Water Services Infrastructure Grant		652	652	–	–	(300)	(300)	352	–	–
			–	–	–	–	–	–		
Provincial Government:		**15 857**	**19 076**	**–**	**–**	**–**	**–**	**19 076**	**10 472**	**10 805**
Community Development Workers		113	157	–	–	–	–	157	113	113
Human Settlement Development		5 000	8 000	–	–	–	–	8 000	–	–
Library Service		9 928	9 928	–	–	–	–	9 928	10 179	10 504
Maintenance of Main Roads		170	135	–	–	–	–	135	180	188
Thusong Centre		146	146	–	–	–	–	146	–	–
Financial Management Capability Grant		500	710	–	–	–	–	710	–	–
		–	–	–	–	–	–	–	–	–
District Municipality:		**–**	**380**	**–**	**–**	**–**	**–**	**380**	**–**	**–**
Safety Project Grant		–	380	–	–	–	–	380	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		452	613	–	–	–	–	613	–	–
Public Contributions		452	452	–	–	–	–	452	–	–
National Skills Fund		–	161	–	–	–	–	161	–	–
Total operating expenditure of Transfers and Grants:		**165 950**	**169 702**	**–**	**–**	**(556)**	**(556)**	**169 146**	**167 506**	**178 248**
Capital expenditure of Transfers and Grants										
National Government:		**35 855**	**35 797**	**–**	**–**	**(3 451)**	**(3 451)**	**32 346**	**31 865**	**34 877**
Municipal Infrastructure Grant [Schedule 5B]		26 365	26 308	–	–	–	–	26 308	27 517	29 660
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 142	5 142	–	–	(1 451)	(1 451)	3 691	4 348	5 217
Water Services Infrastructure Grant		4 348	4 348	–	–	(2 000)	(2 000)	2 348	–	–
		–	–	–	–	–	–	–		
Provincial Government:		**76 893**	**29 506**	**–**	**–**	**–**	**–**	**29 506**	**88 361**	**114 960**
Library Service		10	0	–	–	–	–	0	88 361	114 960
Human Settlements		75 983	21 151	–	–	–	–	21 151	–	–
Regional socio economic projects (RSEP)		900	2 000	–	–	–	–	2 000	–	–
Proclaimed Main Roads		–	6 300	–	–	–	–	6 300	–	–
Municipal Service Delivery and Capacity Building Grant		–	55	–	–	–	–	55	–	–
District Municipality:		**–**	**70**	**–**	**–**	**–**	**–**	**70**	**–**	**–**
Safety Project Grant		–	70	–	–	–	–	70	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**112 748**	**65 373**	**–**	**–**	**(3 451)**	**(3 451)**	**61 922**	**120 226**	**149 837**
Total capital expenditure of Transfers and Grants		**278 698**	**235 075**	**–**	**–**	**(4 007)**	**(4 007)**	**231 068**	**287 732**	**328 085**

Choose name from list - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 29 May 2025

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		682	46 993	–	–	–	–	46 993	15 793	15 793
Current year receipts		149 641	149 633	–	–	(556)	(556)	149 077	157 034	167 443
Repayment of grants		–	(31 200)	–	–	–	–	(31 200)		
Conditions met - transferred to revenue		**149 641**	**149 633**	**–**	**–**	**(556)**	**(556)**	**149 077**	**157 034**	**167 443**
Conditions still to be met - transferred to liabilities		682	15 793	–	–	–	–	15 793	15 793	15 793
Provincial Government:										
Balance unspent at beginning of the year		(712)	293	–	–	–	–	293	184	184
Current year receipts		15 857	18 967	–	–	–	–	18 967	10 472	10 805
Conditions met - transferred to revenue		**15 857**	**19 076**	**–**	**–**	**–**	**–**	**19 076**	**10 472**	**10 805**
Conditions still to be met - transferred to liabilities		(712)	184	–	–	–	–	184	184	184
District Municipality:										
Balance unspent at beginning of the year		694	497	–	–	–	–	497	117	117
Current year receipts		452	0	–	–	(0)	(0)	–	–	–
Conditions met - transferred to revenue		**452**	**380**	**–**	**–**	**(0)**	**(0)**	**380**	**–**	**–**
Conditions still to be met - transferred to liabilities		694	117	–	–	–	–	117	117	117
Other grant providers:										
Balance unspent at beginning of the year		–	226	–	–	–	–	226	226	226
Current year receipts		–	613	–	–	–	–	613	–	–
Conditions met - transferred to revenue		**–**	**613**	**–**	**–**	**–**	**–**	**613**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	226	–	–	–	–	226	226	226
Total operating transfers and grants revenue		**165 950**	**169 702**	**–**	**–**	**(556)**	**(556)**	**169 146**	**167 506**	**178 248**
Total operating transfers and grants - CTBM	2	**663**	**16 321**	**–**	**–**	**–**	**–**	**16 321**	**16 321**	**16 321**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		35 855	35 797	–	–	(3 451)	(3 451)	32 346	31 865	34 877
Conditions met - transferred to revenue		**35 855**	**35 797**	**–**	**–**	**(3 451)**	**(3 451)**	**32 346**	**31 865**	**34 877**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	6 513	–	–	–	–	6 513	–	–
Current year receipts		76 893	22 993	–	–	–	–	22 993	88 361	114 960
Conditions met - transferred to revenue		**76 893**	**29 506**	**–**	**–**	**–**	**–**	**29 506**	**88 361**	**114 960**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	70	–	–	–	–	70	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**70**	**–**	**–**	**–**	**–**	**70**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**112 748**	**65 373**	**–**	**–**	**(3 451)**	**(3 451)**	**61 922**	**120 226**	**149 837**
Total capital transfers and grants - CTBM		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		**278 698**	**235 075**	**–**	**–**	**(4 007)**	**(4 007)**	**231 068**	**287 732**	**328 085**
TOTAL TRANSFERS AND GRANTS - CTBM		**663**	**16 321**	**–**	**–**	**–**	**–**	**16 321**	**16 321**	**16 321**

Choose name from list - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
Cash transfers to other municipalities												
[insert description]	1	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
[insert description]	3	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
[insert description]	4	–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
Groups of Individuals												
Mayors' Charity Fund		482	482	–	–	–	–	–	–	482	506	532
Housing Top Structures		5 000	5 000	–	–	–	–	–	–	5 000	–	–
SMME Support Grant		143	143	–	–	–	–	–	–	143	150	157
SEDA		157	157	–	–	–	–	–	–	157	165	173
Total Non-Cash Grants To Groups Of Individuals:		**5 781**	**5 781**	–	–	–	–	–	–	**5 781**	**820**	**861**
TOTAL CASH TRANSFERS	5	**5 781**	**5 781**	–	–	–	–	–	–	**5 781**	**820**	**861**
Non-cash transfers to other municipalities												
[insert description]	1	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO MUNICIPALITIES:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organs of State												
[insert description]	3								–	–		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Non-cash transfers to other Organisations												
[insert description]	4								–	–		
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–	–
Groups of Individuals												
[insert description]												
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS		**5 781**	**5 781**	–	–	–	–	–	–	**5 781**	**820**	**861**

Choose name from list - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 29 May 2025

Summary of remuneration	Ref	Budget Year 2024/25									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		12 094	12 094			–		–	–	12 094	0,0%
Pension and UIF Contributions		–	–			–		–	–	–	
Medical Aid Contributions		123	123			–		–	–	123	0,0%
Motor Vehicle Allowance		740	740			–		–	–	740	0,0%
Cellphone Allowance		1 399	1 399			–		–	–	1 399	
Housing Allowances		–	–			–		–	–	–	
Other benefits and allowances		–	–			–		–	–	–	
Sub Total - Councillors		**14 356**	**14 356**			–		–	–	**14 356**	**0,0%**
% increase			–							–	
Senior Managers of the Municipality											
Basic Salaries and Wages		5 826	5 826	–		–		–	–	5 826	0,0%
Pension and UIF Contributions		11	11	–		–		–	–	11	0,0%
Medical Aid Contributions		–	–	–		–		–	–	–	
Overtime		–	–	–		–		–	–	–	
Performance Bonus		506	506	–		–		–	–	506	
Motor Vehicle Allowance		606	606	–		–		–	–	606	0,0%
Cellphone Allowance		93	93	–		–		–	–	93	0,0%
Housing Allowances		–	–	–		–		–	–	–	
Other benefits and allowances		120	120	–		–		–	–	120	
Payments in lieu of leave		–	–	–		–		–	–	–	
Long service awards		–	–	–		–		–	–	–	
Post-retirement benefit obligations	5	–	–	–		–		–	–	–	
Entertainment		–	–	–		–		–	–	–	
Scarcity		–	–	–		–		–	–	–	
Acting and post related allowance		–	–	–		–		–	–	–	
In kind benefits		–	–	–		–		–	–	–	
Sub Total - Senior Managers of Municipality		**7 161**	**7 161**	–		–		–	–	**7 161**	**0,0%**
% increase			–							–	
Other Municipal Staff											
Basic Salaries and Wages		194 034	194 034	–	–	–	–	–	–	194 034	0,0%
Pension and UIF Contributions		32 717	32 717	–	–	–	–	–	–	32 717	0,0%
Medical Aid Contributions		10 876	10 876	–	–	–	–	–	–	10 876	0,0%
Overtime		4 782	4 782	–	–	–	–	–	–	4 782	0,0%
Performance Bonus		–	–	–	–	–	–	–	–	–	
Motor Vehicle Allowance		11 814	11 814	–	–	–	–	–	–	11 814	0,0%
Cellphone Allowance		995	995	–	–	–	–	–	–	995	0,0%
Housing Allowances		1 068	1 068	–	–	–	–	–	–	1 068	
Other benefits and allowances		5 851	5 851	–	–	–	–	–	–	5 851	
Payments in lieu of leave		365	365	–	–	–	–	–	–	365	0,0%
Long service awards		824	824	–	–	–	–	–	–	824	0,0%
Post-retirement benefit obligations	5	2 679	2 679	–	–	–	–	–	–	2 679	0,0%
Entertainment		–	–	–	–	–	–	–	–	–	
Scarcity		–	–	–	–	–	–	–	–	–	
Acting and post related allowance		84	84	–	–	–	–	–	–	84	
In kind benefits		–	–	–	–	–	–	–	–	–	
Sub Total - Other Municipal Staff		**266 088**	**266 088**	–	–	–	–	–	–	**266 088**	**0,0%**
% increase											
Total Parent Municipality		**287 605**	**287 605**	–	–	–	–	–	–	**287 605**	**0,0%**
Board Members of Entities											
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Senior Managers of Entities											
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Other Staff of Entities											
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–	
% increase											
Total Municipal Entities		–	–	–	–	–	–	–	–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS		**287 605**	**287 605**	–	–	–	–	–	–	**287 605**	**0,0%**
% increase											
TOTAL MANAGERS AND STAFF		**273 249**	**273 249**	–	–	–	–	–	–	**273 249**	**0,0%**

Choose name from list - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 29 May 2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Directorate Finance		108 451	13 418	14 076	13 504	13 352	45 401	13 285	29 467	33 830	30 595	(8 361)	(8 361)	298 658	351 496	373 482
Vote 2 - Community Services		566	1 191	2 944	2 285	6 219	(1 064)	1 200	2 075	2 019	1 977	16 761	16 761	52 934	53 912	56 861
Vote 3 - Corporate services		6	15	11	20	18	50	48	26	14	149	2 958	2 958	6 272	12 176	12 900
Vote 4 - Electricity		15 899	13 835	13 016	14 674	10 790	12 270	13 528	7 882	12 714	11 310	26 521	26 521	178 959	177 758	189 123
Vote 5 - Economic Development and Planning		316	148	3 087	36 133	10 811	3 000	(41 846)	776	71 074	738	25 373	25 373	134 984	90 903	117 654
Vote 6 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	223	223	447	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementati		–	43	2 478	965	628	7 586	0	80	234	133	11 086	11 086	34 318	27 710	29 861
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		4 576	3 511	3 962	3 997	3 845	3 759	3 779	3 575	3 815	3 637	11 972	11 972	62 403	48 887	51 820
Vote 13 - Waste water management		5 243	3 450	3 363	6 416	2 767	3 227	5 824	2 524	3 150	7 713	12 609	12 609	68 894	66 555	70 548
Vote 14 - Water		8 342	8 570	8 942	8 727	9 996	8 733	11 029	3 456	10 488	7 436	15 270	15 270	116 259	117 345	124 386
Vote 15 - Directorate Development and Community		39	–	–	122	–	–	–	–	205	82	(224)	(224)	–	–	–
Total Revenue by Vote		**143 440**	**44 182**	**51 879**	**86 843**	**58 427**	**82 961**	**6 847**	**49 860**	**137 544**	**63 770**	**114 188**	**114 188**	**954 129**	**946 741**	**1 026 635**
Expenditure by Vote																
Vote 1 - Directorate Finance		3 592	11 006	7 878	8 388	9 468	8 248	7 362	18 333	5 221	6 814	6 578	6 578	99 466	107 556	112 933
Vote 2 - Community Services		10 470	16 317	15 012	16 975	13 708	16 835	13 018	16 615	13 563	12 988	20 834	20 834	187 169	183 807	192 997
Vote 3 - Corporate services		4 002	4 727	5 605	10 185	3 950	5 173	4 539	8 186	4 282	4 420	15 940	15 940	86 950	83 243	87 405
Vote 4 - Electricity		1 052	19 801	18 013	11 005	(12 120)	17 049	27 768	5 932	14 017	10 024	25 613	25 613	163 767	141 910	149 006
Vote 5 - Economic Development and Planning		2 298	3 311	2 935	3 183	2 963	2 633	3 759	3 375	2 286	2 337	3 321	3 321	35 723	36 684	38 518
Vote 6 - Office of the Municipal Manager		711	647	704	663	626	632	576	656	678	800	821	821	8 336	9 744	10 231
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementati		1 085	1 069	2 384	1 002	1 160	1 322	1 091	1 158	4 628	1 015	2 852	2 852	21 618	20 608	21 638
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		1 965	4 762	5 465	4 262	4 537	6 305	4 808	7 654	5 736	4 600	11 819	11 819	73 732	78 474	83 211
Vote 13 - Waste water management		2 572	5 262	6 611	5 482	4 894	9 278	5 013	6 365	5 860	4 360	5 790	5 790	67 276	65 656	68 939
Vote 14 - Water		1 981	11 569	8 160	7 312	7 317	12 665	7 546	9 970	9 011	6 828	8 534	8 534	99 426	94 545	99 272
Vote 15 - Directorate Development and Community		–	–	–	–	–	–	–	–	–	–	–	–	–	76	79
Total Expenditure by Vote		**29 728**	**78 470**	**72 768**	**68 456**	**36 503**	**80 140**	**75 480**	**78 245**	**65 282**	**54 187**	**102 102**	**102 102**	**843 462**	**822 302**	**864 230**
Surplus/ (Deficit)		**113 712**	**(34 288)**	**(20 889)**	**18 387**	**21 924**	**2 821**	**(68 633)**	**(28 385)**	**72 262**	**9 583**	**12 086**	**12 086**	**110 667**	**124 440**	**162 405**

Choose name from list - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 29 May 2025

Description - Standard classification	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		108 661	13 609	14 261	13 822	13 514	45 595	13 504	29 676	34 259	30 990	(5 390)	(5 390)	307 110	365 509	388 329
Executive and council		–	–	–	13	6	13	–	6	7	7	276	276	604	113	113
Finance and administration		108 661	13 609	14 261	13 809	13 507	45 582	13 504	29 669	34 252	30 983	(5 666)	(5 666)	306 507	365 396	388 216
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		392	1 003	3 896	37 152	11 915	4 100	(41 702)	1 321	72 013	1 561	39 896	39 896	171 443	129 948	158 757
Community and social services		66	784	824	940	896	1 697	66	874	840	878	1 676	1 676	11 218	11 392	11 789
Sport and recreation		4	4	6	6	3	0	6	5	7	6	1	1	50	53	56
Public safety		322	215	335	370	410	260	379	204	355	264	13 237	13 237	29 588	30 143	31 951
Housing		–	–	2 730	35 837	10 606	2 143	(42 153)	238	70 810	412	24 982	24 982	130 587	88 361	114 960
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		325	203	4 439	2 056	5 599	5 277	886	1 426	1 104	1 124	13 310	13 310	49 060	40 739	43 673
Planning and development		316	191	2 836	1 261	828	8 443	308	617	498	460	8 486	8 486	32 730	30 072	32 367
Road transport		10	11	1 604	795	4 771	(3 166)	578	809	606	665	4 824	4 824	16 329	10 668	11 305
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		34 061	29 366	29 283	33 814	27 399	27 988	34 160	17 436	30 168	30 096	66 372	66 372	426 515	410 545	435 877
Energy sources		15 899	13 835	13 016	14 674	10 790	12 270	13 528	7 882	12 714	11 310	26 521	26 521	178 959	177 758	189 123
Water management		8 342	8 570	8 942	8 727	9 996	8 733	11 029	3 456	10 488	7 436	15 270	15 270	116 259	117 345	124 386
Waste water management		5 243	3 450	3 363	6 416	2 767	3 227	5 824	2 524	3 150	7 713	12 609	12 609	68 894	66 555	70 548
Waste management		4 576	3 511	3 962	3 997	3 845	3 759	3 779	3 575	3 815	3 637	11 972	11 972	62 403	48 887	51 820
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		143 440	44 182	51 879	86 843	58 427	82 961	6 847	49 860	137 544	63 770	114 188	114 188	954 129	946 741	1 026 635
Expenditure - Functional																
Governance and administration		11 094	20 289	18 723	23 538	17 340	17 908	15 851	36 721	13 177	14 993	30 673	30 673	250 982	245 019	257 270
Executive and council		2 194	2 027	2 085	1 960	1 579	2 321	1 699	2 164	1 764	1 990	3 190	3 190	26 164	23 415	24 586
Finance and administration		8 646	17 968	16 316	21 334	15 533	15 355	13 919	34 310	11 177	12 725	27 189	27 189	221 660	217 843	228 735
Internal audit		254	295	323	244	229	232	233	247	236	278	294	294	3 158	3 761	3 949
Community and public safety		5 643	10 790	9 056	10 116	7 718	9 979	8 461	5 405	11 882	7 536	11 543	11 543	109 672	107 140	112 497
Community and social services		2 102	1 723	1 409	1 299	1 303	1 353	1 260	1 355	1 093	1 252	1 854	1 854	17 856	22 232	23 344
Sport and recreation		664	731	874	823	996	989	1 011	909	854	760	756	756	10 124	12 392	13 012
Public safety		1 939	6 401	4 363	6 260	4 112	6 643	4 222	1 422	5 367	4 550	6 005	6 005	57 287	56 090	58 894
Housing		938	1 936	2 411	1 734	1 306	994	1 969	1 719	4 568	974	2 928	2 928	24 406	16 425	17 247
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		5 420	5 997	6 739	6 742	6 817	6 918	6 034	6 197	5 600	5 845	8 027	8 027	78 362	89 108	93 564
Planning and development		2 526	2 473	2 949	2 478	2 856	2 940	2 889	2 828	2 385	2 566	3 378	3 378	33 646	41 950	44 048
Road transport		2 894	3 524	3 790	4 264	3 961	3 977	3 144	3 370	3 215	3 279	4 598	4 598	44 613	47 029	49 381
Environmental protection		–	–	–	–	–	–	–	–	–	–	51	51	103	129	135
Trading services		7 570	41 394	38 249	28 061	4 628	45 296	45 134	29 921	34 624	25 812	51 756	51 756	404 201	380 585	400 428
Energy sources		1 052	19 801	18 013	11 005	(12 120)	17 049	27 768	5 932	14 017	10 024	25 613	25 613	163 767	141 910	149 006
Water management		1 981	11 569	8 160	7 312	7 317	12 665	7 546	9 970	9 011	6 828	8 534	8 534	99 426	94 545	99 272
Waste water management		2 572	5 262	6 611	5 482	4 894	9 278	5 013	6 365	5 860	4 360	5 790	5 790	67 276	65 656	68 939
Waste management		1 965	4 762	5 465	4 262	4 537	6 305	4 808	7 654	5 736	4 600	11 819	11 819	73 732	78 474	83 211
Other		–	–	–	–	–	39	–	–	–	–	103	103	244	449	472
Total Expenditure - Functional		29 728	78 470	72 768	68 456	36 503	80 140	75 480	78 245	65 282	54 187	102 102	102 102	843 462	822 302	864 230
Surplus/ (Deficit) 1.		113 712	(34 288)	(20 889)	18 387	21 924	2 821	(68 633)	(28 385)	72 262	9 583	12 086	12 086	110 667	124 440	162 405

Choose name from list - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 29 May 2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		15 576	13 688	12 869	14 539	10 642	12 126	13 375	7 740	12 565	11 163	14 250	14 250	152 783	156 082	165 447
Service charges - Water		8 030	8 346	8 710	8 514	9 775	8 512	10 813	3 258	10 266	7 220	6 297	6 297	96 037	99 103	105 049
Service charges - Waste Water Management		5 084	3 325	3 239	6 298	2 646	3 106	5 706	2 413	3 029	7 596	5 032	5 032	52 506	47 669	50 529
Service charges - Waste Management		4 458	3 394	3 847	3 887	3 733	3 647	3 670	3 475	3 704	3 531	3 493	3 493	44 332	47 434	50 280
Sale of Goods and Rendering of Services		426	243	370	349	331	374	245	644	315	466	5 513	5 513	14 790	28 571	30 285
Agency services		10	11	1 604	795	4 767	(3 166)	578	809	606	665	1 608	1 608	9 894	10 488	11 117
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		2 007	2 074	2 010	2 030	1 990	2 214	2 148	2 039	2 075	2 146	2 626	2 626	25 985	29 072	30 816
Interest earned from Current and Non Current Assets		–	455	425	242	176	105	151	19	187	1 125	483	483	3 850	8 229	8 722
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	1	1	1	1	1
Rental from Fixed Assets		165	174	179	178	136	130	172	179	217	167	10	10	1 716	1 819	1 928
Licence and permits		9	12	3	5	8	1	3	8	2	9	(18)	(18)	25	26	28
Operational Revenue		8	211	354	195	239	791	380	276	396	206	274	274	3 603	3 611	3 828
Non-Exchange Revenue																
Property rates		47 352	10 247	10 433	10 334	10 322	10 382	10 364	10 306	10 415	10 362	10 304	10 304	161 124	170 828	181 077
Surcharges and Taxes		174	168	164	159	158	156	156	146	153	150	156	156	1 897	2 032	2 154
Fines, penalties and forfeits		327	218	330	370	433	287	440	224	361	406	13 237	13 237	29 870	36 458	38 645
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		58 747	827	1 503	2 878	1 201	34 024	–	17 401	24 963	16 572	5 515	5 515	169 146	167 506	178 248
Interest		327	340	325	323	368	375	359	334	338	340	424	424	4 278	6 484	6 873
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		739	445	446	417	445	441	440	404	451	437	4 162	4 162	12 988	5 438	5 764
Gains on disposal of Assets		–	2	–	–	–	–	–	–	(7)	982	(465)	(465)	45	48	51
Other Gains		–	–	–	–	–	–	–	–	–	–	2 773	2 773	5 546	5 619	5 956
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**143 440**	**44 182**	**46 810**	**51 511**	**47 368**	**73 506**	**49 001**	**49 676**	**70 036**	**63 540**	**75 674**	**75 674**	**790 416**	**826 515**	**876 798**
Expenditure By Type																
Employee related costs		22 643	22 964	24 906	23 311	24 140	23 979	22 932	22 990	22 173	22 560	25 263	25 263	283 124	286 911	301 257
Remuneration of councillors		1 060	994	1 026	1 008	987	1 276	1 148	1 183	1 117	1 117	1 721	1 721	14 356	15 074	15 828
Bulk purchases - electricity		–	16 224	14 558	7 888	(14 745)	13 174	24 656	7 075	9 716	8 264	19 453	19 453	125 718	105 754	111 041
Inventory consumed		651	2 145	3 385	3 078	3 166	4 148	2 454	3 975	2 958	3 441	8 559	8 559	46 517	41 922	44 018
Debt impairment		–	21 167	10 583	10 583	10 583	10 583	10 583	28 457	7 848	9 251	(2 787)	(2 787)	114 066	133 350	140 017
Depreciation and amortisation		2 879	3 480	2 376	2 935	2 805	2 592	2 796	2 720	2 090	2 695	4 161	4 161	35 691	37 602	39 482
Interest		–	–	1 699	–	–	8 412	–	–	5 111	680	17 016	17 016	49 933	50 759	54 110
Contracted services		1 837	4 380	4 998	6 418	3 325	6 126	4 667	7 819	4 794	3 866	10 944	10 944	70 119	60 968	64 017
Transfers and subsidies		–	2	1 290	–	10	4	–	–	3 625	–	1 543	1 543	8 017	820	861
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		657	7 114	7 946	13 236	6 232	9 845	6 244	4 025	5 850	2 312	12 624	12 624	88 709	80 201	84 211
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	782	782	1 564	3 375	3 543
Other Losses		–	–	–	–	–	–	–	–	–	–	2 823	2 823	5 646	5 566	5 844
Total Expenditure		**29 728**	**78 470**	**72 768**	**68 456**	**36 503**	**80 140**	**75 480**	**78 245**	**65 282**	**54 187**	**102 102**	**102 102**	**843 462**	**822 302**	**864 230**
Surplus/(Deficit)		**113 712**	**(34 288)**	**(25 957)**	**(16 946)**	**10 866**	**(6 634)**	**(26 479)**	**(28 569)**	**4 754**	**9 353**	**(26 428)**	**(26 428)**	**(53 045)**	**4 214**	**12 568**
Transfers and subsidies - capital (monetary allocations)		–	–	5 069	35 333	11 058	9 456	(42 153)	184	2 557	230	20 095	20 095	61 922	120 226	149 837
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	64 951	–	18 419	18 419	101 790	–	–
Surplus/(Deficit) after capital transfers & contributions		**113 712**	**(34 288)**	**(20 889)**	**18 387**	**21 924**	**2 821**	**(68 633)**	**(28 385)**	**72 262**	**9 583**	**12 086**	**12 086**	**110 667**	**124 440**	**162 405**

Choose name from list - Supporting Table SB15 Adjustments Budget - monthly cash flow - 29 May 2025

Monthly cash flows	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		9 030	10 523	10 735	42 603	12 101	10 021	10 999	10 327	9 891	9 892	8 554	8 554	153 229	162 457	172 204
Service charges - electricity revenue		13 008	15 605	14 197	14 313	12 549	11 856	13 167	7 994	12 214	10 558	11 751	11 751	148 963	152 180	161 311
Service charges - water revenue		3 863	4 235	9 233	7 469	7 089	6 868	7 211	3 326	6 430	7 046	4 197	4 197	71 163	73 435	77 841
Service charges - sanitation revenue		868	2 405	3 531	2 816	5 833	1 362	1 703	5 042	1 581	102	5 913	5 913	37 069	33 654	35 673
Service charges - refuse		1 479	2 588	2 520	3 877	2 894	1 755	2 740	2 928	1 785	3 531	1 204	1 204	28 505	30 500	32 330
Rental of facilities and equipment		122	93	256	193	149	290	192	171	169	168	(43)	(43)	1 717	1 820	1 930
Interest earned - external investments		–	455	425	242	176	105	151	19	187	1 125	483	483	3 850	8 229	8 722
Interest earned - outstanding debtors		70	525	3 098	233	109	2 856	274	1 593	343	(581)	(2 747)	(2 747)	3 026	3 556	3 769
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		327	218	330	370	433	287	440	224	361	406	542	542	4 480	5 469	5 797
Licences and permits		9	12	3	5	8	1	3	8	2	9	(18)	(18)	25	26	28
Agency services		10	11	1 604	795	4 767	(3 166)	578	809	606	665	1 608	1 608	9 894	10 488	11 117
Transfers and Subsidies - Operational		63 710	2 191	–	3 964	5 151	30 767	3 884	17 298	20 430	15 082	–	(25 022)	137 457	167 506	178 248
Other revenue		1 248	903	1 217	1 120	1 028	1 334	552	1 470	1 086	2 353	9 616	9 616	31 542	37 933	40 264
Cash Receipts by Source		**93 742**	**39 766**	**47 149**	**77 999**	**52 286**	**64 337**	**41 894**	**51 208**	**55 086**	**50 354**	**41 061**	**16 039**	**630 922**	**687 252**	**729 234**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6 512	545	1 500	2 593	4 951	10 240	(611)	1 117	6 934	–	–	21 559	55 339	120 226	149 837
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–					–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets		–	2	–	–	–	–	–			982	–	(938)	45	48	51
Short term loans		–	–	–	–	–	–						–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–				–	–	–	111 806	131 113
Increase (decrease) in consumer deposits		30	37	50	36	69	76	56	53	137	38	3	(217)	369	391	414
VAT Control (receipts)		–	–	–	–	–	–					–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–					–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–				–	6 227	6 227	–	–
Total Cash Receipts by Source		**100 284**	**40 350**	**48 699**	**80 628**	**57 306**	**74 653**	**41 339**	**52 379**	**62 157**	**51 374**	**41 064**	**42 669**	**692 902**	**919 722**	**1 010 649**
Cash Payments by Type																
Employee related costs		22 887	23 219	25 158	23 545	24 373	24 214	23 183	23 237	22 425	22 813	22 479	22 479	280 012	284 821	298 417
Remuneration of councillors		1 060	994	1 026	1 008	987	1 276	1 148	1 183	1 117	1 117	1 721	1 721	14 356	15 074	15 828
Finance charges		–	–	1 699	–	–	8 412	–	–	5 111	680	6 549	6 549	28 999	26 562	27 890
Bulk purchases - Electricity	2	–	16 224	14 558	7 888	9 745	13 174	24 656	7 075	9 716	8 264	7 209	7 209	125 718	105 754	111 041
Acquisitions - water & other inventory	3	496	2 343	3 133	3 081	3 340	4 471	2 394	4 049	2 939	3 453	8 409	8 409	46 517	41 922	44 018
					–	–	–	–								
Contracted services		1 837	4 485	5 101	6 418	3 515	6 219	4 764	7 932	4 878	3 963	10 503	10 503	70 119	60 968	64 017
Transfers and grants - other municipalities		–	–	–	–	–	–	–				–	–	–	–	–
Transfers and grants - other		–	2	1 290	–	10	4	–	–	3 625	–	1 543	1 543	8 017	820	861
Other expenditure		59 776	(24 864)	(2 025)	52 100	(1 285)	1 938	(5 606)	10 349	437	17 020	(44 636)	(44 636)	18 567	72 139	78 074
Cash Payments by Type		**86 056**	**22 404**	**49 940**	**94 040**	**40 684**	**59 708**	**50 538**	**53 826**	**50 248**	**57 310**	**13 777**	**13 777**	**592 306**	**608 060**	**640 147**
Other Cash Flows/Payments by Type																
Capital assets		12	5 263	4 586	1 832	14 465	5 978	(9 194)	1 688	3 125	672	9 554	40 400	78 380	270 946	318 418
Repayment of borrowing		–	–	2 860	–	–	13 135	–		3 010		–	7 857	26 862	32 107	49 155
Other Cash Flows/Payments		–	–	–	–	–	–	–					–	–	–	–
Total Cash Payments by Type		**86 068**	**27 666**	**57 386**	**95 871**	**55 149**	**78 822**	**41 344**	**55 514**	**56 383**	**57 982**	**23 330**	**62 033**	**697 549**	**911 114**	**1 007 720**
NET INCREASE/(DECREASE) IN CASH HELD		**14 216**	**12 684**	**(8 686)**	**(15 243)**	**2 157**	**(4 169)**	**(5)**	**(3 135)**	**5 774**	**(6 608)**	**17 734**	**(19 364)**	**(4 646)**	**8 608**	**2 929**
Cash/cash equivalents at the month/year beginning:		16 383	30 599	43 283	34 596	19 353	21 510	17 341	17 336	14 201	19 975	13 367	31 100	16 383	11 736	20 345
Cash/cash equivalents at the month/year end:		30 599	43 283	34 596	19 353	21 510	17 341	17 336	14 201	19 975	13 367	31 100	11 736	11 736	20 345	23 274

Choose name from list - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 29 May 2025

Description - Municipal Vote	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousands		July Actual	August Actual	Sept. Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Adjusted Budget	June Adjusted Budget	Budget Year 2024/25 Adjusted Budget	Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Directorate Finance		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		–	–	–	591	223	591	591	859	358	–	4 430	4 430	12 074	33 240	14 343
Vote 3 - Corporate services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity		–	–	–	286	–	–	–	250	–	–	1 979	1 979	4 493	13 350	11 200
Vote 5 - Economic Development and Planning		–	2 652	2 096	32 489	11 675	–	(41 915)	133	67 691	15	24 424	24 424	123 684	88 361	114 960
Vote 6 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Servic		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	7 500	8 500
Vote 13 - Waste water management		–	–	160	–	–	4 955	–	123	(4 842)	214	1 185	1 185	2 979	34 870	44 333
Vote 14 - Water		12	1 073	820	429	1 979	432	16	(211)	4 850	–	509	509	10 418	39 352	48 155
Vote 15 - Directorate Development and Community Service		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	**12**	**3 724**	**3 076**	**33 795**	**13 877**	**5 978**	**(41 308)**	**1 154**	**68 057**	**229**	**32 527**	32 527	153 649	216 672	241 491
Single-year expenditure appropriation																
Vote 1 - Directorate Finance		–	–	–	–	–	–	–	–	–	–	205	205	409	–	–
Vote 2 - Community Services		–	–	695	–	–	–	–	–	11	–	5 849	5 849	12 405	14 584	9 250
Vote 3 - Corporate services		–	–	–	–	–	–	96	184	–	–	161	161	603	–	–
Vote 4 - Electricity		–	–	–	–	–	–	–	125	–	–	9	9	144	500	33 000
Vote 5 - Economic Development and Planning		–	78	591	–	589	–	–	–	–	–	1 000	1 000	3 257	–	–
Vote 6 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Servic		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	6 361	1 000
Vote 13 - Waste water management		–	1 306	–	–	–	–	–	167	–	–	2 331	2 331	6 134	8 128	22 780
Vote 14 - Water		–	155	224	54	–	–	–	59	9	443	1 313	1 313	3 570	24 701	10 897
Vote 15 - Directorate Development and Community Service		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	–	**1 538**	**1 510**	**54**	**589**	–	**96**	**534**	**19**	**443**	**10 869**	10 869	26 521	54 274	76 927
Total Capital Expenditure	2	**12**	**5 263**	**4 586**	**33 850**	**14 465**	**5 978**	**(41 212)**	**1 688**	**68 076**	**672**	**43 396**	**43 396**	**180 170**	**270 946**	**318 418**

Choose name from list - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 29 May 2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		–	–	695	–	–	–	96	184	–	–	4 078	4 078	9 131	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	695	–	–	–	96	184	–	–	4 078	4 078	9 131	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	2 730	2 687	32 489	12 360	–	(41 915)	133	67 701	15	26 030	26 030	128 259	94 101	128 303
Community and social services		–	–	–	–	–	–	–	–	11	–	390	390	791	2 000	–
Sport and recreation		–	–	–	–	96	–	–	–	–	–	1 209	1 209	2 513	3 740	13 343
Public safety		–	–	–	–	–	–	–	–	–	–	7	7	14	–	–
Housing		–	2 730	2 687	32 489	12 264	–	(41 915)	133	67 691	15	24 424	24 424	124 942	88 361	114 960
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	591	127	591	591	859	358	–	5 962	5 962	15 042	42 084	10 250
Planning and development		–	–	–	–	–	–	–	–	–	–	1 000	1 000	2 000	–	–
Road transport		–	–	–	591	127	591	591	859	358	–	4 962	4 962	13 042	42 084	10 250
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		12	2 533	1 204	770	1 979	5 387	16	512	17	657	7 326	7 326	27 738	134 761	179 865
Energy sources		–	–	–	286	–	–	–	375	–	–	1 988	1 988	4 637	13 850	44 200
Water management		12	1 227	1 044	484	1 979	432	16	(152)	4 859	443	1 822	1 822	13 988	64 052	59 052
Waste water management		–	1 306	160	–	–	4 955	–	290	(4 842)	214	3 516	3 516	9 113	42 998	67 113
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	13 861	9 500
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		12	5 263	4 586	33 850	14 465	5 978	(41 212)	1 688	68 076	672	43 396	43 396	180 170	270 946	318 418

Choose name from list - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**81 896**	**137 455**	–	–	–	–	**(1 707)**	**(1 707)**	**135 748**	**94 161**	**151 760**
Roads Infrastructure		–	6 742	–	–	–	–	0	0	6 742	–	–
Roads		–	6 742	–	–	–	–	0	0	6 742	–	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 913	5 913	–	–	–	–	(1 707)	(1 707)	4 206	5 800	36 800
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		5 913	5 913	–	–	–	–	(1 707)	(1 707)	4 206	5 800	36 800
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		75 983	124 800	–	–	–	–	0	0	124 800	88 361	114 960
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		75 983	124 800	–	–	–	–	0	0	124 800	88 361	114 960
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		**7 200**	**0**	–	–	–	–	**(0)**	(0)	–	**22 000**	–
Community Facilities		7 200	0	–	–	–	–	(0)	(0)	–	22 000	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		7 200	0	–	–	–	–	(0)	(0)	–	22 000	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands		A	A1	B	C	D	E	F	G	H		
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–		
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–		
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 222	1 083	–	–	–	–	(0)	(0)	1 083	–	–
Computer Equipment		1 222	1 083	–	–	–	–	(0)	(0)	1 083	–	–
Furniture and Office Equipment		701	836	–	–	–	–	(0)	(0)	836	–	–
Furniture and Office Equipment		701	836	–	–	–	–	(0)	(0)	836	–	–
Machinery and Equipment		1 403	0	–	–	–	–	13	13	14	–	–
Machinery and Equipment		1 403	0	–	–	–	–	13	13	14	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets *to be adjusted*	1	**92 422**	**139 374**	**–**	**–**	**–**	**–**	**(1 693)**	**(1 693)**	**137 680**	**116 161**	**151 760**

Choose name from list - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		**6 500**	**6 885**	–	–	–	–	(0)	(0)	**6 885**	**5 500**	**3 000**
Roads Infrastructure		–	6 300	–	–	–	–	–	–	6 300	–	–
Roads		–	6 300	–	–	–	–	–	–	6 300	–	–
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 500	72	–	–	–	–	(0)	(0)	72	500	3 000
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		1 500	72	–	–	–	–	(0)	(0)	72	500	3 000
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		5 000	514	–	–	–	–	0	0	514	5 000	–
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		5 000	514	–	–	–	–	0	0	514	5 000	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 29 May 2025

68 Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		45	0	–	–	–	–	(0)	(0)	–	–	–
Computer Equipment		45	0	–	–	–	–	(0)	(0)	–	–	–
Furniture and Office Equipment		16	0	–	–	–	–	(0)	(0)	–	–	–
Furniture and Office Equipment		16	0	–	–	–	–	(0)	(0)	–	–	–
Machinery and Equipment		18	0	–	–	–	–	(0)	(0)	–	–	–
Machinery and Equipment		18	0	–	–	–	–	(0)	(0)	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	6 579	6 885	–	–	–	–	(0)	(0)	6 885	5 500	3 000

Choose name from list - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		89 159	97 261	–	–	–	–	(1 513)	(1 513)	95 748	93 617	98 297
Roads Infrastructure		25 300	24 795	–	–	–	–	1 374	1 374	26 169	26 565	27 894
Roads		25 217	24 722	–	–	–	–	1 374	1 374	26 096	26 478	27 802
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		84	74	–	–	–	–	–	–	74	88	92
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		183	107	–	–	–	–	(0)	(0)	107	192	202
Drainage Collection		3	0	–	–	–	–	(0)	(0)	–	3	4
Storm water Conveyance		180	107	–	–	–	–	–	–	107	189	198
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		13 533	12 530	–	–	–	–	15	15	12 545	14 209	14 920
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		13 533	12 530	–	–	–	–	15	15	12 545	14 209	14 920
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		17 991	22 267	–	–	–	–	(2 116)	(2 116)	20 151	18 890	19 835
Dams and Weirs		16	0	–	–	–	–	(0)	(0)	–	17	18
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		4 755	5 174	–	–	–	–	–	–	5 174	4 993	5 243
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		13 219	17 092	–	–	–	–	(2 116)	(2 116)	14 977	13 880	14 574
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		27 504	33 457	–	–	–	–	(787)	(787)	32 670	28 880	30 324
Pump Station		330	12	–	–	–	–	–	–	12	347	364
Reticulation		19 040	25 339	–	–	–	–	(788)	(788)	24 551	19 992	20 992
Waste Water Treatment Works		8 134	8 105	–	–	–	–	1	1	8 106	8 540	8 967
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		4 648	4 106	–	–	–	–	–	–	4 106	4 880	5 124
Landfill Sites		4 643	4 102	–	–	–	–	–	–	4 102	4 875	5 119
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		4	4	–	–	–	–	–	–	4	4	5
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		13 553	11 466	–	–	–	–	46	46	11 512	14 231	14 942
Community Facilities		13 038	11 134	–	–	–	–	15	15	11 149	13 690	14 375
Halls		1 451	1 542	–	–	–	–	(2)	(2)	1 540	1 524	1 600
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		50	0	–	–	–	–	(0)	(0)	–	53	55
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		210	14	–	–	–	–	–	–	14	221	232

Choose name from list - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Cemeteries/Crematoria		272	162	–	–	–	–	1	1	162	285	299
Police		–	–	–	–	–	–	–	–	–	–	–
Purls		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		8 807	8 167	–	–	–	–	16	16	8 183	9 247	9 709
Nature Reserves		2 071	1 196	–	–	–	–	–	–	1 196	2 174	2 283
Public Ablution Facilities		76	17	–	–	–	–	–	–	17	80	84
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		101	36	–	–	–	–	–	–	36	106	112
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		515	332	–	–	–	–	31	31	362	541	568
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		515	332	–	–	–	–	31	31	362	541	568
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		90	40	–	–	–	–	–	–	40	95	99
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		90	40	–	–	–	–	–	–	40	95	99
Improved Property		90	40	–	–	–	–	–	–	40	95	99
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		9 938	9 099	–	–	–	–	69	69	9 168	10 434	10 956
Operational Buildings		9 028	8 345	–	–	–	–	69	69	8 414	9 480	9 954
Municipal Offices		8 625	8 043	–	–	–	–	69	69	8 113	9 056	9 509
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		404	302	–	–	–	–	–	–	302	424	445
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		909	754	–	–	–	–	–	–	754	955	1 002
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		909	754	–	–	–	–	–	–	754	955	1 002
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		8 360	10 425	–	–	–	–	171	171	10 596	8 778	9 217
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		8 360	10 425	–	–	–	–	171	171	10 596	8 778	9 217
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		8 360	10 425	–	–	–	–	171	171	10 596	8 778	9 217
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		136	304	–	–	–	–	–	–	304	143	150
Furniture and Office Equipment		136	304	–	–	–	–	–	–	304	143	150
Machinery and Equipment		1 472	1 533	–	–	–	–	1	1	1 534	1 546	1 623
Machinery and Equipment		1 472	1 533	–	–	–	–	1	1	1 534	1 546	1 623
Transport Assets		5 227	5 893	–	–	–	–	29	29	5 922	5 488	5 763
Transport Assets		5 227	5 893	–	–	–	–	29	29	5 922	5 488	5 763
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure to be adjusted	1	127 935	136 021	–	–	–	–	(1 197)	(1 197)	134 824	134 331	141 048

Choose name from list - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		29 395	28 675	–	–	–	–	–	–	28 675	30 865	32 408
Roads Infrastructure		4 241	4 221	–	–	–	–	–	–	4 221	4 453	4 675
Roads		4 241	4 221	–	–	–	–	–	–	4 221	4 453	4 675
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		493	493	–	–	–	–	–	–	493	517	543
Drainage Collection		493	493	–	–	–	–	–	–	493	517	543
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 729	3 729	–	–	–	–	–	–	3 729	3 915	4 111
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		304	304	–	–	–	–	–	–	304	319	335
MV Substations		582	582	–	–	–	–	–	–	582	611	642
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		767	767	–	–	–	–	–	–	767	805	846
LV Networks		2 076	2 076	–	–	–	–	–	–	2 076	2 180	2 289
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		7 752	7 252	–	–	–	–	–	–	7 252	8 139	8 546
Dams and Weirs		36	36	–	–	–	–	–	–	36	38	40
Boreholes		128	128	–	–	–	–	–	–	128	134	141
Reservoirs		740	540	–	–	–	–	–	–	540	777	815
Pump Stations		1 028	1 028	–	–	–	–	–	–	1 028	1 079	1 133
Water Treatment Works		1 354	1 154	–	–	–	–	–	–	1 154	1 422	1 493
Bulk Mains		317	317	–	–	–	–	–	–	317	333	349
Distribution		4 150	4 050	–	–	–	–	–	–	4 050	4 357	4 575
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		9 597	9 397	–	–	–	–	–	–	9 397	10 077	10 581
Pump Station		62	62	–	–	–	–	–	–	62	65	68
Reticulation		6 396	6 196	–	–	–	–	–	–	6 196	6 716	7 051
Waste Water Treatment Works		3 140	3 140	–	–	–	–	–	–	3 140	3 297	3 462
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		3 584	3 584	–	–	–	–	–	–	3 584	3 763	3 951
Landfill Sites		1 544	1 544	–	–	–	–	–	–	1 544	1 621	1 702
Waste Transfer Stations		2 040	2 040	–	–	–	–	–	–	2 040	2 142	2 249
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		22	122	–	–	–	–	–	–	122	24	25
Community Facilities		22	122	–	–	–	–	–	–	122	24	25
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–	–	–
Purls		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		22	122	–	–	–	–	–	–	122	24	25
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		1 003	1 923	–	–	–	–	–	–	1 923	1 053	1 106
Operational Buildings		1 003	1 923	–	–	–	–	–	–	1 923	1 053	1 106
Municipal Offices		1 003	1 923	–	–	–	–	–	–	1 923	1 053	1 106
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		61	61	–	–	–	–	–	–	61	64	67
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		61	61	–	–	–	–	–	–	61	64	67
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		61	61	–	–	–	–	–	–	61	64	67
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		832	762	–	–	–	–	–	–	762	874	917
Computer Equipment		832	762	–	–	–	–	–	–	762	874	917
Furniture and Office Equipment		707	607	–	–	–	–	–	–	607	743	780
Furniture and Office Equipment		707	607	–	–	–	–	–	–	607	743	780
Machinery and Equipment		843	793	–	–	–	–	–	–	793	885	929
Machinery and Equipment		843	793	–	–	–	–	–	–	793	885	929
Transport Assets		2 948	2 748	–	–	–	–	–	–	2 748	3 095	3 250
Transport Assets		2 948	2 748	–	–	–	–	–	–	2 748	3 095	3 250
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–			–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Depreciation to be adjusted	1	35 811	35 691	–	–	–	–	–	–	35 691	37 602	39 482

Choose name from list - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		103 562	30 471	–	–	–	–	(7 524)	(7 524)	22 947	143 545	150 315
Roads Infrastructure		15 150	0	–	–	–	–	(0)	(0)	–	20 084	9 450
Roads		15 150	0	–	–	–	–	(0)	(0)	–	20 084	9 450
Road Structures		–	–	–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		2 000	0	–	–	–	–	(0)	(0)	–	–	800
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		2 000	0	–	–	–	–	(0)	(0)	–	–	800
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		11 200	359	–	–	–	–	(0)	(0)	359	7 550	4 400
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		11 200	359	–	–	–	–	(0)	(0)	359	7 550	4 400
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		21 593	5 056	–	–	–	–	(2 000)	(2 000)	3 056	43 341	36 258
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		4 000	0	–	–	–	–	(0)	(0)	–	4 000	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		17 593	5 056	–	–	–	–	(2 000)	(2 000)	3 056	39 341	36 258
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		52 619	25 056	–	–	–	–	(5 524)	(5 524)	19 532	62 709	89 907
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticulation		25 909	8 660	–	–	–	–	(2 532)	(2 532)	6 127	20 459	43 296
Waste Water Treatment Works		26 710	16 396	–	–	–	–	(2 992)	(2 992)	13 404	42 250	46 610
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		1 000	0	–	–	–	–	(0)	(0)	–	9 861	9 500
Landfill Sites		500	0	–	–	–	–	(0)	(0)	–	6 361	6 000
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		500	0	–	–	–	–	(0)	(0)	–	3 500	3 500
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Community Assets		7 062	5 234	–	–	–	–	(0)	(0)	5 234	5 740	13 343
Community Facilities		3 642	2 721	–	–	–	–	–	–	2 721	2 000	–
Halls		–	–	–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–	–	–

Choose name from list - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Cemeteries/Crematoria		2 742	721	–	–	–	–	–	–	721	2 000	–
Police		–	–	–	–	–	–	–	–	–	–	–
Purls		–	–	–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		900	2 000	–	–	–	–	–	–	2 000	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		3 420	2 513	–	–	–	–	(0)	(0)	2 513	3 740	13 343
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–
Outdoor Facilities		3 420	2 513	–	–	–	–	(0)	(0)	2 513	3 740	13 343
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		50	0	–	–	–	–	(0)	(0)	–	–	–
Computer Equipment		50	0	–	–	–	–	(0)	(0)	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		10 000	0	–	–	–	–	7 424	7 424	7 424	–	–
Transport Assets		10 000	0	–	–	–	–	7 424	7 424	7 424		
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	120 674	35 704	–	–	–	–	(100)	(100)	35 604	149 285	163 658

Choose name from list - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 29 May 2025

Function	Project Description	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
						Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousands						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality: *List all capital projects grouped by Function*											
Energy sources	Upgrading network Uitsig	Upgrade	SO6	Electrical Infrastructure	LV Networks	2 300	72	2 500	–	–	–
Energy sources	Replacement of Miniature substations & upgrade of 11kV Networks	Upgrade	SO6	Electrical Infrastructure	LV Networks	800	72	850	–	900	–
Energy sources	Upgrading network Bergsig 10 th Avenue	Upgrade	SO6	Electrical Infrastructure	LV Networks	700	72	–	–	–	–
Energy sources	Upgrading 11kV network Caledon Hospital	Upgrade	SO6	Electrical Infrastructure	LV Networks	–	–	1 500	–	1 500	–
Energy sources	Replace overhead line (Buitenkant street)	Renewal	SO6	Electrical Infrastructure	LV Networks	1 500	72	–	–	–	–
Energy sources	Upgrade Network Telkom and 11kV Line Betco	Renewal	SO6	Electrical Infrastructure	LV Networks	–	–	500	–	–	–
Energy sources	Install Feeder from Eskom Substation	Renewal	SO6	Electrical Infrastructure	LV Networks	–	–	–	–	3 000	–
Energy sources	Upgrading network Parkstreet	Upgrade	SO6	Electrical Infrastructure	LV Networks	1 200	72	1 500	–	2 000	–
Energy sources	Upgrading network Neethling,Church and Myburgh Streets	Upgrade	SO6	Electrical Infrastructure	LV Networks	1 200	72	1 200	–	–	–
Energy sources	Installation Of streetlights in Tesselaarsdal	New	SO6	Electrical Infrastructure	LV Networks	–	–	800	–	800	–
Energy sources	Replace Streetlight luminairs with LED luminairs	Upgrade	SO6	Electrical Infrastructure	LV Networks	1 600	–	–	–	–	–
Energy sources	Replace Streetlight luminairs with LED luminairs	Upgrade	SO6	Electrical Infrastructure	LV Networks	3 400	–	–	–	–	–
Energy sources	Installation of streetlights and high mast lights in Grabouw	New	SO6	Electrical Infrastructure	LV Networks	–	–	–	–	–	–
Energy sources	Electrification TWK Area	New	SO6	Electrical Infrastructure	LV Networks	5 142	3 691	4 348	–	5 217	–
Energy sources	Electrification TWK Area	New	SO6	Electrical Infrastructure	LV Networks	771	515	652	–	783	–
Energy sources	New 132/11kV Substation	New	SO6	Electrical Infrastructure	LV Networks	–	–	–	–	30 000	–
Sport and recreation	Upgrading of clubhouse	Upgrade	SO6	Sport and Recreation Facilities	Outdoor Facilities	750	–	–	–	–	–
Water management	Smart meter replacement	Renewal	SO6	Water Supply Infrastructure	Distribution	5 000	514	5 000	–	–	–
Waste water management	Botrivier septic tank eradication	Upgrade	SO6	Sanitation Infrastructure	Reticulation	2 609	160	2 609	–	2 609	–
Waste water management	Eradication of Septic Tanks - Voortsekraal	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	1 500	–	1 500	–
Road transport	Upgrading of Murtle Street in Botrivier	Upgrade	SO6	Roads Infrastructure	Roads	2 000	–	–	–	–	–
Road transport	Upgrading of Lieben Cherry Street in Botrivier	Upgrade	SO6	Roads Infrastructure	Roads	–	–	830	–	–	–
Road transport	Upgrading of Pine Street in Botrivier	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	550	–
Road transport	Upgrading of Tennis Street in Botrivier	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	550	–
Road transport	Upgrading of Kim Street in Botrivier	Upgrade	SO6	Roads Infrastructure	Roads	–	–	1 500	–	–	–
Road transport	Upgrading of Mandela Street in Botrivier	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	600	–
Road transport	Upgrading of Chavonnes Bridge in Caledon	Upgrade	SO6	Roads Infrastructure	Roads	3 000	–	–	–	–	–
Road transport	Upgrading of Mountain View Street in Middleton	Upgrade	SO6	Roads Infrastructure	Roads	870	–	–	–	–	–
Road transport	Upgrading of the Caledon Waste Transfer Facility (WTF) Entrance on the N2 (Lane adjustment)	Upgrade	SO6	Roads Infrastructure	Roads	5 500	–	–	–	–	–
Road transport	Upgrading of Tarentaal Street in Uitsig Caledon	Upgrade	SO6	Roads Infrastructure	Roads	–	–	2 000	–	–	–
Road transport	Upgrading of Side Saviva Access Road in Caledon	Upgrade	SO6	Roads Infrastructure	Roads	–	–	1 500	–	–	–
Road transport	Upgrading of Arendblom Street in Middleton	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	900	–
Road transport	Upgrading of Bluebell Street in Middleton	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	850	–
Road transport	Upgrading of Carl Jonas Street in Genadendal	Upgrade	SO6	Roads Infrastructure	Roads	2 500	–	–	–	–	–
Road transport	Provision of Professional Services Upgrading of Bosmanskloof, Park Street and Voorstekraal Bridges (Prelim design and feasibility study)	Upgrade	SO6	Roads Infrastructure	Roads	500	–	4 500	–	–	–
Road transport	Upgrading of George Grey Street in Genadendal	Upgrade	SO6	Roads Infrastructure	Roads	–	–	2 000	–	–	–
Road transport	Upgrading of Streets in Greyton	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	1 000	–
Road transport	Upgrading of Park Street in Grabouw	Upgrade	SO6	Roads Infrastructure	Roads	–	–	950	–	–	–
Road transport	Upgrading of Felix Street in Grabouw	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	1 500	–
Road transport	Upgrading of Dennekruin Roads in Grabouw	Upgrade	SO6	Roads Infrastructure	Roads	–	–	1 000	–	1 000	–
Road transport	Upgrading of Savoury Street in Grabouw	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	1 500	–
Road transport	Upgrading of Muller Street Stormwater in RSE	Upgrade	SO6	Roads Infrastructure	Storm water Conveyance	2 000	–	–	–	–	–
Road transport	Upgrading of Freezia Street in RSE	Upgrade	SO6	Roads Infrastructure	Roads	780	–	–	–	–	–

Choose name from list - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 29 May 2025

Function	Project Description	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
						Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousands						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Road transport	Upgrading of Fullard Street in RSE	Upgrade	SO6	Roads Infrastructure	Roads	–	–	1 000	–	–	–
Road transport	Upgrading of Marais Street in RSE	Upgrade	SO6	Roads Infrastructure	Roads	–	–	–	–	1 000	–
Road transport	Upgrading of Protea Street in RSE	Upgrade	SO6	Roads Infrastructure	Roads	–	–	1 500	–	–	–
Road transport	Upgrading of Villiersdorp Access Road	Upgrade	SO6	Roads Infrastructure	Roads	–	–	3 304	–	–	–
Road transport	Upgrading of Streets and Stormwater in Protea, Burtekant, Ham and Union Streets in Villiersdorp	Upgrade	SO6	Roads Infrastructure	Storm water Conveyance	–	–	–	–	800	–
Waste management	Provision of Professional Services: Botrivier Drop Off (Prelim design)	Upgrade	SO6	Solid Waste Infrastructure	Waste Drop-off Points	500	–	3 500	–	–	–
Waste management	Provision of Professional Services: Botrivier Drop Off (Prelim design)	Upgrade	SO6	Solid Waste Infrastructure	Waste Drop-off Points	–	–	–	–	3 500	–
Waste water management	Upgrading of Botrivier Waste Waster Treatment Works (WWTW) Phase 2	Upgrade	SO6	Sanitation Infrastructure	Waste Water Treatment Works	7 948	2 819	8 913	–	12 817	–
Waste water management	Upgrading of Caledon Waste Water Treatment Works (WWTW) Phase 5	Upgrade	SO6	Sanitation Infrastructure	Waste Water Treatment Works	6 500	–	6 500	–	6 500	–
Waste water management	Provision of Professional Services: New Tesselaarsdal Waste Water Treatment Works (WWTW) Prelim design	Upgrade	SO6	Sanitation Infrastructure	Waste Water Treatment Works	500	–	–	–	–	–
Waste water management	Upgrading of Greyton Waste Water Treatment Works (WWTW)	Upgrade	SO6	Sanitation Infrastructure	Waste Water Treatment Works	3 000	–	3 000	–	3 000	–
Waste water management	Upgrading of the Housing Bulk Sewer Connection on Erf 595 in Greyton	Upgrade	SO6	Sanitation Infrastructure	Waste Water Treatment Works	600	167	–	–	–	–
Waste water management	Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1	Upgrade	SO6	Sanitation Infrastructure	Waste Water Treatment Works	–	–	2 625	–	–	–
Waste water management	Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1	Upgrade	SO6	Sanitation Infrastructure	Waste Water Treatment Works	–	–	–	–	–	–
Waste water management	Upgrade of Villiersdorp Waste Water Treatment Works (WWTW)	Upgrade	SO6	Sanitation Infrastructure	Waste Water Treatment Works	–	–	1 500	–	1 500	–
Water management	Water Pipe Replacement in Myrtle Street, Botrivier	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	–	–	1 000	–
Water management	Rehabilitate Pump Station from 4Ml lower to 4Ml Higher in Caledon	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	–	–	150	–
Water management	Upgrading of Tesselaarsdal Water Pipeline Phase 2	Upgrade	SO6	Water Supply Infrastructure	Distribution	2 000	–	–	–	–	–
Water management	Upgrading of Tesselaarsdal Water Pipeline Phase 2	Upgrade	SO6	Water Supply Infrastructure	Distribution	198	–	–	–	–	–
Water management	Upgrading of Tesselaarsdal Water Pipeline Phase 2	Upgrade	SO6	Water Supply Infrastructure	Distribution	459	201	–	–	–	–
Water management	Replace and Upgrade of Berglyn Raw Water in Genadendal Phase 2	Upgrade	SO6	Water Supply Infrastructure	Distribution	652	–	–	–	–	–
Water management	Replace and Upgrade of Berglyn Raw Water in Genadendal Phase 2	Upgrade	SO6	Water Supply Infrastructure	Distribution	1 826	1 826	–	–	–	–
Water management	Replace and Upgrade of Berglyn Raw Water in Genadendal Phase 2	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	1 000	–	–	–
Water management	Provision, Upgrade and Maintenance of Water Booster Pump Station (Low Cost Housing Project) in Greyton	Upgrade	SO6	Water Supply Infrastructure	Distribution	2 000	–	–	–	–	–
Water management	Provision, Upgrade and Maintenance of Water Booster Pump Station (Low Cost Housing Project) in Greyton	Upgrade	SO6	Water Supply Infrastructure	Distribution	800	57	–	–	–	–
Water management	Replacement of Water Pipe in Volkweg Street in Genadendal	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	2 748	–	–	–
Water management	Water Pipe Replacement in Main Road, High Street and Park Street in Greyton	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	1 982	–	1 500	–
Water management	Water Pipe Replacements in Russel, Sam and Eike Streets in Grabouw	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	2 000	–	2 000	–
Water management	Water Pipe Replacement in Ebenhaeser, Hofmeyer, Ryke, Gaffley, Plum and Sam Streets at Grabouw Phase 2	Upgrade	SO6	Water Supply Infrastructure	Distribution	2 522	522	–	–	–	–
Water management	Water Pipe Replacement in Protea Street, Villiersdorp	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	3 964	–	–	–
Water management	Upgrade of Botrivier Water Treatment Works (WTW) Phase 1B	Upgrade	SO6	Water Supply Infrastructure	Waste Water Treatment Works	–	–	3 000	–	3 000	–
Water management	Upgrading of the Ultra Filtration Plant in Genadendal	Upgrade	SO6	Water Supply Infrastructure	Waste Water Treatment Works	–	–	2 000	–	2 000	–
Water management	Provision of Professional Services: Grabouw Waste Water Treatment Plant Upgrade (Prelim design)	Upgrade	SO6	Water Supply Infrastructure	Waste Water Treatment Works	500	–	6 000	–	6 000	–
Water management	Upgrade of Grabouw Water Treatment Plant	Upgrade	SO6	Water Supply Infrastructure	Waste Water Treatment Works	–	–	–	–	6 000	–
Water management	Upgrade of RSE Ultra Filtration Plant	Upgrade	SO6	Water Supply Infrastructure	Waste Water Treatment Works	3 000	–	3 000	–	3 000	–
Waste management	Refurbishment Villiersdorp Water Treatment Facility (WTF)	Upgrade	SO6	Water Supply Infrastructure	Water Treatment Works	4 000	–	4 000	–	–	–
Water management	Upgrade of Villiersdorp Water Treat Works (WTW)	Upgrade	SO6	Water Supply Infrastructure	Waste Water Treatment Works	–	–	–	–	2 794	–
Water management	Upgrade of Villiersdorp Water Treat Works (WTW)	Upgrade	SO6	Water Supply Infrastructure	Waste Water Treatment Works	4 662	10 418	5 712	–	–	–
Waste water management	Upgrading of Caledon Bulk Sewer Pipe Line	Upgrade	SO6	Sanitation Infrastructure	Reticulation	5 000	–	5 000	–	5 000	–
Waste water management	Upgrading of Sewer line in Donkin Street, Caledon	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	1 500	–	6 236	–
Waste water management	Relocate Midblock Sewer - Vierview Area in Caledon	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	–	–	3 300	–
Waste water management	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provision	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	5 968	388	–	–	–
Waste water management	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provision	Upgrade	SO6	Sanitation Infrastructure	Reticulation	11 800	–	–	–	–	–
Waste water management	Replacement of Bos Street Sewer in Grabouw	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	1 500	–	–	–
Waste water management	Replace and Relocate Sewer Network in Gaffley Street, Grabouw	Upgrade	SO6	Sanitation Infrastructure	Reticulation	2 500	–	–	–	–	–
Waste water management	Upgrade of Grabouw East Sewer Network and Link Services	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	–	–	6 284	–
Waste water management	Grabouw West housing development bulk sewer upgrades	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	–	–	8 696	–
Waste water management	Grabouw WEST housing development Siyayanzela & Rooidakke sewer network upgrades	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	3 615	–	–	–
Waste water management	Grabouw West housing development link sewer items	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	4 348	–	5 172	–
Waste water management	Replace Sewer network in Loop Street, Grabouw	Upgrade	SO6	Sanitation Infrastructure	Reticulation	2 500	–	–	–	–	–
Waste water management	Replace Sewer Network in Old Cape Road	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	–	–	3 000	–
Waste water management	Upgrading of Disa Laan Pump Station in RSE	Upgrade	SO6	Sanitation Infrastructure	Reticulation	1 500	–	–	–	–	–
Waste water management	Upgrading of Rising Main and Construction of New Rising Required to Service Destiny Farm Development in Grabouw	Upgrade	SO6	Sanitation Infrastructure	Reticulation	–	–	–	–	1 500	–
Community and social services	Construction of Caledon Cemetery Access Paths	Upgrade	SO6	Community Facilities	Cemeteries/Crematoria	742	721	–	–	–	–
Community and social services	Construction of Caledon Cemetery Access Paths	Upgrade	SO6	Community Facilities	Cemeteries/Crematoria	2 000	–	2 000	–	–	–
Waste management	Provision of Professional Services: Greyton Landfill Rehab (Prelim and design)	Upgrade	SO6	Solid Waste Infrastructure	Landfill Sites	–	–	4 861	–	–	–
Waste management	Provision of Professional Services: Greyton Landfill Rehab (Prelim and design)	Upgrade	SO6	Solid Waste Infrastructure	Landfill Sites	500	–	–	–	5 000	–
Waste management	Genadendal Landfill Rehabilitation	Upgrade	SO6	Solid Waste Infrastructure	Landfill Sites	–	–	–	–	1 000	–
Waste management	Fencing for green waste chipping in RSE	Upgrade	SO6	Solid Waste Infrastructure	Landfill Sites	–	–	1 500	–	–	–
Water management	Upgrading of Grabouw Bulk Water Pipeline Phase 5.2	Upgrade	SO6	Water Supply Infrastructure	Distribution	440	–	–	–	–	–

Choose name from list - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 29 May 2025

Function	Project Description	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
						Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousands						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Water management	Upgrading of Grabouw Bulk Water Pipeline Phase 5 2	Upgrade	SO6	Water Supply Infrastructure	Distribution	6 696	–	–	–	–	–
Water management	Grabouw East housing development bulk water supply upgrades UITKYK	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	6 332	–	–	–
Water management	Grabouw East Uitkyk reservoir water network upgrades	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	5 657	–	–	–
Water management	Grabouw East Steenbras lower reservoir water network upgrades	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	–	–	954	–
Water management	Grabouw WEST bulk supply upgrades Steenbras lower (280l/s) & upper pump station (120l/s) upgrades	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	8 696	–	11 608	–
Water management	Grabouw WEST bulk supply upgrades Steenbras upper: NEW 6 5Ml Steenbras upper reservoir & supply lines	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	–	–	8 696	–
Water management	Grabouw WEST New Steenbras very high 2 5Ml reservoir	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	–	–	8 696	–
Water management	Villiersdorp Destiny Farm Reservoir	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	–	–	1 655	–
Water management	Villiersdorp Destiny Farm Reservoir	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	–	6 963	–	–	–
Sport and recreation	Upgrading of Pineview Park Sport Ground in Grabouw	Upgrade	SO6	Sport and Recreation Facilities	Outdoor Facilities	1 015	858	–	–	13 343	–
Sport and recreation	Upgrading of Pineview Park Sport Ground in Grabouw	Upgrade	SO6	Sport and Recreation Facilities	Outdoor Facilities	1 655	1 655	3 740	–	–	–
Housing	Greyton Erf 595 (538) reduced to 393	New	SO9	Sanitation Infrastructure	Reticulation	2 000	1 305	8 000	–	16 000	–
Housing	Gypsy Queen (255)	New	SO9	Sanitation Infrastructure	Reticulation	3 000	2 000	10 080	–	16 000	–
Housing	Greater Grabouw - Gyspsey Queen	New	SO9	Sanitation Infrastructure	Reticulation	500	–	2 000	–	–	–
Housing	Grabouw Iraq	New	SO9	Sanitation Infrastructure	Reticulation	12 000	–	–	–	–	–
Housing	Grabouw Hillside (321) (102 + 219)	New	SO9	Sanitation Infrastructure	Reticulation	8 000	–	10 560	–	21 160	–
Housing	Villiersdorp Destiny Farm (1133)	New	SO9	Sanitation Infrastructure	Reticulation	39 983	116 708	23 700	–	32 960	–
Housing	Caledon Riemvasmaak	New	SO9	Sanitation Infrastructure	Reticulation	2 000	1 984	16 400	–	8 200	–
Housing	Botriver Beaumont Services Ph1(272) Ph2(774)	New	SO9	Sanitation Infrastructure	Reticulation	2 000	150	2 000	–	20 640	–
Housing	Rooidakke (1054)	New	SO9	Sanitation Infrastructure	Reticulation	3 000	1 114	10 000	–	–	–
Housing	Greater Villiersdorp UISP (2600)	New	SO9	Sanitation Infrastructure	Reticulation	2 300	–	5 621	–	–	–
Finance and administration	Upgrading of Fleet	Upgrade	SO4	Transport Assets	Transport Assets	10 000	7 424	–	–	–	–
Road transport	Construction of Grabouw Drivers License Testing Centre (DLT	New	SO8	Community Facilities	Testing Stations	7 200	–	22 000	–	–	–
Planning and development	Villiersdorp Taxi Rank Upgrades - Phase 3	Upgrade	SO11	Community Facilities	Taxi Ranks/Bus Terminals	900	2 000	–	–	–	–
Housing	Water Works Emergency Housing (67) - Gypsey Queen	New	SO9	Water Supply Infrastructure	Reticulation	1 200	1 116	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	20	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	9	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	6	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	125	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	4	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	8	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	10	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	9	–	–	–	–	–

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Function	Project Description	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
						Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousands						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	3	–	–	–	–	–
Energy sources	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	3	–	–	–	–	–
Energy sources	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	6	–	–	–	–	–
Energy sources	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	4	–	–	–	–	–
Energy sources	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	45	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO4	Machinery and Equipment	Machinery and Equipment	25	–	–	–	–	–
Planning and development	Machinery and Equipment	New	SO5	Machinery and Equipment	Machinery and Equipment	8	–	–	–	–	–
Housing	Machinery and Equipment	New	SO9	Machinery and Equipment	Machinery and Equipment	40	–	–	–	–	–
Public safety	Machinery and Equipment	New	SO8	Machinery and Equipment	Machinery and Equipment	23	–	–	–	–	–
Public safety	Machinery and Equipment	New	SO8	Machinery and Equipment	Machinery and Equipment	10	14	–	–	–	–
Public safety	Machinery and Equipment	New	SO8	Machinery and Equipment	Machinery and Equipment	100	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	100	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	32	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	100	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	50	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	15	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	4	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	18	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	7	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	24	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	250	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	50	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	100	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	25	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	5	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	13	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	15	695	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment	Machinery and Equipment	9	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO4	Machinery and Equipment	Machinery and Equipment	120	–	–	–	–	–
Finance and administration	Machinery and Equipment	New	SO4	Machinery and Equipment	Machinery and Equipment	20	–	–	–	–	–
Energy sources	Machinery and Equipment	Renewal	SO6	Machinery and Equipment	Machinery and Equipment	7	–	–	–	–	–
Finance and administration	Machinery and Equipment	Renewal	SO6	Machinery and Equipment	Machinery and Equipment	5	–	–	–	–	–
Finance and administration	Machinery and Equipment	Renewal	SO6	Machinery and Equipment	Machinery and Equipment	6	–	–	–	–	–
Finance and administration	Machinery and Equipment	Renewal	SO6	Machinery and Equipment	Machinery and Equipment	10	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	8	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	6	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	4	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	5	–	–	–	–	–

Choose name from list - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 29 May 2025

Function	Project Description	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
						Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousands						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	0	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	3	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	13	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	2	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	5	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO4	Furniture and Office Equipment	Furniture and Office Equipment	25	–	–	–	–	–
Planning and development	Furniture and Office Equipment	New	SO5	Furniture and Office Equipment	Furniture and Office Equipment	6	–	–	–	–	–
Planning and development	Furniture and Office Equipment	New	SO5	Furniture and Office Equipment	Furniture and Office Equipment	5	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	22	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	2	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	8	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	2	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	38	–	–	–	–	–
Housing	Furniture and Office Equipment	New	SO9	Furniture and Office Equipment	Furniture and Office Equipment	75	71	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO4	Furniture and Office Equipment	Furniture and Office Equipment	8	–	–	–	–	–
Public safety	Furniture and Office Equipment	New	SO8	Furniture and Office Equipment	Furniture and Office Equipment	5	–	–	–	–	–
Public safety	Furniture and Office Equipment	New	SO8	Furniture and Office Equipment	Furniture and Office Equipment	3	–	–	–	–	–
Public safety	Furniture and Office Equipment	New	SO8	Furniture and Office Equipment	Furniture and Office Equipment	0	–	–	–	–	–
Public safety	Furniture and Office Equipment	New	SO8	Furniture and Office Equipment	Furniture and Office Equipment	5	–	–	–	–	–
Public safety	Furniture and Office Equipment	New	SO8	Furniture and Office Equipment	Furniture and Office Equipment	18	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	28	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	94	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	60	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	8	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	3	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO3	Furniture and Office Equipment	Furniture and Office Equipment	2	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	10	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	2	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	8	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	25	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	18	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	7	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	20	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	4	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	5	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment	Furniture and Office Equipment	2	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO2	Furniture and Office Equipment	Furniture and Office Equipment	25	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO4	Furniture and Office Equipment	Furniture and Office Equipment	25	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO4	Furniture and Office Equipment	Furniture and Office Equipment	45	–	–	–	–	–
Community and social services	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	10	–	–	–	–	–
Energy sources	Furniture and Office Equipment	Renewal	SO6	Furniture and Office Equipment	Furniture and Office Equipment	5	–	–	–	–	–

Choose name from list - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 29 May 2025

Function	Project Description	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
						Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
R thousands						Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Finance and administration	Furniture and Office Equipment	Renewal	SO1	Furniture and Office Equipment	Furniture and Office Equipment	6	–	–	–	–	–
Finance and administration	Furniture and Office Equipment	Renewal	SO1	Furniture and Office Equipment	Furniture and Office Equipment	5	–	–	–	–	–
Finance and administration	Computer Equipment	New	SO3	Computer Equipment	Computer Equipment	25	–	–	–	–	–
Planning and development	Computer Equipment	New	SO5	Computer Equipment	Computer Equipment	22	–	–	–	–	–
Housing	Computer Equipment	New	SO9	Computer Equipment	Computer Equipment	75	71	–	–	–	–
Finance and administration	Computer Equipment	New	SO4	Computer Equipment	Computer Equipment	350	–	–	–	–	–
Finance and administration	Computer Equipment	New	SO4	Computer Equipment	Computer Equipment	600	–	–	–	–	–
Finance and administration	Computer Equipment	New	SO1	Computer Equipment	Computer Equipment	50	–	–	–	–	–
Finance and administration	Computer Equipment	New	SO4	Computer Equipment	Computer Equipment	75	–	–	–	–	–
Finance and administration	Computer Equipment	New	SO4	Computer Equipment	Computer Equipment	20	–	–	–	–	–
Finance and administration	Computer Equipment	New	SO4	Computer Equipment	Computer Equipment	1	–	–	–	–	–
Finance and administration	Computer Equipment	New	SO4	Computer Equipment	Computer Equipment	5	–	–	–	–	–
Finance and administration	Computer Equipment	Renewal	SO3	Computer Equipment	Computer Equipment	25	–	–	–	–	–
Finance and administration	Computer Equipment	Renewal	SO3	Computer Equipment	Computer Equipment	19	–	–	–	–	–
Energy sources	Computer Equipment	Renewal	SO6	Computer Equipment	Computer Equipment	20	–	–	–	–	–
Finance and administration	Computer Equipment	Upgrade	SO2	Computer Equipment	Computer Equipment	50	–	–	–	–	–
Housing	Villiersdorp Destiny Farm Installation of Civil Engineering (Water)	New	SO9	Water Supply Infrastructure	Distribution	–	–	–	–	–	–
Housing	Greater Grabouw Planning	New	SO9	Roads Infrastructure	Roads	–	423	–	–	–	–
Housing	Riemvasmaak Upgrading of Informal Settlement (UISP)	Upgrading	SO9	Roads Infrastructure	Roads	–	–	–	–	–	–
Road transport	Caledon Roadway Enhancement 40mm A-E2 Frictional Asphalt Resurfacing Hoop Street and Plein Street from 0km to 1.49km	Renewal	SO6	Roads Infrastructure	Roads	–	6 300	–	–	–	–
Finance and administration	Computer Equipment	New	SO1	Computer Equipment	Computer Equipment	–	603	–	–	–	–
Finance and administration	Computer Equipment	New	SO1	Computer Equipment	Computer Equipment	–	55	–	–	–	–
Finance and administration	Furniture and Office Equipment	New	SO1	Computer Equipment	Computer Equipment	–	354	–	–	–	–
Community and social services	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment	Furniture and Office Equipment	–	70	–	–	–	–
Road transport	Flood damages	New	SO6	Roads Infrastructure	Roads	–	3 481	–	–	–	–
Water management	Boorgat Villiersdorp	Upgrade	SO6	Water Supply Infrastructure	Distribution	–	450	–	–	–	–
Road transport	Infrastructure in the Rooidakke Development in Grabouw project	New	SO6	Roads Infrastructure	Roads	–	3 261	–	–	–	–
Entities:											
List all capital projects grouped by Municipal Entity											
						–	–	–	–	–	–
Entity Name						–	–	–	–	–	–
Project name						–	–	–	–	–	–

Choose name from list - Supporting Table SB20 Not required - 29 May 2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–

ITEM HEADING

SC09/2025 DIRECTORATE FINANCE: COMMENTS / REPRESENTATIONS RECEIVED ON THE 2025/2026 DRAFT BUDGET

[English version of the report is the original]

FILE NUMBER

5/1/1-2025/2026

PURPOSE / AIM OF REPORT

To present to the council the comments and representations received on the 2025/2026 Draft Budget which was tabled on 27 March 2025. The comments and representations emanate from the intensive ward committee and public engagements during April 2025. The Budget Tariffs and Budget related documents were published for comments. The closing date for comments was 30 April 2025.

BACKGROUND

The Draft Budget and Budget-related documents were forwarded to National and Provincial Treasury and other sector departments. Notices were placed in local newspapers and the Draft Budget was placed on the municipal website inviting stakeholders' comments.

DISCUSSION

Theewaterskloof Municipality has been delegated to the Provincial Treasury in terms of MFMA compliance and monitoring and thus no comments were received from National Treasury, but from Provincial Treasury – Western Cape.

The comments received are attached as per Annexure:

1. Comments received from other stakeholders:

    1.1. L M Pompe van Meerdervoort

    1.2. S W Visser

    1.3. S W Visser

    1.4. R McCarthy

    1.5. J Visser

    1.6. Khoi Aboriginal Party

    1.7. Khoi Aboriginal Party

1.8. R van der Wal

1.9. G Visser

1.10. R & C Blignaut

1.11. P van Onselen

1.12. Bottivier Civic Association

1.13. M & P Reichert

1.14. R & J Venn

1.15. D Johnson

1.16. Caledon Ratepayers' Association

1.17. G Kimber

1.18. Friends of the Swannie River

1.19. Riviersonderend Belastingbetalersvereniging

1.20. Steven Vinger

1.21. Philippe du Preez

1.22. Anthonie Welman

1.23. Petro van Rooyen

1.24. Des Kehl

1.25. Michelle Kehl

1.26. Mogamat Faeez Stevens

1.27. SIME Engagement Provincial Treasury

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As per attach report.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Section 23 (1) of the MFMA reads as follows:

"when the Annual Budget has been tabled, the municipal council must consider any views of the local community and the National Treasury, the relevant Provincial Treasury and provincial or national organs of state or municipalities which made submission on the budget".

Section 23 (2) of the MFMA reads as follows:
"after considering all budget submissions, the council must give the Mayor an opportunity to respond to the submissions and if necessary, to revise the budget and table amendments for consideration by the council".

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended that Council approves the final responses regarding comments received.

Objections

Comments: TWK budget 2025 / 2026

General: It is very difficult to comment with any meaning on the budget as presented at the feedback meeting.

I am of the opinion to be able to see what is happening the budget must be per town per activity showing the actual costs to date because the conditions are very variable in each town and each has its unique requirements.

By separating the town budgets it will also give each group of managers insight and purpose to improve their management ability giving them satisfaction on seeing their ability being recognised.

Included is a proposal of how it could be done so that each supervisor can see how he and his group is doing.

Specific: The proposals put forward at the Villiersdorp feedback meeting need comment.

The indicated position (That is 5% increase for all costs except for the rates and electricity) is understood but not desired as the annual South African CPI is 3.2%. The position with electricity is beyond the control of the Municipality.

The rates proposal I believe is not acceptable as I am of the opinion that the rates should be for infrastructure which has been paid for with the original development of the town and thus there is no need to increase it. The TWK property rate of 0.009513 is already higher than the Cape Town rate of 0.006631 by 43.46%.

Inclusion: Theewaterskloof Financial Accounts.

Included is an example of how an activity based costing system is used.

This will then also be the base for budgeting.

Proposer: L.M. Pompe van Meerdervoort

2 Muller Street

Villiersdorp

Theewaterskloof Financial Accounts

Below is a set of proposals of what should be available to each town on a monthly basis

The accounts must be for each town and corporate separately split into Capital, Income and Expenses

Capital should be per project showing the original budget per month and then the actual progress expenditure per month

Income must be per town, per source showing the monthly budget and actual as well as the year to date budget and actual indicating the variance and percentage

Expenses must be per town, per source showing the monthly budget and actual as well as the year to date budget and actual indicating the variance and percentage

Summary must show each town's total as well as a percentage of the whole by month and year to date indicating the variance and percentage

Example below for expenses:

Villiersdorp Expenses

Month to date November

	Month			Year to date			
	Actual	**Budget**	**Variance**	**Actual**	**Budget**	**Variance**	**%**
Corporate	100	90	+10	250	450	-200	-44.4
Town Admin	500	550	+50	2100	2750	-650	-23.6
Electricity	850	800	+50	3700	4000	-300	-7.5
Water	250	300	-50	1800	1500	+300	+20.0
Sewage	1170	400	+770	3500	2000	+1500	+75.0
Roads	2200	600	+1600	4000	2400	+1600	+66.6
Law Enforcement	150	200	-50	950	1000	-50	-5.0
Parks	80	50	+30	240	250	-10	-4.0
Refuse	350	350	0	1500	1600	-100	-6.3
Total	**5650**	**3340**	**+2310**	**18040**	**15950**	**+2090**	**+13.1**

Tar. No.	THEEWATERSKLOOF MUNICIPALITY WATER TARIFFS for Old Age Homes	Kl	(Excl. VAT) Tariff Book 2025/26	# Tariff should be??	Difference: (Over-)under charge /Kl
4.13	**Old Age Homes**				
	Water: Basic Charge		190.83	190.83	
	Consumption	0 - 6	12.51	12.51	
		7 - 15	14.89	14.89	
		16 - 30	30.77	30.77	
		31 - 40	38.44	38.44	
		Above 40	50.77	50.77	
4.13.1	**Old Age Homes: 50% discount relief**				
	Water: Basic Charge		95.42	95.42	(0.00)
	Consumption	0 - 6	6.26	6.26	(0.00)
		7 - 15	7.44	7.45	0.00
		16 - 30	15.39	15.39	(0.01)
		31 - 40	19.22	19.22	0.00
		Above 40	25.38	25.39	0.01
4.13.2	**Old Age Homes: 40% discount relief**				
	Water: Basic Charge		114.50	114.50	(0.00)
	Consumption	0 - 6	7.51	7.51	(0.00)
		7 - 15	8.93	8.93	0.00
		16 - 30	18.46	18.46	0.00
		31 - 40	23.07	23.06	(0.01)
		Above 40	30.45	30.46	0.00
4.13.3	**Old Age Homes: 30% discount relief**				
	Water: Basic Charge		133.58	133.58	0.00
	Consumption	0 - 6	8.76	8.76	(0.00)
		7 - 15	10.42	10.42	0.00
		16 - 30	21.54	21.54	(0.00)
		31 - 40	26.91	26.91	(0.00)
		Above 40	35.54	35.54	(0.00)
4.13.4	**Old Age Homes: 20% discount relief**				
	Water: Basic Charge		152.67	152.66	(0.01)
	Consumption	0 - 6	10.01	10.01	(0.00)
		7 - 15	11.91	11.91	0.00
		16 - 30	24.62	24.62	(0.00)
		31 - 40	30.75	30.75	0.00
		Above 40	40.61	40.62	0.01
4.13.5	**Old Age Homes: 10% discount relief**				
	Water: Basic Charge		171.75	171.75	(0.00)
	Consumption	0 - 6	11.26	11.26	(0.00)
		7 - 15	13.40	13.40	0.00
		16 - 30	27.70	27.69	(0.01)
		31 - 40	34.60	34.60	(0.00)
		Above 40	45.69	45.69	0.00
4.13.6	**Old Age Homes: 5% discount relief**				
	Water: Basic Charge		181.29	181.29	(0.00)
	Consumption	0 - 6	11.89	11.88	(0.01)
		7 - 15	14.14	14.15	0.01
		16 - 30	29.23	29.23	0.00
		31 - 40	36.52	36.52	(0.00)
		Above 40	48.23	48.23	0.00

Tar. No.	THEEWATERSKLOOF MUNICIPALITY SEWERAGE for Old Age Homes	(Excl. VAT) Tariff Book 2025/26	# Tariff should be??	Difference: (Over-)under charge
6.5	Per toilet pan	223.70	223.70	
	Each Urilal	111.94	111.94	
	50% discount			
6.5.1	Per toilet pan	111.85	111.85	0.00
6.5.2	Each Urilal	55.97	55.97	0.00
	40% discount			
6.5.1	Per toilet pan	134.22	134.22	0.00
6.5.2	Each Urilal	67.16	67.16	0.00
	30% discount			
6.5.1	Per toilet pan	156.59	156.59	0.00
6.5.2	Each Urilal	78.36	78.36	(0.00)
	20% discount			
6.5.1	Per toilet pan	178.96	178.96	0.00
6.5.2	Each Urilal	89.55	89.55	0.00
	10% discount			
6.5.1	Per toilet pan	201.33	201.33	0.00
6.5.2	Each Urilal	100.75	100.75	(0.00)
	5% discount			
6.5.1	Per toilet pan	212.51	212.52	0.00
6.5.2	Each Urilal	106.34	106.34	0.00

Tar. No.	REFUSE REMOVAL for Old Age Homes			
7.4	Basic per Container	250.17	250.17	
7.4.1	**50% discount**	125.09	125.09	(0.01)
	40% discount	150.1	150.10	0.00
	30% discount	175.12	175.12	(0.00)
	20% discount	200.14	200.14	(0.00)
	10% discount	225.16	225.15	(0.01)
	5% discount	237.67	237.66	(0.01)

Tariewe behoort herbereken te word om te voldoen aan basiese rekeningkundige beginsels en praktyke. 23/04/2024

Jacky Smith

From: SW Visser <sw.visser@gmail.com>
Sent: Thursday, April 24, 2025 5:26 PM
To: TWK Budget
Subject: Fwd: BESWAAR/KOMMENTAAR: KONSEPBEGROTING en -TARIEWE 202526
Attachments: TWK Tariffs for Old Age Homes 2025-26_000244.pdf

Goeie middag,

Hierby aangeheg is my BESWAAR/KOMMENTAAR met betrekking tot die KONSEPBEGROTING en -TARIEWE vir 2025/26 vir u verdere aandag.

U terugvoering sal waardeer word.

Groete.

SW Visser
082 588 1814

---------- Forwarded message ---------
From: **SW Visser** <sw.visser@gmail.com>
Date: Thu, 24 Apr 2025 at 11:56
Subject: BESWAAR/KOMMENTAAR: KONSEPBEGROTING en -TARIEWE 202526
To: Twkmun <twkmun@twk.gov.za>, Mayor@twk.org.za <mayor@twk.gov.za>, Ashwille Riddles <ashwilleri@twk.gov.za>, <paulma@twk.gov.za>, Vidri Johnson <vidriza@twk.gov.za>, Speaker <speaker@twk.gov.za>
Cc: Annette Swart <annettesw@twk.gov.za>, <caledonbbv@gmail.com>

Goeie dag aan almal,

Ter aanvang is dit vir my aangenaam en opvallend dat die 2025/26-konsepbegroting 'n vernuwende wending en denkrigting ingeneem het en daarvoor wil ek u bedank.

Vergun my egter die geleentheid om as gevolg van 'n onvoorsiene tydsbeperking, 'n paar basiese opmerkings te maak en wat hopenlik u aandag sal geniet voor die 2025/26-begroting gefinaliseer word:

1. Afslagtariewe aan "Old Age Homes":
Rekeningkundige foute in die berekening van hierdie afslagtariewe is 'n doring in die vlees waaroor ek al vir meer as twee boekjare kla.

Ek is baie bly om te sien dat oënskynlik wel aandag hieraan gegee is en alhoewel dit klein verskille is, is daar ***steeds ±9 verskille*** *waaraan u asseblief aandag kan gee* (verwys die aangehegte dokument waar die verskille met geel agtergrond uitgewys word vir u aandag).

2. Personeelgetalle en -kostes:
Dit is verblydend om te sien dat daar vir 'n **daling** in personeel**getalle** begroot word - dis beslis 'n stap in die regte rigting! Wat egter vreemd is, is dat die personeel**koste,** ten spyte van die personeelvermindering, steeds styg met 7.49% asof die voorgenome personeelvermindering nie werklik in ag geneem is nie? Daar word voorsiening gemaak vir 'n totale verhoging van **7.75%** (4.5 + 0.75 + 2.50) en dit is **byna dubbeld** die verwagte VPI, dit terwyl "employee costs" reeds 'n hoë 36% van die bedryfsuitgawes verteenwoordig. *Hierdie tendens voorspel niks goeds nie en behoort weer onder oë geneem te word.* Verdere personeelverminderings is dus noodsaaklik want TWK se inwoners kan dit eenvoudig nié bekostig nie!

3. Elektrisiteitstariewe:
Grootmaat kragaankope vanaf Eskom styg met 12.74% maar dit is maar net een van die elemente in die bedryfskostes vir elektrisiteit. Kom ons argumenteer dat hierdie koste ±50% van die totale kostes vir elektrisiteitsvoorsiening verteenwoordig. Wanneer u dan TWK se elektrisiteitstariewe ook met 12/74% verhoog, impliseer dit mos dat alle ander koste-items vir elektrisiteit, óók met 12.74% gaan styg - en dit kan en is gewoon net nie waar nie! In u tariefberekening het u effektief dan begroot vir 'n kostestyging van 12.74% *op alle ander* koste-items ook? Wanneer 'n mens bietjie dieper daarna kyk, is die gevolg van hierdie buitensporige verhogings die oorsaak van die stoomroller-effek van verbruikersweerstand omdat dit bloot onbekostigbaar geword het.

Dieselfde beginsel geld by watervoorsiening waar Overberg Water 'n prysverhoging van 14% voorgestel het. Hier het u *soos dit behoort te wees, nie dieselfde 14% deurgtrek* na 'n 14% verhoging in TWK se watertariewe nie. *Hoekom was dit dan nodig om dit met elektrisiteitstariewe te doen? Daar is geen logika in nie en dit maak eenvoudig nie sin nie!*

4. Tariefstygings:
Eerstens is ek baie bly dat TWK uiteindelik weggedoen het met die onwettige "Capital Infrastructure Levy" wat twee jaar gelede stil-stil in die tariewe opgeneem is tot groot frustrasie van die publiek.

Soos u sekerlik ook bewus is, dui alle beramings en projeksies daarop dat 2025 se VPI te staan sal kom op **4.50%**. Daarteenoor toon TWK se konsep tariewe individueel almal 'n styging van **meer as** die geprojekteerdeVPI vir 2025 en selfs vir 2026. Die gemiddelde tariefstyging kom neer op **meer as 8%**!

Ek het begrip vir TWK se kontantvloei probleme maar sulke buitensporige tarierfverhogings gaan oor die medium- en langtermyn nie die oplossing wees nie.

U word derhalwe versoek om asseblief weer indringend na die begroting te kyk voordat dit gefinaliseer word vir die 2025/26-boekjaar.

Ek verneem graag weer van u.

Groete.

SW Visser
082 588 1814

Virus-free.www.avast.com

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Jacky Smith

From:	SW Visser <sw.visser@gmail.com>
Sent:	Saturday, April 26, 2025 10:47 AM
To:	TWK Budget
Cc:	Executive Mayor - TWK Municipality; Speaker; Paul Mabhena; Ashwille Riddles; Annette Swart; caledonbbv@gmail.com
Subject:	Fwd: 2025/26- Waterraad en TWK tariewe
Attachments:	IMG-20250424-WA0012.jpg

Goeie dag Uitvoerende Burgemeester, Speaker en ander belanghebbendes,

Ek verwys na my epos aan u op 24 April 2025 met betrekking tot my **BESWAAR/KOMMENTAAR op TWK se Konsepbegroting en -tariewe vir die 2025/26-boekjaar**.

Intussen het u ongedateerde "**Kennisgewing aan Inwoners: Voorgestelde aanpassing aan konsepwatertarief - sê jou sê**" my via ander kanale bereik (sien aangeheg).

Die inhoud van bogemelde kennisgewing is nie geloorwaardig nie en uiters ontstellend, en wel vir die volgende redes:

1. Op bladsy **47 van die "Executive Summary"** word aangedui dat **"Bulk Water Tariff: Overberg Water has proposed a 14% increase in the bulk water price"**.

Ek kan dus nie anders nie as om daarvan af te lei dat u *reeds* 'n kostestyging van 14% vir die aankoop van water vanaf die Waterraad ingereken en verreken het in die konsepbegroting en -tariewe om te bepaal wat die effek en gevolglike tariefstyging deur TWK, moet wees.

En dan direk daarna ook op bladsy 47, word aangedui dat dit 'n **5%** tariefstyging in watertariewe sal verg.

2. In die Kennisgewing waarna ek hierbo verwys, word nou voorgestel dat:

- die **5%** soos in die konseptariewe aangedui, verhoog moet word na **8%** (op vanaf 5%) om die **12%** (af vanaf **14%**) van Waterraad te finansier.

My eerste reaksie was dat die daling vanaf 14% na 12% van die Waterraadtariewe, dan 'n ***laer*** **as 5%** verhoging in TWK se tariewe tot gevolg moet hê.
Dit sou vir my en enige ander inwoner sin gemaak het. Maar vir een of ander onverklaarbare rede werk TWK se assessering deur die Finansies- en Tegniese departemente, se wiskunde/rekeningkunde nie so nie.

Dit is totaal onverstaanbaar hoe 'n **2% verlaging** in kostes aanleiding kan gee tot 'n verdere **3% styging** om die daling in kostes te finansier. Nogtemeer wanneer ook in gedagte gehou moet word dat 'n baie groot deel van TWK se waterbedieningsgebied **nie** met water vanaf die Waterraad bedien word nie, terwyl TWK eenvorminge tariewe dwarsdeur sy reggebied toepas - dié aspek maak dit nog moeiliker om te verstaan hoe TWK hierdie berekenige gedoen het?

Die gevolg van u nuwe "voorstel" dat watertariewe met 8% verhoog (in plaas van 5%), sal tot gevolg hê dat die gemiddelde styging vir die sogenaamde "Affordable Range" opskiet van 8.64% na 8.99%. Dié nuwe en onverklaarbare voorstel het dan tot gevolg dat tariefstygings dubbeld die geprojekteerde VPI vir 2025, en selfs vir 2026 sal wees.

Ek teken ten sterkste beswaar aan teen die voorgestelde 8% watertariefverhoging vir die redes soos reeds uiteengesit en omdat dit nie soos in die kennisgewing gestel *"om kostedoetreffendheid te weerspieël terwyl dit steeds die bekostigbaarheid vir verbruikers in ag neem"* en *"die beste aan die bekostigbaarheidsbehoeftes van die kliënt en munisipaliteit voldoen"* **nie**!

Wanneer u verwys na bekostigbaarheid vir verbruikers, moet u in gedagte hou dat weinig indien enige verbruiker, kan uitsien na 'n

salarisverhoging van 7.75% en in sommige gevalle, ook 'n prestasiebonus nie - *baie mense het nie eers 'n werk nie!*

U terugvoering sal waardeer word.

Groete.

SW Visser
082 588 1814

---------- Forwarded message ---------
From: **SW Visser** <sw.visser@gmail.com>
Date: Thu, 24 Apr 2025 at 16:51
Subject: 2025/26- Waterraad en TWK tariewe
To: SW Visser <sw.visser@gmail.com>

Jacky Smith

From: Robin McCarthy <robinmccarthy1991@gmail.com>
Sent: Thursday, April 24, 2025 9:03 PM
To: TWK Budget
Subject: Comment on Proposed water tariff increase

Some people who received this message don't often get email from robinmccarthy1991@gmail.com. Learn why this is important

Good day

I stongly disagree with the proposed water tariff increase, only certain community members has to pay for this excessive tariff monthly whilst other public members benefit on the paying consumers, yes I agree everyone has the basic right to water but then paying for the use of water should apply to everyone not just a certain group of people. Last year we had several tariffs added to our bill. We can not continue to pay for mismanagement of funds in the Municipality. Overstrand Municipality members are paying far less than what we have to cough up for this is unacceptable. And lastly the not paying members are the one's who waste the most water, UNACCEPTABLE!

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Jacky Smith

From: Jacqui Visser <jacvisser@mweb.co.za>
Sent: Friday, April 25, 2025 1:14 PM
To: TWK Budget
Subject: Proposed adjustment to draft water tariff

Some people who received this message don't often get email from jacvisser@mweb.co.za. Learn why this is important

To whom it may concern,

As a property and business owner in Riviersonderend, I would like to object in the strongest terms possible to the proposed increase.

Firstly, the town of Riviersonderend is not supplied by Overberg Water so I fail to see why we should be penalised on behalf of those towns that benefit from superior water quality.
We are no longer supplied with the clean mountain water of the Olifantsbos River on our doorstep, because the municipality neglected the infrastructure. Instead we are supplied with water from the Riviersonderend , which is full of upstream effluent and agricultural run off. This necessitates the use of large quantities of flocculant and chemicals, resulting in water with a bad taste and dubious long term health consequences. Ongoing water quality issues in Riviersonderend have necessitated that we invest heavily in filtration equipment as our business services the public.

Secondly, I have to call into question the matter of the public participation budget meeting help on 10th April in The Gemeenskapsaal.
- Advertised on TWK Facebook page on the 4th April, excluding those without access to social media.
- Originally scheduled for 13h00, excluding all business owners and people in employment.
- Rescheduled at the last minute on the 9th April to 19h00, with no follow up notification on TWK Facebook page.

I have raised the issue of a lack of communication at previous community meetings. Facebook, while useful, cannot be recognised as an official channel of communication. Delivery of the Hermanus Times in Riviersonderend is sporadic at best, so it also cannot be considered as a sufficient form of information in this community. TWK made regular use of a bulk sms service during the Covid lockdowns. I fail to see why this method cannot be ustilised to keep ratepayers informed of important meeting dates.

With regards
Jacqui Visser
Resident and Business Owner
Riviersonderend

Jacky Smith

From: Khoi Aboriginal Party <khoiaboriginalparty@gmail.com>
Sent: Sunday, April 27, 2025 5:57 PM
To: TWK Budget
Subject: Fwd: Water Tariff Increase

Some people who received this message don't often get email from khoiaboriginalparty@gmail.com. Learn why this is important

---------- Forwarded message ---------
From: **Khoi Aboriginal Party** <khoiaboriginalparty@gmail.com>
Date: Sun, 27 Apr 2025, 00:30
Subject: Water Tariff Increase
To: <twk@twkbudget.org.za>

To: Theewaterskloof Municipality
Subject: Response to Proposed Water Tariff Increase from 5% to 8%

Dear [Municipal Representative],

I am writing on behalf of Khoi Aboriginal Party regarding the proposed increase in water tariffs from 5% to 8%. While we acknowledge the necessity of periodic adjustments to maintain infrastructure and service delivery, we are deeply concerned about the financial impact this increase may have on households and businesses within our community.

Impact of Proposed Water Tariff Increase on Theewaterskloof Communities

The proposed increase in water tariffs from 5% to 8% will likely have significant consequences for residents, particularly those in historically marginalized and economically vulnerable areas. TWK municipalities encompass a diverse set of communities, many of which already experience financial strain due to rising costs of living, unemployment, and inadequate infrastructure.

1. Economic Strain on Low-Income Households
Many families in TWK struggle with financial insecurity, and an unexpected hike in utility costs could further burden households that are already stretched thin. Water is a basic necessity, and increasing its cost disproportionately affects lower-income residents who may be forced to make difficult decisions regarding food, healthcare, and other essential expenses.

2. Impact on Small Businesses and Local Economy
The increase will also place additional pressure on small businesses, agricultural operations, and informal enterprises that rely on affordable water access for their day-to-day activities. Higher utility expenses could reduce profit margins, threaten job stability, and limit growth opportunities for entrepreneurs who are critical to local economic sustainability.

3. Risks to Public Health and Hygiene
Any financial barrier to water access can indirectly impact public health, particularly in informal settlements and rural areas where sanitation infrastructure is already limited. Higher water costs may lead to reduced usage, resulting in hygiene-related challenges such as an increase in maintaining safe living conditions.

4. Disproportionate Effects on Vulnerable Groups
Elderly residents, people with disabilities, and those relying on social grants may struggle even more under increased tariffs. Without targeted interventions or subsidies, essential access to clean water could become an undue burden for these groups, exacerbating existing inequalities.

5. Transparency and Public Engagement Concerns
The community deserves a clear explanation of how the additional funds generated by the increased tariffs will be allocated. Without transparent planning and public participation, there is a risk that residents may feel excluded from decision-making processes affecting their daily lives. A structured consultation process will allow residents and stakeholders to voice concerns, propose alternatives, and work toward a solution that balances sustainability with fairness.

Given the above concerns, we urge the municipality to reconsider the proposed increase or explore mitigating measures such as tiered pricing models, subsidies for vulnerable households, and enhanced oversight of budget allocations. We welcome a collaborative discussion on how best to ensure accessible and affordable water services without compromising financial sustainability.

We kindly request a response at your earliest convenience.

Yours sincerely,
Dawid De Wee
President
0780189285
khoiaboriginalparty@gmail.com

Dawid De Wee

Jacky Smith

From: Khoi Aboriginal Party <khoiaboriginalparty@gmail.com>
Sent: Sunday, April 27, 2025 6:01 PM
To: TWK Budget
Subject: Oppossing of proposed Water Tariff Increase

Some people who received this message don't often get email from khoiaboriginalparty@gmail.com. Learn why this is important

To: Theewaterskloof Municipality
Subject: Response to Proposed Water Tariff Increase from 5% to 8%

Dear [Municipal Representative],

I am writing on behalf of Khoi Aboriginal Party regarding the proposed increase in water tariffs from 5% to 8%. While we acknowledge the necessity of periodic adjustments to maintain infrastructure and service delivery, we are deeply concerned about the financial impact this increase may have on households and businesses within our community.

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Given the above concerns, we urge the municipality to reconsider the proposed increase or explore mitigating measures such as tiered pricing models, subsidies for vulnerable households, and enhanced oversight of budget allocations. We welcome a collaborative discussion on how best to ensure accessible and affordable water services without compromising financial sustainability.

We kindly request a response at your earliest convenience.

Yours sincerely,
Dawid De Wee
President
0780189285
khoiaboriginalparty@gmail.com

Jacky Smith

From: Ruurd van der Wal <ruurdvan@gmail.com>
Sent: Monday, April 28, 2025 6:51 AM
To: TWK Budget
Subject: Water tarief verhoging

Some people who received this message don't often get email from ruurdvan@gmail.com. Learn why this is important

Ek staan enige verhoging teen om die volgende redes:
1. Die water wat verskaf word is ondrinkbaar, self my hond hoes as hy dit drink. Die water kan nie eers as leiwater vir groente gebruik word nie, want die goed groei nie. Tenkwater en bottelwater is ons en ons diere se enigste uitweg. Hoekom word daar nie n dompelpomp in die bergwater gesit nie, maar geld grmors op n pompstasie in die rivier wat my vootkom na die winter nie meer daar gaan wees nie.
2. Ons pad het laas n padskraper gesien - in Augustus sal dit 3 JAAR wees.
3. Ons afvoerslote en sypaadjies bestaan nie. Tussen Maraisburg in die Vrystaat en RSE is daar deesdae maar min verskil.
Dit wil my lyk asof sedert die DA oorgeneem het die anc lede wat seker nog almal daar werk op n " slow strike" is om te wys die DA kan nie werk nie.
Dankie vir die wat wel probeer.

Ruurd vd Wal
Buitekant 18
RSE

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Jacky Smith

From: gerritvisser@mweb.co.za
Sent: Monday, April 28, 2025 9:09 AM
To: TWK Budget
Subject: Subject: Objection to the Proposed Increase in Water Pricing

Some people who received this message don't often get email from gerritvisser@mweb.co.za. Learn why this is important

To whom it may concern,

I am writing to you as a business owner in Riviersonderend to formally object to the proposed increase in water pricing. In short, the municipality's current approach to water management and pricing is unsustainable.

Over the past ten years, from November 2014 to November 2024, the price of water has risen from R11.61 per kiloliter to R31.80, an increase of 218.1%, which equates to a compounded annual growth rate of 12.25%. Similarly, the basic water connection fee has increased from R86.10 to R199.20, representing a 142.75% increase, or a compounded annual growth rate of 9.28%. Over the same period, South Africa's average inflation rate was approximately 5%.

In addition, as a business owner, I am currently paying 132% more for water than a residential user, that is 2.3 times the residential rate. Why is there such a significant discrepancy?

Despite these steep price increases, the water infrastructure in Riviersonderend has deteriorated considerably. This is evident from the following:

- Water is no longer available from the Olifantsbos River because the supply pipes are completely broken.
- Fencing around the water settling tanks, which is critical for health and safety, is damaged.
- Water leak detection meters, installed during the drought approximately six years ago, are now broken and non-functional.
- The general condition of the pump house and surrounding infrastructure is visibly poor.

What is less immediately visible, but equally concerning, is the increase in pipe failures and the noticeable decline in water quality.

As I stated earlier, the current situation in Riviersonderend is not sustainable. It is unacceptable to impose continual price increases while allowing vital infrastructure to deteriorate. I urge the municipality to reconsider the proposed price adjustments and prioritize investment in the maintenance and restoration of the water supply infrastructure.

Sincerely, Gerrit Visser
The Padloper Coffee Shop, 20 Main Road Riviersonderend
Cell 0833871977

Jacky Smith

From: Rachel Blignaut <rachelblignaut.rb@gmail.com>
Sent: Monday, April 28, 2025 2:55 PM
To: TWK Budget
Subject: Water and Rates hike

Some people who received this message don't often get email from rachelblignaut.rb@gmail.com. Learn why this is important

To whom it may concern

It has come to our attention that the municipality of Theewaterskloof is planning a tariff increase.

Due to the fact that the condition of our water which is piped to our town Riviersonderend is of sub standard quality, we have taken the matter up with the local authorities in Rivierdonderend, the DA as well as the UIF to no avail.

We have spoken to Jerome about our dissatisfaction, as the quality received in our homes is DEFINATELY not drinkable due to the fact that it has a distinct muddy taste and has a pungent smell and we cannot use it as it has already caused us gastro.

It has been told to us that the water is tested on a regular basis which I beg to differ.

Furthermore it must be noted that at least 60% of the population of our town are pensioners and poor people and a large group of them are living off of SASSA grants and cannot afford continues increases of water which is a basic right.
The standard and quality of this basic right has deteriated but you keep on increasing costs but not improving quality and this is not acceptable.

All we can think is that increases are for salary increases and not quality of water and better service.

I would urge you to take the necessary steps to improve the quality of your service, which is non existent.

I trust that this matter will receive priority as we are the end users of the products.

Yours truly

Cecil and Rachel Blignaut
Riviersonderend

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Jacky Smith

From: petro van onselen <petrovanonselen@gmail.com>
Sent: Monday, April 28, 2025 3:00 PM
To: TWK Budget
Subject: Tarief verhogings

Some people who received this message don't often get email from petrovanonselen@gmail.com. Learn why this is important

Ek staan enige verhogings teen om die volgende redes:

Ons afvoerslote en sypaaidjies word nie gereeld skoongemaak nie. Die hoofstraat is bestrooi met rommel. Die waterpype word net hier en daar gelas en ñ paar weke later bars dit weer op ñ ander plek. Waar daar gatte gemaak is om die pype te las groei onkruid uit want dit word nie ordentlik toe gemaak met teer nie. In Mullerstraat is daar orals gatte. Op die hoek van Riebeeck straat en De Lavigne straat is daar sloote wat nie ordenlik reggemaak is nie. Ek weet nie waarvoor word die belasting geld gebruik nie, maar die dorp gaan baie agteruit.

Groete

Petro van Onselen
24 Vandeursstraat
Riviersonderend

BOTRIVIER CIVIC ASSOCIATION

,PROTEA STRAAT 7, BOTRIVIER,
CALEDON, WESTERN CAPE, 7185
Reg: 2025 / 041043 / 08

Date: 13 April 2025

To:
The Municipal Manager
Councilor: M.Plato Mentoor
Theewaterskloof Municipality

Subject: Formal Objection to Draft Budget, Tariff Proposals, Recovery Plan and Request for Meeting Postponement

Dear Municipal Manager,

We, the Botrivier Civic Association, representing the interests of residents across our town, formally object to the 2025/2026 draft budget, proposed tariff increases, and the financial recovery plan as currently presented.

We further request the **postponement of the scheduled community meeting**, currently set for **13h00 tomorrow**, to a more accessible time.

1. Budget and Tariff Proposals Will Further Impoverish Our Community

The proposed budget reflects sharp increases that are **unaffordable and unjust**, especially for:

- SASSA pensioners,
- Informal workers and farmworkers,
- Unemployed youth and low-income earners.

We strongly object to:

- A **12.74% increase in electricity**, which outpaces inflation,
- A **7% increase in property rates**, and
- A **5% hike in water, refuse, and sewer tariffs**.

These proposals do not align with the socioeconomic conditions of Botrivier and will **drive many households into deeper poverty**. The budget fails to provide meaningful relief or investment in vulnerable communities, including ours.

2. Disappearance of R41 Million Emergency Funds

We demand accountability and clarity regarding the **R41 million in emergency funding** reportedly allocated but **unaccounted for**. These funds could have been used to improve service delivery and subsidize essential services for our poorest residents — yet the current budget makes **no reference to this funding** or its intended purpose.

3. Neglect of Projects and Commitments for Botrivier

The draft budget fails to reflect any **new major capital allocations** or infrastructure commitments for Botrivier — despite previous proposals and public engagements that promised:

- Upgrades to community facilities,
- Investments in stormwater systems, and
- Support for youth, education, and early childhood development projects.

We request an official explanation as to **why funds proposed for Botrivier have been excluded**, and how this aligns with principles of equitable development and spatial redress.

4. RDP Housing Budget Cut

We are deeply concerned by the **drastic reduction in the RDP housing allocation**, which appears to have been **cut by almost half** when compared to the prior budget year.

This comes despite:

- A long-standing **housing waiting list** in Botrivier,
- Numerous **unfinished or delayed housing projects**, and
- Rising land and rental costs forcing more families into informal settlements and backyarders.

We demand a clear, written explanation from the Municipality as to:

- **Why this cut was made**, and
- **What housing plans remain** for the Overberg's rural towns.

5. Inaccessible Public Participation Meeting

The scheduled meeting at **13h00 tomorrow** is **inaccessible to the majority of residents** in our town. Most of our community — including workers, farm dwellers, and parents — **cannot attend a mid-day meeting**.

We therefore formally request a **new date and time**, preferably:

- **After 18h30 on a weekday**, or
- On a **Saturday**, to allow **inclusive public participation**.

6. Outstanding Feedback on IDP and SANRAL Obligations

We again note with frustration the **lack of response** from the municipality regarding:

- Our **community submission to the IDP**, and
- Outstanding issues and **development obligations by SANRAL**, including social offset projects linked to the N2 upgrade.

This silence **undermines public trust** and contradicts the principles of participatory governance set out in the Constitution and the Municipal Systems Act.

Our Demands

1. **Immediate review and revision** of the budget and tariffs to protect vulnerable residents.
2. **Investigation and disclosure** of the R41 million emergency funds and Botrivier's missing budgeted projects.
3. **Explanation** for the RDP housing budget cuts and updated project timelines for our community.
4. A **new meeting date** that enables inclusive, town-wide participation.
5. **Formal written response** to our IDP submission and the SANRAL-related community development commitments.

We remain open to meaningful engagement and call on the Municipality to act urgently and transparently in the interests of all residents — not just the financially secure.

Yours sincerely,

James Phillier
Chairperson
Botrivier Civic Association
Phone: +27 79 224 7215
Email: botriviertaxpayersassociation@gmail.com

Letter Accepted on 14 April 2025

By Name: Meke

Signed:

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Jacky Smith

From: Michelle Reichert <michellereichert4@gmail.com>
Sent: Tuesday, April 29, 2025 11:29 AM
To: TWK Budget
Subject: Konsepwatertarief kommentaar

Some people who received this message don't often get email from michellereichert4@gmail.com. Learn why this is important

Goeiedag

Hiermee wil ons ons misnoeë uitspreek oor die voorgestelde watertariefverhoging.

Meeste van die tyd in Riviersonderend is ons water ñ bruin kleur en ruik aaklig. Ander dae word daar soveel chloor bygegooi, dat dit ruik asof jy in ñ swembad was wanneer jy klaar gestort het. Die skottelgoed water wil nie skuim nie en die water is hard op die wasgoed. Ons moet water koop om te drink, want ons kan nie die kraanwater drink nie. Baie mense ly aan chroniese diaree en selfs wanneer jy die water kook, proe die koffie nie lekker nie.

Hierdie is ñ geweldige groot verhoging en meeste huishoudings kan dit net nie bekostig nie. Ook ons huishouding trek swaar. Alles gaan net op en op.

Water is ñ basiese behoefte en ons vra dat u hierdie waterverhoging sal heroorweeg en ons genadig sal wees.

Vriendelike groete
Pietie en Michelle Reichert
Inwoners van Riviersonderend

29 April 2025

To the Municipality of TWK and all relevant decision makers.

I request that the following comments be officially recorded, reviewed, and addressed by the Municipality of TWK.

Our Concerns,

Due to the outdated records of population size, your proposed draft budget is severely inadequate.

The population increase over the past 4 years has significantly pressured your cost base for the coming year.

The Municipality's 47% debt collection success rate in Grabouw reflects poorly on the current situation and suggests significant issues within the municipality's processes.

As rate-paying members of the Grabouw community, we have observed a significant decline in the services provided to the broader community.

What is most alarming is the lack of waste and sewerage management and removal. This situation is affecting the health and morale of the residents of Grabouw.

Possible remedies.

Having had discussions with staff members of the Municipality present at the Draft Budget meetings, we have the following proposals.

Redo the census.

Get an accurate idea of how many people reside with in Grabouw. Your budgets are based on historic data that is both inaccurate and outdated.

With this information on hand, you can request a readjustment on the funding TWK receives from Provincial and National Government.

Initiate a process of proactive engagement with your customers/residents. The suggestion of the Ward Councillor that the residents are to engage with the municipality when they have an account problem is a very inefficient and reactive approach to your 47% success rate of bad debt collection.

Rather have staff members / ward councillors approach the residents and engage on ways to recover bad debt.

Change to Municipal electricity supply. Install prepaid electricity meters. This seemingly small yet proactive step will have a far-reaching improvement in your relationship with your client / residents and hence a better debt recovery.

Clean all common areas of refuse and rubbish twice a month. The common areas include the rivers and their catchment areas.

Make the use of the refuse and transfer station free of charge for residents who want to be proactive and dump their own rubbish.

The need to pay to dump is not serving the people of Grabouw in any way. Payment for services rendered such as sewage removal is still to be charged for.

It appears that there are some large volume rate payers that are dumping illegally.

Employ more Law Enforcement officers so that the municipality can fine transgressors as well as have Law Enforcement Officers available over weekends when the transgressions take place.

These officers can fine members of the public who dump their refuse illegally.

In closing and understanding the fiscal restraints the TWK Municipality must operate in, we believe the funds can be better spent on a far more proactive manner that will serve all residents of Grabouw.

Sincerely,

Ryan and Janine Venn

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Jacky Smith

From: tinaj@iafrica.com
Sent: Tuesday, April 29, 2025 9:56 PM
To: TWK Budget
Subject: BUDGET COMMENTS

Some people who received this message don't often get email from tinaj@iafrica.com. Learn why this is important

With reference to the proposed budget that was presented to us a week ago I would like to make a few observations. It appeared to me that you the Municipality were not prepared for the meeting. I know that our municipallity is made up of several townes but Grabouw is our home town and this is where we must concentrate our energy.
You indicated that large percentage of the population of grabouw do not pay their rates and taxes.So income is our problem or at least the debt collection is. You also mentioned that people are not coming the municipal offices for help with paying of thier rates and taxes. If there is no or little service dellivery
why should they worry. So this is were you have to start by proving to the population that you are doing your best to improve their lives.
The town and township area are dirty and littered with rubbish,children have no place to play because the open areas are littered with rubbish. Health is the issue here.
Livestock cows and pigs are wallking through out the town, which is illegal, because of the health risk. It is not the animals that are the problem but the owners, they have to take responsibility. It is the responsibility of the municipallity and law enforce ment to control this. You should have done this years ago.The animals should be impounded and owners should be taken to task.Its not going to be easy.
The CBD of Grabouw,is disgusting especially on the weekend, not a good advertisement for well run municipallity. This is not good.
I get the feeling that the town population is getting ,to put it plainly Gatvol of the management of this town.I can go on and on, but I will leave it there. Kind regards, Denis Johnson.

CALEDON

BBV / RPA

24 April 2024

Verw / Ref# 04/2025

TO/ AAN:

The Mayor
Theewaterskloof Municipality
Plein Street
Caledon

Alderman Lincoln De Bruyn

THEEWATERSKLOOF MUNICIPALITY- 2025/ 2026 (IDP) DRAFT BUDGET PROCESS – WARD 3 & 4

Thank you for the opportunity afforded to partake and submit comments on the TWK – 2025/ 2026 Proposed IDP Concept Budget Process. We wish to comment that the 2025/ 2026 Draft Public participation meeting was not properly scheduled to enable that both the Ward Committee, our Organisation and Members of the General Public could partake therein. The meeting was unfortunately scheduled/ held at a time during Working hours on 7 April 2025 at 13:00 in the Town Hall and jeopardised the attendance of these role-players.

We wish to congratulate the Municipality for the first time availing such a big component of Senior Managers to form part of this MFMA 56/ 2003 sect 21-; 22 (a) and 23 processes, It would seem that this attendance was scheduled to get these Managers to personally avail themselves, rather like in the past, where junior staff or nobody were sent to the public participation meeting that were scheduled for after hours.

Our Organisation wish to place on record that:

- We had lodged a Legal Dispute with the TWK Municipality ito Sec 102(2) of the Local Government Municipal Systems Act 32/2000 read with sect 34 of the Constitution Act 108/1996. Our dispute pertains to the TWK Municipality imposing/ irregularly and unlawfully collecting rates and taxes from owners(s) during the 2010/ 2011 financial year, the 2011/ 2012 financial years and 2023/ 2024 financial years.
- We reserve all our rights in regard to the above, however **we had indicated to you our willingness to give the current Coalition of GOOD-; DA and SRWP an opportunity to try and salvage the Municipality from the MFMA section 139 processes that it is currently facing**. We wish to place on record that this situation was directly attributed to **the rotten previous coalition of the ANC; PA, EFF, FF+ and GOOD parties that placed the TWK in their current financial chaos being experienced**.
- We engaged you as the Mayor, the Acting Municipal Manager and the GOOD Party Caucus to convey our trust and support in the above, also to obtain/ ensure buy-in from such to implement the required disciplinary/ legal measures against identified perpetrators to ensure that the required justice process be fast-tracked/ instituted against them.

We wish to raise concern that whiles we had undertaken to support the current TWK Coalition, it would seem that the reciprocal commitment and respect seems to be lacking from the Coalition Partners in very elementary matters, like instituting/ fast-tracking the required measurers against the previous Director and Municipal Manager Wilfred Solomons Johannes and others. This individual as MM plus others were personally responsible for more than R135million unauthorised, irregular or fruitless and wasteful expenditure (See TWK Council Agenda 25 February 2025 – MPAC &

Performance- and Audit Committee Reports) yet there seems to be heavy debate in trying to find elementary resolve on the seriousness and measures to be instituted. This hesitancy to institute recourse and no communication thereon, is very concerting to us and puts a huge damper on trusting that other similar serious matters will/ can be resolved on.

The 2025/ 2026 Concept Budget creates the impression that sufficient financials resources are available, it however lacks the key elements that should feature in the sect 139 Mandatory Provincial/ Rescue Plan details, and be shared with us as a major stakeholder to buy in. The sect 139 intervention provides/ affords a huge opportunity to restructure the current staffing and salary components.

The volume of financial deviations on both the 2022/2023 and 2023/ 2024 plus the non-accountability of the R41million received from Treasury for disaster relief, is a matter of huge concern and portrays a picture of corruption/ incompetency on both Political and Administrative levels, this matter requires intervention on both these levels as it is blatantly obvious that not only the then MM's, were involved in this untoward action, but also the Financial Director and his Deputy. If this is so, these are in itself very serious violation on both administrative and criminal levels in terms of the MFMA various sections.

It is our submission that should the Municipality's Concept Budget Process be well thought through/ planned and accordingly managed, that minimal deviations should be necessary.

The unlawful 2023/2024 implementation of the R5 levies on Services is another casing-point where the Municipal Administration reneged on its promise to ringfence the funds for the purpose it was proposed. In this regard we wish to request that this aspect be rectified.

Due to the combining of the Ward 3 and 4 Budget public consultation process, the volume of financial details complicates the intensity of the process and makes it extremely difficult to give comment thereon.

The email received from Ms. Charne Lottering 24 April 2025 at 15:48 "Proposed adjustment to draft water tariff – have your say" refers. Our humble view is that the information submitted lacks credibility in that:
Page 47 of the Executive Summary, you had indicated that "Bulk Water Tariff: Overberg Water had proposed a 14% increase in the bulk water price" – this statement reveals that you were already aware of Overberg Waters Board proposal of 14%
With the statement you in effect acknowledge that you were already aware of this 14% proposed increase by Overberg Water Board and accordingly had taken this proposal into consideration in your Concept Budget Proposal suggestion of 5% that was presented at the Ward 3 & 4 Public Consultation.
Your above notice of 24 April 2025 suggests that the initial proposed 5% in the Concept Budget Proposal should now be increased from to 8% because Overberg Water Board had increased their suggested rate to 12%, that is in effect reduction of 2% from their initial indication of 14%
With this fact being revealed, the CRPA wish to make vehement objection to this ridiculous 8% proposal that already revealed a saving of 2% (from the initial 14% down to the 12% that was now promulgated/ implemented by Overberg Waterboard. The initial suggested 5% increase

should in effect be adjusted downwards by the 2% as a result of the Overberg Water Boards expected 14% downward to 12%.

We cordially wish to request that:

- **The initial proposed rate of 5% be reduced by 1% – 2% Failing,**
- **the rate remains at the initial proposed 5% and that the required Disciplinary investigation be instituted against the Official responsible for erring/ misleading the Community on this matter.**

The Caledon Ratepayers Organisations view is that strategic decisions are required by the Council to improve on the revenue income and to curtail/ reduce obvious expenditure i.e. staff costs and other operational expenditures. i.e.

That concerted efforts be instituted to implement Criminal and Disciplinary recourse with the intent to recover the ± R135million Unauthorised, irregular or fruitless and wasteful expenditure that was unlawfully incurred/ sanctioned by the Municipal Manager/s the appointed Financial Directors; Deputy Director and Audit Personnel that obviously must have been aware of these transactions and had not informed the Council thereof.

Expenditure:
Housing Department – Where implementation of housing programs had stagnated/ decrease to virtually no houses that are being constructed, then **get rid of the unproductive Management** and **staff responsible**, therefore.

Engineering/ Town Management – There is currently huge lack in funding for maintenance of Municipal Infrastructure – **similar to the housing argument, get rid of the unproductive Management and staff**.

Administration – The MM in conjunction with the Directors have strategic roles to play to formulate and provide guidance to their Administration and ensure implementation thereof. They are required to ensure that their administrative staff adhere to basic protocols i.e. **productively employed (no talkshops/ cellular phone games or smoking on stoeps during working hours) , timeous reporting for duty and adhering to basic elementary stuff like tea- & lunch breaks and to ensure that staff are at work and not in the Shops, or at home during working hours.**

Staff components must be rationalised and used optimally. e.g. the **current survey – "Data Cleansing Project on Business Properties" and the appointment of Security Staff** – redeploy/ use existing staff i.e..**use the Law Enforcement to perform the security functions, implement training of local residents** as **PSIRA, Qualified security officers** and dispose of the huge cost pertaining to the procurement of Safety/ Security Work.

Income
Extention 12 – Development adjacent to the Primary School – Investigate the adherence of the sales agreement with the Contractor, if non-compliant cancel or enforce compliance.

Cleansing of overgrown vacant properties – Investigate adherence/ compliance, failing the TWK staff to perform work and recover such cost from perpetrators.

Council Property – Vleiview have various serviced plots that are overgrown where the community are illegally dumping their refuse. Advertise and sell these plots to generate income on both sales and rates & taxes levels

Venster Restaurant Property – This Property has decayed to a condition of irreparable, yet the property affords huge commercial potential for the Municipality, it is suggested to urgently put this property in the market for a commercial initiative thereon.

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Wildflower Gardens – There is currently no MOA in place for the upkeep of one of Caledon's most important landmarks. Due to political underhandedness, this has been brought to a standstill and huge potential investment had been lost, as well as 2.5 years out of a 5-year agreement on this project was lost with dire consequences to the natural environment and building infrastructures located therein. Beyond Back Mountain has been awaiting the green light and cannot engage with investors if this is held up by TWK. The contract period should also be revisited, taking into consideration wasted time. It is blatantly clear that the Municipality does not have the capacity and knowledge to manage this asset. Hence our request to honor the Private sector initiative already offered.

Casino Relocation – Assist Tsogo Sun with development of this important asset to be of full benefit to Caledon. This establishment holds massive developmental, investment and tourism potential for both the property itself and TWK and could help with job creation and other opportunities for Caldon and the greater region. Yet it seems that there are challenges with this development due to TWK delays yet again! **In this regard we wish to request that a joint working group be established to assist with planning-; and to fasttrack planning and other approvals** required.

Municipal Dump Site – Planned closure of this site has been on the cards for many years; we call for this closure to take place with the aim of developing a solar plant on the same site as this is strategically suited for this type of development and ties into the mandate of the Western Cape to become energy independent.

Development of the current Caledon Airstrip – Advertise the previous plans for this development to potential investors.

Your favourable response to our submission/ observations will be highly valued.

Sincerely

Deon Kruse
Chairperson
Cell: 073-1084365

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25th April 2025

TO/ AAN:

The Mayor
Theewaterskloof Municipality
Plein Street
Caledon

Alderman Lincoln De Bruyn

TWK DRAFT BUDGET INSIGHTS, FINDINGS QUESTIONS

Good day,

Herewith find feedback regarding the most recent TWK draft budget.

My first takeaway from the initial public participation was that the scheduling of the public participation meeting, held at 13:00 on the 7th April, was not held at a time when most ratepayers could attend, as it was held during working hours. One could argue that this in itself defeats the "public participation" argument and invalidates the meeting however it was also stated by TWK that there were no objections received via the official channels, although there were a few people who voiced their opinion on this matter. **The reason for the schedulin of the meetin at this time has yet to be communicated and I would as a start request a motivation for this?**

Initial forthright feedback from the new majority coalition was that TWK was in dire financial distress and would need the support of the community to right the ship. This feedback was underscored by the promise of transparency and sharing about the details pertaining to a turnaround strategy. Said strategy would be shared with the public in what was expected to be the feedback sessions.

The conclusion of your own LTFP Update 2025 states that,

- Theewaterskloof currently finds itself an **unsustainable and deterioratin financial situation**.
- The **decline in financial performance and liquidity needs to be arrested ur ently**.
- **Severe cost-containment measures are required** with priority given to stabilising the liquidity position

What the public expected to see were not washy-washy figures made up by an accounts team that previously drew up and tried to justify a grossly negative budget for the benefit of appeasing an incompetent majority council, claiming that what was clearly apparent was not the correct understanding of the situation.

What we expected to see was at the very least an attempt to show how the points above would be addressed. What should have been a shining moment for the new coalition turned out to be the exact opposite and one is left wondering if there really is a turnaround strategy and if so, does council have the strength of character to follow through on what is required and make the tough decisions.

Since I have literally no trust in the draft budget, I won't waste any of our times going into an analysis of the figures noted. I will merely reiterate a list of proposals and request feedback on what, if any of these measures are to be implemented by TWK?

Expected outcomes would have been;

- Freezing of new positions
- Reviewing redundancies and looking at retrenchments
- Freezing in salary increases and or reviewing increase structures
- Cut in salaries of top officials
- Look into tender discrepancies and open cases of investigation into irregular expenditure and determine the course of action to retrieve funds
- Have independent experts evaluate tender applications and allow greater transparency in the evaluation and awarding of tenders
- Review purchase contracts for assets that may not be required so that these can be revisited with the possibility of giving up unnecessary assets
- Looking into ANY other sources of irregular expenditure
- Engage with the Ratepayers of TWK and use them to communicate with your citizens
- Feedback on how those who enabled the plundering of TWK resources will be dealt with as this will show a resounding break with the incompetence and complacency of the previous majority council and a bold statement to show that the new majority council is serious about turning the ship around . . . anything less than this is a show of impotence and an acknowledgement that TWK is happy that its citizens pay for corruption
- What engagement has TWK had with Overberg Water to justify the enormous suggested rates increases and how will funding of this increase to the indigent population be achieved

I would appreciate feedback on this communication and the points raised herein.

Kind regards,

Grant Kimber
Proud citizen of TWK



Challenges and Possible Solutions for Waste and Sewage Management in Grabouw

Addressing the Environmental and Public Health Concerns

Grabouw is the heart and blood of this farming area. The town of Grabouw provides the maintenance, equipment, fuel, servicing, building, transportation, processing, labour and more.

Grabouw is an integral part of the world-class fruit industry provided from its surrounding farms.

It is also a beautiful destination for many travellers and the town is blessed to have an internationally recognised UNESCO biosphere as its backyard.

Like all parts of the country, the town of Grabouw has been hit by unethical individuals entrusted to care for their community. To add to the burden of financial survival is the decline of the infrastructure, services and the huge influx of people. This burden has quite severely impacted the long-time residents of the town who have helped build Grabouw to be the asset it is.

The residents of Grabouw have been rewarded with being used as a dump site. Not only for rubbish, pollution, waste but also for people. Regardless of whether they have a roof over their head, access to water or a place to relieve themselves other than across a national highway, these people have been deposited or lured by the opportunity to make money to survive, and Grabouw is reeling under the pressure of what all comes with this large group of people.

Raw sewage and waste is flowing past homes, from there into rivers that provide irrigation to international fruit-exporting farms, trout farms, past hospitality destinations further into the internationally recognised biosphere and finally into the Steenbras dam to be drunk by Cape Town's international travellers.

It is welcome news that this is the initial conversation of hopefully many with all community members to find the way forward. This one primarily I hope, to understand the needs of Grabouw and ALL its people and **start makin them happen**.



Challenges

Sewage Issues

- Sewage overflow: Sewage enters the Klipdrift River from the Pine View Pump station, despite repeated repairs.
- Pollution: Polluted water and pollutants are carried down tributary streams from communities into the river, affecting the ecosystem.
- Waste disposal: Both industries and individuals are discarding wastewater and hazardous objects into the river.
- Honey sucker is often not available due to repairs.

Refuse Removal

- Inconsistent scheduling: Refuse removal schedules are inconsistent, leading to an accumulation of waste.
- Insufficient pickups: Not enough days are allocated for refuse pick-up from all areas of Grabouw.
- Lack of recycling: There is a lack of more recycling initiatives at the point of collection.

Possible Solutions

For Sewage Issues

- Upgrade and maintain infrastructure: Replace and upgrade all the pump stations, town processing plants and equipment to manage sewage. Train more technical maintenance employees to maintain and service stations.
- Repair infrastructure: Repair or replace aging sewage infrastructure in all areas.
- Increase fleet of honey sucker vehicles. Repair and maintain current fleet.
- Provide temporary facilities: Provide more temporary toilets to informal areas until permanent housing solutions are found. Consider transitioning to Green initiatives to more environmentally manage waste, e.g.: eco toilets, composting etc.
- Enforcement and monitoring: Monitor and encourage proper waste disposal by industries and individuals. Departments involved especially to monitor on weekends.
- Impose severe fines for non-compliance.
- Increase funding for watch agencies such as BOCMA, Law enforcement, DFFE, Cape Nature,

For Refuse Removal

- Increase fleet: Increase the waste removal fleet to handle the volume of refuse more effectively.
- Additional pickups: Schedule additional pickups, including at informal collection points, to ensure areas remain clean.
- Recycling initiatives: Mandate retailers to provide recycling initiatives at the point of collection and at the transfer station, such as the 'Pack a Ching' program.
- Mandate retailers to take responsibility for their products. Fines for noncompliance.

- Law enforcement and Wardens on weekends to deter illegal dumping. Along sites such as the Oue Kaapse Weg, " Hoender and Eire, along rivers, along N2 and in the town centre.
- Prevent people from accessing areas and dumping illegally.
- Stop charging for dumping at the Grabouw Transfer Station.
- Upgrade the Grabouw transfer station into a functioning innovative entity transitioning more in line with the Environmental transition to Greener waste management.

MOST IMPORTANTLY

Conduct a census: Perform a comprehensive census to accurately determine the population residing in the area. This data will be crucial for resource allocation and infrastructure planning as well as to repair and maintain infrastructure.

Increase TWK budget: Adjust the TWK (Theewaterskloof Local Municipality) budget to reflect a true census data, ensuring sufficient funding is available to support the growing population and address their needs effectively.

We give you thanks for this opportunity to put forward our needs. Strength and hope for the future.

Janine Venn

Friends of the Swannie River Representative

Jacky Smith

From: Daniel Ekke <ekke445@gmail.com>
Sent: Wednesday, April 30, 2025 12:33 PM
To: TWK Budget
Subject: Fwd: Riviersonderend Belastingbetalersvereniging Insette op die 2025–2026 Konsepbegroting

Some people who received this message don't often get email from ekke445@gmail.com. Learn why this is important

---------- Forwarded message ---------
From: **Daniel Ekke** <ekke445@gmail.com>
Date: Wed, Apr 30, 2025 at 11:54 AM
Subject: Riviersonderend Belastingbetalersvereniging Insette op die 2025–2026 Konsepbegroting
To: <twkbudget@twk.org.za>

Erken ontvangs van u epos

Riviersonderend Belastingbetalersvereniging
Voorsitter: Francois Roux
Sel: 076 973 2143

Aan:
Die Munisipale Bestuurder
Theewaterskloof Munisipaliteit

Datum: 30-04-2025
Betreft: Insette op die 2025–2026 Konsepbegroting

Geagte Munisipale Bestuurder

Die Riviersonderend Belastingbetalersvereniging wil graag hiermee insette lewer oor die voorgestelde 2025–2026 konsepbegroting. Daar is verskeie kwessies wat tot kommer aanleiding gee, en ons doen hiermee 'n beroep op die munisipaliteit om dit in ag te neem voordat die finale begroting goedgekeur word. Ons is bewus van die finansiële situasie en die reddingsmaatreëls wat in plek gesit is.

1. Tyd van Begrotingsvergadering
Die aanvanklike skedulering van die vergadering was nie bevorderlik vir werkende inwoners nie. Alhoewel die tyd van 13:00 tot 19:00 geskuif is op versoek, bly dit 'n uitdaging vir inwoners om op so kort kennisgewing vergaderings by te woon. Ons vra dat toekomstige vergaderings beter beplan word en ruim kennisgewing gegee word om volwaardige deelname te verseker.

2. Deurnis-subsidie
Die verhoging van die afsnypunt vir kwalifisering onder die Deurnis-subsidie het 'n nadelige uitwerking op huishoudings wat nie daarvoor kwalifiseer nie. Die gevolglike inkomsteverlies word oorgedra aan belastingbetalers buite hierdie kategorie, wat nie volhoubaar is nie. Die huidige benadering plaas 'n onewe las op 'n kleiner belastingbasis en moet dringend herevalueer word.

3. Watertariefverhoging
Daar is onvoldoende inligting beskikbaar rakende die werking van Overberg Water en hul voorsiening van water aan TWK, wat dit moeilik maak om die voorgestelde verhoging te evalueer. Indien slegs Caledon deur Overberg Water bedien word, is dit onregverdig om die verhoging op ander dorpe toe te pas. Verder is daar onsekerheid oor waarom TWK 3% verhoging op die waterkoste bygevoeg het, aangesien die aanvanklike verhooging van Overberg Water 14% sou wees, maar later aangepas is na 12%.

4. Salarisse en Dienslewering
Die indruk bestaan dat jaarlikse tariefverhogings grootliks gebruik word om salarisse van munisipale werknemers te verhoogen , terwyl dienslewering in dorpe soos Riviersonderend nie verbeter nie. Hierdie tendens is onaanvaarbaar, aangesien inwoners meer betaal vir dienste en die toestand van die dorp agteruitgaan.

5. Middelinkomste huishoudings
Soos aangedui is die "affordable-income-household"-voorstelling waar 'n huishouding se uitgawe verhoog word met R325, is dit kommerwekkend om te dink dat die rekeninge met R1000 sal verhoog in 3–4 jaar. Meer aandag sal gegee moet word om dit te verlaag, deur meer daadwerklike kostebesnoeiings toe te pas.

6. Besigheidsrekeninge en Plaaslike Ekonomie
Die munisipaliteit het 'n plig om 'n gunstige omgewing te skep waarin besighede kan groei. Die voortdurende jaarlikse tariefverhogings maak dit toenemend onaantreklik vir ondernemings om in Riviersonderend te belê of voort te gaan. Dit bedreig plaaslike werkgeleenthede en ekonomiese volhoubaarheid.

Slot
Ons versoek dat die munisipaliteit bogenoemde kwessies deeglik oorweeg en dat daar meer deursigtigheid, inklusiwiteit en ekonomiese billikheid in die begrotingsproses aan die dag gelê word. Die Riviersonderend Belastingbetalersvereniging is bereid om bykomende gesprekke te voer om oplossings te bevorder wat vir alle partye regverdig en volhoubaar is.

Met vriendelike groete

Francois Roux
Voorsitter: Riviersonderend Belastingbetalersvereniging
Tel: 076 973 2143

Jacky Smith

From: Steven Vinger <steven.vinger@gmail.com>
Sent: Wednesday, April 30, 2025 1:55 PM
To: TWK Budget
Subject: Water

Some people who received this message don't often get email from steven.vinger@gmail.com. Learn why this is important

Hier by Wil ek ook net my menidg gee oor die water wat julle Wil verhoog ons bly nou n Jaar en 3 maande hier maar vandag ons hier isis daar niks gedoen oor die water gehalte nie het dit by vergadering opgebring maar nog steeds niks gedoen oor die water gehalte met water Gaan koop om te drink en maak mens siek maar julle Wil dit opsit vir sulke swak gehalte water en ons bly net betaal en betaal dink jul dit is regverdig aan Al die inwoners van Riviersonderend Dankie S. Vinger

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Jacky Smith

From: Philippe Du Preez <philippedupreez1959@gmail.com>
Sent: Wednesday, April 30, 2025 2:13 PM
To: TWK Budget
Subject: Watertariewe Riviersonderend

Some people who received this message don't often get email from philippedupreez1959@gmail.com. Learn why this is important

Hiermee maak ons ten sterkste beswaar teen verhoging van watertariewe, wat die afgelope dekade inflasie ver geklop het, maar waarvan die kwaliteit en beskikbaarheid van water agteruitgegaan het.
Riviersonderend kan soos voorheen al sy water uit die Olifantsriviertjie kry, maar weens vloedskade aan pype in die kloof wat nooit herstel is nie, gebeur dit nie meer nie.
Die kwaliteit en beskikbaarheid van bergwater sou, soos voorheen, een van Riviersonderend .se pronkstukke kon wees.
Sal Theewaterskloof die Riviersonderend gemeenskap in ag neem en eerder die watertariewe met net inflasie verhoog?
Dis die wens van die hele gemeenskap
Die uwe
Philippe du Preez

Jacky Smith

From: Anthonie <anthonie@elsabewelman.co.za>
Sent: Wednesday, April 30, 2025 2:37 PM
To: TWK Budget
Cc: 'Anthonie'
Subject: Rakende verhoogde Water tariewe

Some people who received this message don't often get email from anthonie@elsabewelman.co.za. Learn why this is important

Vir wie dit aangaan

Ek skyf as huiseienaar uit Riviersonderend.

Hiermee wil ek beswaar aanteken teen die beplande verhoging van water tariewe.

Die verhoging is ver bo inflasiekoers. Waarom?

Die feit dat daar gereelde wateronderbrekings is weens gebreekte pype getuig van 'n ou infrastruktuur wat nie goed onderhou word nie.

Die bruin water wat ons krane bereik na hoe reenval vertel dat die suiweringsaanleg nie so goed werk as wat dit hoort nie. Ek is besorg oor ons water kwaliteit.

Ons ontvang uit die rivier, langs die dorp, wat die koste van water behoort te beperk.

Dink asseblief weer oor die verhoging en verminder dit.

Die uwe

Anthonie Welman
082 819 8392
43 Kerkstraat, Riviersonderend.



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Jacky Smith

From: Petro van Rooyen <petrovanrooyen31@gmail.com>
Sent: Wednesday, April 30, 2025 7:28 PM
To: TWK Budget
Subject: Water verhoging

Some people who received this message don't often get email from petrovanrooyen31@gmail.com. Learn why this is important

As 'n besigheid eienaar kontak ek u vir die volgende probleem wat ons het in Riviersonderend gaande water verhogings. Ons besighede word absoluut erg belas met baie hoe dienste van die munisipaliteit. Met die vorige verhoging sou dit verlaag geword het na die droogte gebreek is. Niks van beloftes is na gekom nie. Die verhoging wat nou belas word is uiters buitensporig.

Ons verwag van u om dit te her oorweeg. Dit is in die belang van alle inwoners van die dorp en dorp se bestaan.

Vn' Desden en huis eienaar

Jacky Smith

From: Des Kehl <dkehl99@gmail.com>
Sent: Wednesday, April 30, 2025 4:30 PM
To: TWK Budget
Subject: Proposed water tariff increase

Some people who received this message don't often get email from dkehl99@gmail.com. Learn why this is important

Once again the customer is expected to carry the costs due to poor or mismanagement.
I am very much against any water tariff increase proposal.
Regards,
Des Kehl.

128

Jacky Smith

From: mkehl789 <mkehl789@gmail.com>
Sent: Wednesday, April 30, 2025 5:18 PM
To: TWK Budget
Subject: Water tariff increase.

Some people who received this message don't often get email from mkehl789@gmail.com. Learn why this is important

Afternoon.

Why must the residents of TWK pay these increases when TWK is mismanaged.

I am against this increase. Let us see some cleaning up of our town. Tar the roads. Fix the potholes. Fix the storm water in 3rd Avenue. And the list goes on.

No to a water increase.

Michelle Kehl 5 Keurboom Street Botriver.

Sent from my Galaxy

Jacky Smith

From: Faeez Stevens <faeez.stevens73@gmail.com>
Sent: Monday, May 5, 2025 6:05 PM
To: TWK Budget
Subject: Objection to the Proposed Increase Water Pricing

Some people who received this message don't often get email from faeez.stevens73@gmail.com. Learn why this is important

To whom it may concern,

I am writing to you as a Resident in Riviersonderend to formally object to the proposed increase in water pricing. In short, the municipality's current approach to water management and pricing is unsustainable.

Over the past ten years, from November 2014 to November 2024, the price of water has risen from R11.61 per kiloliter to R31.80, an increase of 218.1%, which equates to a compounded annual growth rate of 12.25%. Similarly, the basic water connection fee has increased from R86.10 to R199.20, representing a 142.75% increase, or a compounded annual growth rate of 9.28%. Over the same period, South Africa's average inflation rate was approximately 5%.

In addition, as a business owner, I am currently paying 132% more for water than a residential user, that is 2.3 times the residential rate. Why is there such a significant discrepancy?

Despite these steep price increases, the water infrastructure in Riviersonderend has deteriorated considerably. This is evident from the following:

- Water is no longer available from the Olifantsbos River because the supply pipes are completely broken.
- Fencing around the water settling tanks, which is critical for health and safety, is damaged.
- Water leak detection meters, installed during the drought approximately six years ago, are now broken and non-functional.
- The general condition of the pump house and surrounding infrastructure is visibly poor.

What is less immediately visible, but equally concerning, is the increase in pipe failures and the noticeable decline in water quality.

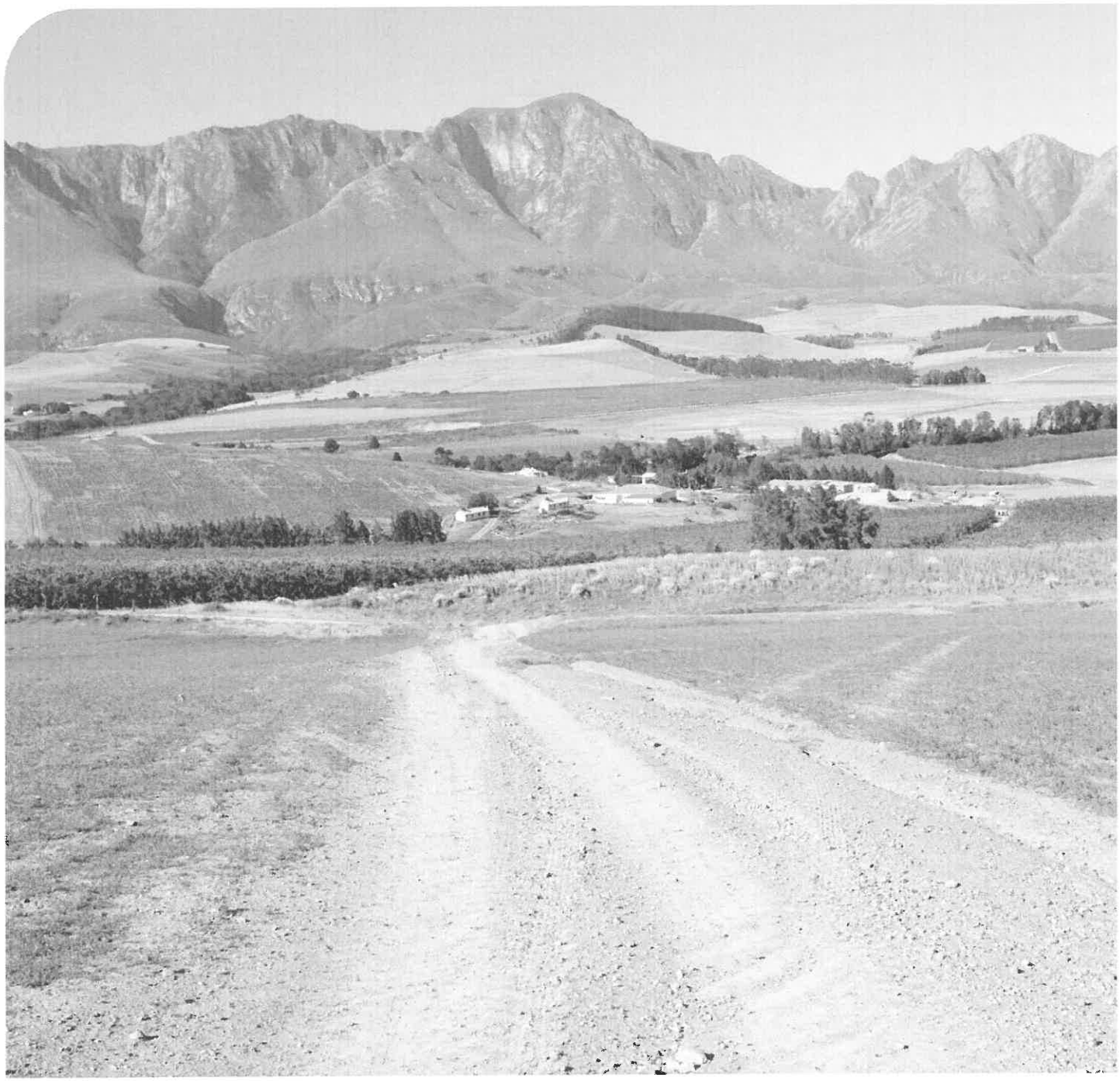
As I stated earlier, the current situation in Riviersonderend is not sustainable. It is unacceptable to impose continual price increases while allowing vital infrastructure to deteriorate. I urge the municipality to reconsider the proposed price adjustments and prioritize investment in the maintenance and restoration of the water supply infrastructure.

Sincerely
Mogamat Faeez Stevens
6 De Kock Street
Riviersonderend

Sent from my Huawei phone

Western Cape Government

FOR YOU



Strategic Integrated Municipal Engagement (SIME 2) 2025

Overberg District

Theewaterskloof Municipality

Western Cape Government



THEEWATERSKLOOF MUNICIPALITY

INTEGRATED PLANNING AND BUDGETING ASSESSMENT: ANALYSIS OF MUNICIPAL IDP, SDF AND BUDGET

Western Cape Government

APRIL/MAY 2025

THEEWATERSKLOOF MUNICIPALITY DIAGNOSTIC AND SUMMARY OF KEY RECOMMENDATIONS

Integrated Development & Spatial Planning	• Prioritise capacity building, particularly within the affected strategic focus areas (SFAs), to enhance planning, implementation and oversight of service delivery programmes; and • Ensure that the in-year amendment process adheres to Section 29 of the Municipal Systems Act (MSA) and Regulation 3 of the MSA Regulations. • The Municipality must put waste management systems in place to improve refuse collection to all unserviced areas including informal settlements. • The Municipality must also report on the implementation of the Integrated Waste Management Plan (IWMP) in their annual report and submit the report to DEA&DP for assessment.
Economic Sustainability	• Need for investment in maintenance and refurbishment of ageing infrastructure • Insufficient funding to address infrastructure capacity challenges and expansions needed to meet the needs of a growing population.
Revenue and Expenditure	• The Municipality has tabled an **unfunded** budget for the entire 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF), which constitutes non-compliance with Section 18 of the Municipal Finance Management Act (MFMA). • It is essential that the Municipality corrects and aligns its data strings with the Municipal Standard Chart of Accounts (mSCOA) regulations, as significant discrepancies undermine Provincial Treasury's ability to exercise effective oversight of the Municipality's financial performance. • It is critically important that the final budget is fully aligned with the strategic objectives of the Budget Funding Plan (BFP) to achieve a funded status. • The Municipality is further advised to adopt and implement a comprehensive Revenue Enhancement Strategy aimed at improving collection rates, broadening the revenue base, and strengthening credit control processes. • The Municipality should maintain its commitment to stringent cost containment measures to support long-term financial stability. • The municipality must revise a number of items highlighted in the report, including ensuring that support for indigent households is kept to affordable levels, and that planned growth in cost of employment and contracted services are reversed. • In addition, the Municipality is encouraged to continue the implementation of its Budget Funding Plan, developed in response to the 2024/25 unfunded budget, while awaiting the finalisation of its Financial Recovery Plan (FRP).
Capital Budget & Infrastructure	• To strengthen the credibility and sustainability of the capital budget, the Municipality is encouraged to align project allocations closely with project readiness, available funding sources, and institutional delivery capacity. • Furthermore, the Municipality must ensure full alignment between projected capital funding and capital expenditure across the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF)
Strategic Procurement	• All SCM and Asset Management policies provided require substantial reform to ensure compliance and enable intended efficiencies, including asset condition assessments • Misalignment between contract register and procurement plan must be addressed • No evidence of whether Asset Register informs the IDP and/or Procurement Plan and/or Budget

mSCOA Compliance	• The Municipality is advised to enhance the credibility and accuracy of its mSCOA data submissions. Key focus areas include correcting balance sheet budgeting errors, ensuring project balances are properly maintained, and accurately calculating VAT. • It is further recommended that the Municipality convene regular mSCOA Steering Committee meetings, share the minutes with the Provincial Treasury, and actively monitor the implementation roadmap to track progress. • Improvements are also required in accrual accounting practices, the integrity of capital budgets, and the reporting of regional indicators. • Additionally, the Municipality must review its costing and functional segment allocations, prioritise the accurate reflection of basic services, and ensure that all financial transactions fully comply with mSCOA regulations

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LIST OF ACRONYMS

AQMP	Air Quality Management Plan
BESP	Built Environment Support Programme
CAPEX	Capital Expenditure
CBD	Central Business District
CBA	Critical Biodiversity Areas
CMP	Coastal Management Programme
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
CSIR	Council for Scientific and Industrial Research
DCAS	Department of Cultural Affairs and Sport
DEA&DP	Department of Environmental Affairs and Development Planning
DoI	Department of Infrastructure
DM	District Municipality
DLG	Department of Local Government
DWA	Department of Water Affairs
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlements Plan
IDP	Integrated Development Plan
IGP	Infrastructure Growth Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
ITP	Integrated Transport Plan
ISDF	Integrated Strategic Development Framework
IYM	In-year Monitoring
IWMP	Integrated Waste Management Plan
JOC	Joint Operations Centre
Kl	kilolitre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt hour (1 000 watt hours)
LED	Local Economic Development
LTFP	Long Term Financial Plan
LUPA	Land Use Planning Act

MBRR	Municipal Budget and Reporting Regulations
MDG	Millennium Development Goal
MFMA	Municipal Finance Management Act
MER	Municipal Energy Resilience
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant
MIP	Municipal Infrastructure Plan
MISA	Municipal Infrastructure Support Agency
MMP	Maintenance Management Plan
MTREF	Medium Term Revenue and Expenditure Framework
MVA	Megavolt Amperes (1 Million volt amperes)
MWh	Megawatt hour (1 Million watt hours)
NRW	Non-revenue Water
NDHS	National Department of Human Settlements
NT	National Treasury
O&M	Operations and Maintenance
OPEX	Operating Expenditure
PMS	Performance Management Systems
RMP	Road Management Plan
SCM	Supply Chain Management
SDBIP	Service Delivery Budget Implementation Plan
SDF	Spatial Development Framework
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

SECTION 1: INTRODUCTION

The 2025 SIME assessment summarises comments by the Western Cape Government (WCG) on the draft 2025/26 MTREF Budget, 2025/26 Integrated Development Plan (IDP), Spatial Development Framework (SDF) and other relevant polices and documents.

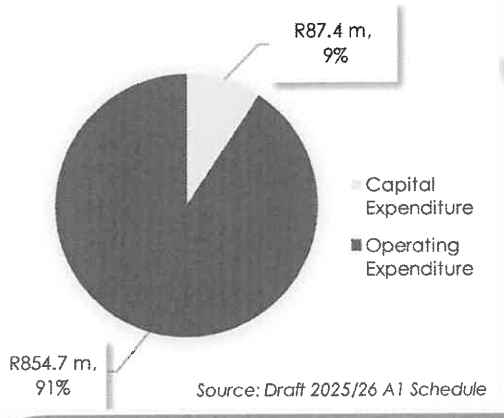
The assessment covers the following key areas; conformance with the MFMA, MSA & Municipal Budget and Reporting Regulations (MBRR); an integrated, spatial and environmental planning analysis of the IDP and SDF and the responsiveness, credibility and sustainability of the tabled budget.

The WCG intends meeting the management of your Municipality in May 2025, where the key findings and recommendations of this report will be presented and deliberated upon. The planned engagement will contextualise the Municipalitys challenges and responses as presented in the draft budget, IDP , LED, SDF and as well as other strategic matters for discussion between the two spheres of government. All the information related to the assessment and analysis of the draft annual budget, IDP and SDF are found in the report below.

The budget snapshot below provides a high-level overview of key socio-economic and financial indicators of the Municipality in relation to the regional economy.

BUDGET SNAPSHOT

2025/26 Municipal Expenditure



Source: Draft 2025/26 A1 Schedule

GDPR

MERO 2024

GDPR 2021 Constant Prices	GDPR Growth		
2023	2024f	2025f	2026f
R8.6 billion	1.5%	2.2%	2.2%

Inflation

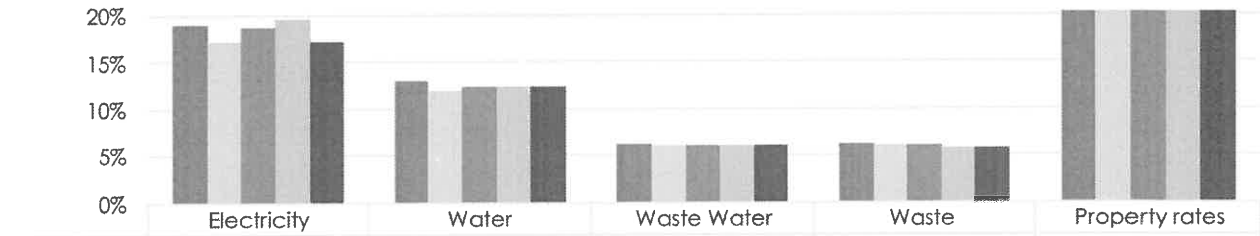
NT MFMA Budget Circular 130

2024e	2025f	2026f	2027f
4.4%	4.3%	4.6%	4.4%

Total Population	Population Growth %	No. of Households	No. of Indigent Households
Census 2022	Est average annual 2024 - 2029	Census 2022	AR 2022/23
*139 563	*0.9%	*43 121	6 396

** Stats SA Mid-year population estimates (MYPE) 2024 data was used in the 2024 MERO and SEP-LG. MYPE population data deviates from that in Census 2022.*

Service charges and Property Rates Revenue as a % of Total Revenue (2021/22 to 2025/26)



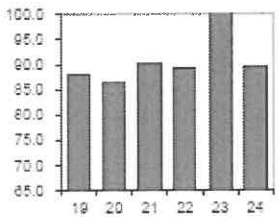
	Electricity	Water	Waste Water	Waste	Property rates
2021/22	19.0%	13.0%	6.1%	6.3%	21.2%
2022/23	17.2%	12.0%	6.1%	6.0%	20.5%
2023/24	18.6%	12.4%	6.1%	6.0%	21.7%
2024/25	19.6%	12.3%	6.1%	5.7%	20.6%
2025/26	17.2%	12.4%	6.1%	5.7%	21.2%

Source: Draft 2025/26 A1 Schedule

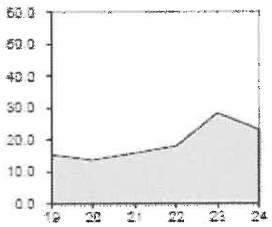
Ratings Afrika MFSI ®

Financial Sustainability Index Score			
	2022	2023	2024
TWK	55	36	21
WC Average	53	53	55

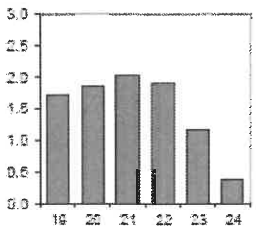
Debtors' collection rate



Interest-bearing debt : total income



Adjusted current ratio



Source: Ratings Afrika Financial Sustainability Analysis Service January 2025.
The graphs reflect the percentage or ratio (Y-axis) for the period 2019 to 2024 (X-axis)

SECTION 2: INTEGRATED PLANNING

2.1 INTEGRATED DEVELOPMENT PLANNING

2.1.1 Introduction

The Municipal Systems Act 32 of 2000 (MSA) requires that every municipal council must review its IDP annually in accordance with an assessment of its performance measurements and to the extent that changing circumstances demand. Further provision is made for every municipal council to amend such IDP following a prescribed process outlined in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations of 2001 (MSA Regulations).

During the 2024/25 financial year, Theewaterskloof Municipality (□the Municipality□) conducted the annual review of its IDP, which is the third review of the 2022 - 2027 IDP. In accordance with Item SC02/2025 of the Special Council Meeting minutes, dated 27 March 2025, it is confirmed that no amendments were made to the adopted 2024/25 IDP. However, the Municipality intends to initiate an in-year amendment of the IDP to accommodate the review of the organisational structure, the amendment of the Municipal Spatial Development Framework (MSDF) and the introduction of the Financial Recovery Plan (FRP), as resolved by Cabinet on 6 November 2024. Therefore, an assessment for compliance or alignment with the requirements of the MSA, will not be required.

2.1.2 Integrated Development Planning Implementation

Section 41 of the MSA provides for a municipality, in accordance with its performance management system, to set performance measures with regard to its development priorities and objectives set out in the IDP. In addition, section 41 provides for the monitoring of the performance, measure and review performance at least once per year, implement steps to improve the performance, and set a regular reporting system. This section thus reflects on whether the Municipality might be at risk of not achieving its strategic objectives, noting that this is the third review cycle of the 2022 □2027 IDP.

The following Municipal documents were utilised to inform this section:

- The 2022-2027 IDP, including any subsequent amendments thereto;
- The 2022/23 Annual Report and the draft 2023/24 Annual Report;
- The 2023/24 and 2024/25 Service Delivery and Budget Implementation Plans (SDBIPs), including any subsequent revisions thereof; and
- The 2024/25 Technical Integrated Municipal Engagement (TIME) Report compiled by the Provincial Treasury (PT).

The Municipality has five strategic focus areas that have remained unchanged following the adoption of the 2022-2027 IDP. These strategic focus areas (SFAs) are as follows:



During the 2022/23 financial year, the SDBIP comprised 81 Key Performance Indicators (KPIs), and the Municipality revised the SDBIP to comprise 71 KPIs. The 2023/24 SDBIP comprised 78 KPIs, the Municipality revised the SDBIP to comprise 74 KPIs. The adjustments of the KPIs in both years demonstrate the Municipality's efforts to optimise performance management and ensure the effective achievement of its annual targets through aligning planning with realistic resource capacity, operational planning and emerging challenges.

The 2022/23 Annual Report reflects on the progress of the implementation of 71 KPIs and the draft 2023/24 Annual Report reflects on the progress of the implementation of 74 KPIs. Certain KPIs posed challenges, as indicated below:

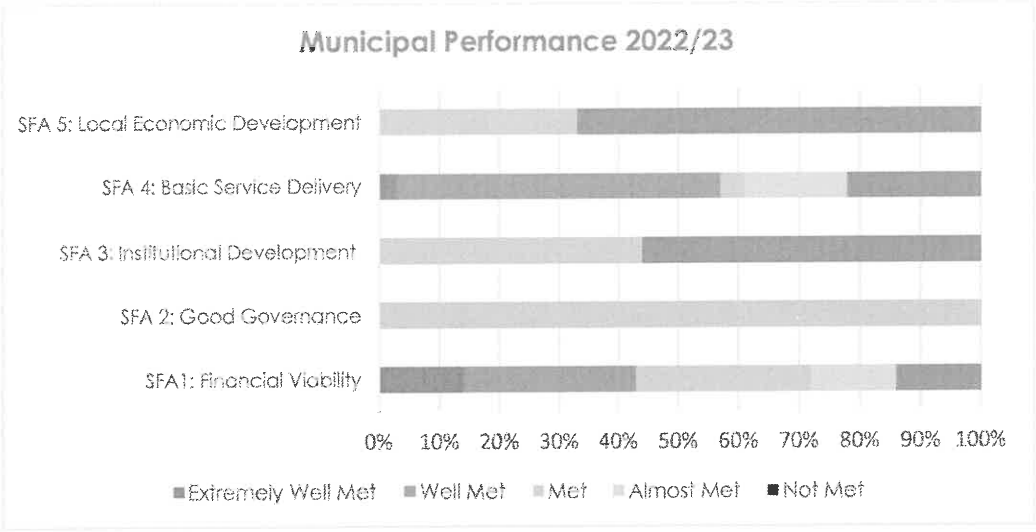
- SFA 1, where approximately 14 per cent of the KPIs were not met;
- SFA 3, where approximately 56 per cent of the KPIs were not met;
- SFA 4, where approximately 22 per cent of the KPIs were not met; and
- SFA 5, where approximately 67 per cent of the KPIs were not met.

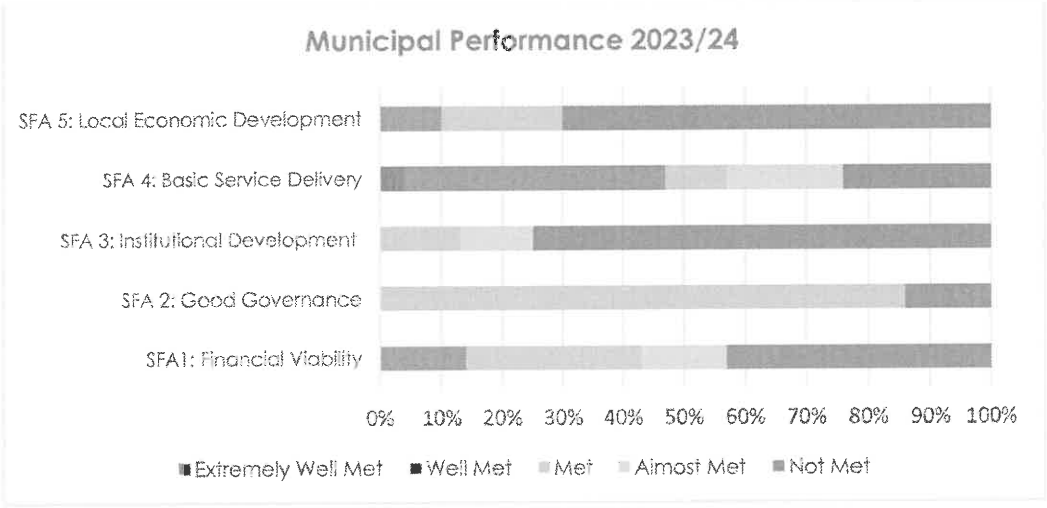
The Municipality's performance during the 2023/24 financial year reflects a substantial decline in all five strategic focus areas, as indicated below:

- SFA 1, where approximately 43 per cent of the KPIs were not met;
- SFA 2, where approximately 14 per cent of the KPIs were not met;
- SFA 3, where approximately 75 per cent of the KPIs were not met;
- SFA 4, where approximately 24 per cent of the KPIs were not met; and
- SFA 5, where approximately 70 per cent of the KPIs were not met.

The performance trend declined in all the SFAs from 2022/23 to 2023/24 and experienced an additional decline in SFA 2. The primary factors that contributed to the 2022/23 performance challenges associated with the SFAs include the housing development project which had implications on the establishment of a nature reserve, the servicing of sites and construction of top structures in Grabouw; and the replacement of the Caledon mini-substation. Additionally, delays in the review of the organogram, underspending on the implementation of the workplace skills plan, setbacks in the appointment of service providers and the establishment of a panel of attorneys, further contributed to the performance challenges. In 2023/24, the Municipality's unachieved KPIs were primarily attributed to unspent conditional grants, underspending on project budgets, and the delay of the review of the MSDF, including most of the KPIs that the Municipality had not achieved in the previous financial year.

The graphs below illustrate the Municipality's performance regarding its KPIs and targets for the SFAs during the 2022/23 and 2023/24 financial years.





The 2024/25 TIME Report presents a mid-financial year assessment of the Municipality's performance. According to the report, the Municipality's 2024/25 SDBIP included 91 KPIs, of which 43 of the 91 KPIs were to be measured in the mid-year of 2024/25. The Municipality indicated 12 targets (28 per cent) as achieved, while 31 targets (72 per cent) were not achieved. The Municipality has not met KPIs across all five SFAs, particularly SFA 5 – Strategic Objective (SO) 4 – Maintenance, replacements and upgrades of municipal infrastructure – where none of the 11 targets were met and in SO5 – Basic service delivery for all – 10 targets were not achieved. The primary challenges contributing to the unachieved KPIs were related to underspending on either specific projects, grants or capital budget, with the reasons being procurement planning challenges, tender process delays and contractor delays as a result of the FRP process. Most of the unachieved targets are related to infrastructure and service delivery, areas which directly and significantly impact communities. Persistent delays in service delivery continue to affect the well-being of residents, have a dire effect on the vulnerable populations and exacerbate inequalities.

During the 2023/24 financial year, the Municipality conducted its annual review of the 2022 - 2027 IDP and confirmed that no amendments were made to the adopted 2023/24 IDP. In the 2024/25 financial year, the Municipality conducted the annual review of its 2022 - 2027 IDP. For the second consecutive year, the Municipality confirmed that no amendments were made to the adopted 2023/24 IDP. The Municipality complied with Section 34 (a) of the MSA, which requires an annual review of the IDP to assess performance and respond to any changing circumstances. As no amendments were affected,

the Municipality was not legally required to initiate a public participation process in accordance with Section 34 (b) of the MSA and Regulation 3 of the MSA Regulations.

While the Municipality has adhered to procedural review requirements, the Municipality has not met critical KPIs related to service delivery from the 2022/23 financial year to mid-year 2024/25. These sustained unachieved KPIs are reflected in the Annual Reports and TIME Report. Given the change in circumstances and the requirement to align with the FRP, the Department acknowledges the Municipality's proposal for an in-year amendment to the IDP. Consequently, the amendment process must adhere to Section 29 of the MSA and Regulation 3 of the MSA Regulations, which prescribe a public participation process.

2.2 KEY FINDINGS AND RECOMMENDATIONS

2.2.1 Key Findings

Based on the above assessment, below is a summary of key findings:

- The Municipality's performance declined in all the SFAs from 2022/23 to 2023/24 and the mid -year 2024/25;
- The Municipality's unmet KPIs were primarily due to underspending on specific projects, grants and capital budget, which were largely driven by procurement planning challenges, tender process delays and delays in tender processes and contractor delays linked to the ongoing FRP process; and
- Despite compliance with the procedural IDP review requirements in accordance with Section 34 (a) of the MSA, the Municipality has not met critical service delivery KPIs from the 2022/23 financial year to mid-year 2024/25 as reflected in the Annual Reports and TIME Report.

2.2.2 Recommendations

It is recommended that the Municipality:

- Prioritise capacity building, particularly within the affected SFAs, to enhance planning, implementation and oversight of service delivery programmes; and
- Ensure that the in-year amendment process adheres to Section 29 of the MSA and Regulation 3 of the MSA Regulations.

2.3 ENVIRONMENTAL AND PLANNING ANALYSIS

2.3.1 Strategic Spatial Planning Pressures and Risks

A summary of strategic pressures and risks.

- **MSDF Performance Review**

  The Department has previously indicated that a performance review would not be required when an amendment to the MSDF is proposed . As the adoption of the MSDF amendment has been delayed twice, the municipality is reminded that an annual performance review is required and entails a review of how well the municipality is performing in terms of the implementation of its MSDF. This should accompany the IDP review which, like the MSDF, should focus on how well the municipality is performing in terms of the implementation of its IDP.

  The Municipality can make use of the Practice Note on MSDF Reviews, which formed part of Provincial Circular 0005/ 2023, as it sets out the tools that can be used to assess MSDF implementation as part of the annual review of performance.

  The Directorate has provided substantive comments on the amendment in the previous MSDF commenting period. The main concerns were that the amended MSDF still lacked an Implementation Plan and required more work on the CEF. These changes were to be reflected in the MSDF which was to be adopted in May 2024.

  However, the Municipality decided not to proceed with adopting the MSDF amendment, as the corresponding IDP amendment had not been completed. For the second time, the Municipality has again chosen not to amend its MSDF or IDP. This is problematic as the CEF and Implementation chapters are very significant chapters and should be guiding the implementation of the MSDF. The Municipality is urged to prioritise the MSDF and IDP amendment processes.

2.3.2 The Municipality's Response to Strategic Pressures and Risks

- **Capital Expenditure Framework**

  As stated earlier, we understand that the Municipality has again delayed the adoption of its MSDF amendment. It remains critically important that the municipality prioritizes the finalization and adoption of its MSDF, which, together with its updated CEF, can be used as key informants to the IDP and annual capital budget.

  Should the Municipality require support or resources to develop a CEF, please contact the DEA&DP's Directorate: Spatial Planning. The Directorate can assist by facilitating connections with potential funding partners. While organisations such as the Department of Land Reform and Rural Development (DLRRD), the Department of Cooperative Governance and Traditional Affairs (COGTA), and the Development Bank of Southern Africa (DBSA) have supported CEF development in various contexts, municipalities are encouraged to engage with us directly so that we may offer guidance and support in preparing and submitting funding requests to the appropriate entities.

- **Inclusionary Housing Policy**

  The Municipality does not have an Inclusionary Housing Policy and has not undertaken a Housing Market Study.

  It is important for Municipalities to prepare an Inclusionary Housing Policy (IHP) to actively pursue spatial transformation and address historical spatial inequalities and the exclusionary property market. Municipalities have a legal mandate through SPLUMA to implement policies that promote affordable

housing and spatial justice as outlined in their MSDFs. These local policies, informed by housing market studies, allow municipalities to tailor solutions to their specific context and leverage the value of development rights to create more integrated and inclusive settlements without relying solely on public funding. Ultimately, an Inclusionary Housing Policy is a crucial tool for municipalities to meet their obligations towards spatial justice and the right to adequate housing.

If the Municipality is unable to fund these studies at this time, we recommend that at the least, the amended MSDF should identify the designated areas where a national or provincial inclusionary housing policy may be applicable as required in SPLUMA Section 21(i).

- **Incremental Upgrading of Informal Settlements:**

The draft IDP and budget provide clear evidence of planned and ongoing incremental upgrading of informal settlements through UISP projects, with budget allocated for infrastructure (water, sanitation) and waste management services within these areas.

While explicit details on the progressive introduction of land tenure rights are limited, activities like surveys in informal settlements and strategic objectives around housing and informal settlement upgrading suggest that this may be part of the broader long-term strategy.

- **Waste Management**

The municipality has drop offs, a transfer station and currently sorting is taking place at the facility with the assistance of an SMME, residual waste is transported to Karwyderskraal. SMMEs in the areas processing medium to large amounts of waste and contribute to diversion in the area, unfortunately one SMMEs business burnt down in March 2025.

Illegal dumping is a problem in different parts of the town as hotspots are found in various locations. Awareness drives needed for the community. Waste diversion and the collaboration with SMMEs is supported however these types of partnerships needs more looking into and assistance from PROs and local businesses can be sort as well for funding etc. The municipality has a final OWDP dated 2021, limited implementation as organic waste diversion consists of chipped organic waste that is transported to Karwyderskraal for composting.

It is recommended that the municipality provides annual updates and progress or lack thereof on the organic waste diversion plan.

The total number of waste management facilities within this municipality is 9. Riviersonderend WDF, Caledon WDF, Caledon DOF, Genadendal WDF, Greyton WDF (Not operational), Greyton DOF, Villiersdorp WDF and RTS, Grabouw RTS, Botrivier DOF.

External audits are not submitted to the Department and must be submitted according to the WML conditions.

The rates of compliance per operating waste management facility are as follows: Botrivier: No Compliance Data, Caledon: Weighted CR: 33,03 per cent, Genadendal: Weighted CR: 35.24 per cent, Greyton: Weighted CR: 41.24 per cent, Riviersonderend: Weighted CR: 37.66 per cent, Villiersdorp: Weighted CR: 16,44 per cent.

Small changes have been made at some facilities to address partial- and non-compliances between Departmental audits, while Greyton and Genadendal are subject to a law enforcement process initiated by DEADP.

The Municipality needs to greatly improve landfill compliance ratings. Groundwater monitoring infrastructure, organic waste diversion, access control, end-tipping, stormwater diversion, slope

stability, leachate collection and burning of waste are among the characteristic issues that need much closer attention by the Municipality. Waste is not covered, and windblown litter is generally found in large quantities beyond landfill borders.

Annual topographic surveys are not conducted as required by the WMLs.

- **Ecological Infrastructure**

Ecological Infrastructure (EI) entails naturally functioning ecosystems that provide services to people and the economy and plays a vital role in municipal service delivery across the Western Cape. It supports reliable, good-quality raw water supply and contributes to disaster risk reduction, especially in terms of wildfires and flooding (inland and coastal).

To guide municipalities in investing in Ecological Infrastructure, the Western Cape Government developed the **Western Cape Ecological Infrastructure Investment Framework**. This framework highlights EI's potential to lower service delivery costs and enhance community well-being. Municipalities are encouraged to integrate EI into their service delivery planning, using one or more of the following approaches:

- **Collaboration & Participation**: Many municipalities support landscape initiatives aimed at reducing environmental risks (e.g., Boland Groot Winterhoek Collective, Outeniqua to Tsitsikamma Water Working Group) where important EI is identified and a "whole of society" approach to safeguarding or improving this EI is refined, often with real benefits to municipalities.
- **Identification & Planning**: Some municipalities have mapped key EI areas and developed investment plans, which can attract external funding and boost service delivery effectiveness.
- **Direct Investment**: Others are directly funding EI projects for example, to secure water supply or reduce flood risks often in partnership with the private sector for co -investment.

Guiding materials and examples are available from the Department of Environmental Affairs and Development Planning. Municipalities are urged to tailor EI investment to their local context as a complementary strategy to enhance service delivery and human wellbeing within their administrative domains.

2.3.3 Key Findings and Recommendations

The Municipality must put waste management systems in place to improve refuse collection to all unserviced areas including informal settlements. They must report on the implementation of the IWMP in their annual report and submit the report to DEA&DP for assessment.

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SECTION 3: ECONOMIC and FINANCIAL SUSTAINABILITY

3.1 INTRODUCTION

This section provides an assessment of key indicators related to the responsiveness, credibility and sustainability of the tabled budget.

Thee Municipality is under an intervention in terms of Section 139(5) of the Constitution and is acknowledged to be in a financial crisis. National Treasury's Municipal Financial Recovery Service is in the process of preparing a Financial Recovery Plan (FRP), which will be binding on the Municipality. As this FRP is not yet prepared and approved, this assessment is based on the best available evidence of measures needed to enable the recovery of the municipality. If the FRP requires additional measures, then the adopted budget may need to be amended accordingly.

Key to assessing the above criteria is the alignment of the municipality's budget to its strategic objectives, where if there are gaps identified, recommendations will be provided considering the municipal areas current socio-economic challenges.

The revenue and expenditure analysis and risks section provide a gap analysis with regards to trading services, analysing the credibility, tariff structure and responsiveness of the municipality's budget.

As capital infrastructure development is a key catalyst for economic growth and sustainability, the municipality's capital funding mix, capital budget implementation and procurement planning assessment are critical to understand the municipal area's growth trajectory.

3.2 SUSTAINABLE ECONOMIC DEVELOPMENT

Table 1 Strategic Objectives for the 2025/26 Medium Term Revenue & Expenditure Framework

Strategic Objective	Medium Term Revenue & Expenditure Framework OPEX				Medium Term Revenue & Expenditure Framework CAPEX			
R thousand	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	Average Annual Growth	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	Average Annual Growth
SO1 Work towards a sustainable future through sound financial management and continuous revenue growth	95 168	99 450	101 936	3.5%				
SO2 To provide democratic, responsive and accountable government for the local communities	40 115	41 921	42 969	3.5%				
SO3 To ensure a healthy and productive workforce by creating a conducive working environment	47 095	49 214	50 444	3.5%	364			-100.0%
SO4 Refine and Improve the institutional Capacity of the Municipality	37 453	38 915	39 733	3.0%	5 110			-100.0%
SO5 To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	15 099	15 778	16 173	3.5%				
SO6 To maintain and improve basic service delivery and social amenities for the TWK community.	505 693	527 067	539 476	3.3%	36 668	43 688	41 837	6.8%
SO7 Improved Environmental Management	3 301	3 450	3 536	3.5%				
SO8 Increase Community Safety through traffic policing, bylaw enforcement	64 799	67 715	69 408	3.5%				
SO9 Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing Projects,	20 534	8 834	9 055	-33.6%	45 288	108 020	110 200	56.0%
SO10 Upgrading of informal Settlements and Prioritising the most needy in housing allocation	7 823	8 175	8 379	3.5%				
SO11 Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	16 060	16 782	17 202	3.5%				
SO12 Promote the second and Township economy (SMME Development)	1 557	1 627	1 667	3.5%				
Total Expenditure	854 695	878 927	899 978	2.6%	87 430	151 708	152 037	31.9%

Source: Theewaterskloof Municipality, A-Schedules

- The strategic objectives (SOs) noted in budget tables SA5 and SA6 are partially aligned to the strategic goals in the IDP. Where there are 12 SOs in tables SA 5 and 6, the IDP identifies only 10 in the summary section upfront, but 12 in the breakdown (in Chapter 3). However even the numbering and detail of the 12 SOs noted in the IDP are not consistent with the budget tables. The numbering does not match, and in some instances the same SO is allocated more than once, e.g. SO 7 and SO 12 are both Promote the second and township economy in the IDP. In the more detailed description, where the SFAs are indicated by strategic goals and SOs, again, only 10 SO's are indicated

- The Municipality must be clear on the content detail and numbering of each strategic objective as must be exactly matched in the IDP and budget tables (SA 4, 5 and 6) and must also be carried through in the reporting documentation (quarterly (section 52), mid-year (section 72) as well as to the annual report.

- The SOs listed for 2025/26 MTREF in budget tables SA 5 and 6 reflects financial commitments for all twelve strategic objectives (SOs).

- As with the 2023/24 assessment (with no further IDP amendments), it was noted that the IDP also shows how the SOs are aligned to national, provincial and district priorities, including the National Development Plan, the Western Cape Strategic Plan (2019-2024) as well as the Districts strategic objectives.

- It is clear from the budgetary allocation to the strategic objectives that the bulk of the 2025/26 MTREF allocation is focused toward SO6 (in budget tables) To maintain and improve basic service delivery and social amenities for the TWK community this comprises an operating budget allocation of R505.693 million (59.2 per cent) and a capital allocation of R43.688 million (49.1 per cent) in 2025/26.

- SO9 Ensure the provision of sustainable and integrated human settlements through accelerating affordable housing projects is also allocated the largest (51.8 per cent) of the capital budget for 2025/26.

- Total operating expenditure growth is calculated to growth at 2.5 per cent against the 2024/25 adjusted budget, below forecasted inflation of 4.3 per cent. Operating expenditure for SO6 (which incorporates core service delivery areas) is calculated to decline at 2.5 per cent, raising concerns around being able to maintain service delivery standards, also amid population growth pressures.

- A sharp decline is witnessed in the 2025/26 total capital allocation compared to the 2024/25 adjusted budget (-52.0 per cent); the sharp declines are also reflected across all strategic allocations.

- While the 2025/26 MTREF demonstrates focused spending on strategic priorities, particularly SO6 and SO9, which receive the largest shares of operating and capital budgets respectively, there are concerns about the adequacy of funding. The below-inflation growth in operating expenditure, coupled with the sharp decline in total capital allocations (amid high needs), raises questions about the Municipalitys ability to sustain service delivery standards and respond to rising demands.

- The Municipality must harness efficiency gains wherever possible and prioritise addressing financial and revenue challenges, with the aim of increasing available funding to support future infrastructure and service delivery needs.

3.3 REVENUE AND EXPENDITURE ANALYSIS AND RISKS

3.3.1 Budget Overview

Table 2 Budget overview for the 2025/26 MTREF Budget

Theewaterskloof	CURRENT YEAR			MEDIUM TERM REVENUE					
Description	2024/25	2024/25	2024/25	2025/26	2025/26	2026/27	2026/27	2027/28	2027/28
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
Total Operating Revenue (excluding capital transfers and contributions)	787 657	781 073	**775 073**	**816 432**	**810 432**	**827 528**	**821 258**	**850 922**	**844 495**
Total Operating Expenditure	787 445	834 254	**816 271**	**854 695**	**831 628**	**878 927**	**853 886**	**899 978**	**873 792**
Surplus/(Deficit)	**212**	**(53 181)**	**(41 198)**	**(38 263)**	**(21 196)**	**(51 399)**	**(32 629)**	**(49 056)**	**(29 297)**
Non Cash Items									
Depreciation & asset impairment	162 811	146 709	128 726	**152 406**	129 338	**157 658**	132 617	**160 677**	134 491
A4: Total Operating Budget Restated Result	**163 023**	**93 528**	**87 528**	**114 143**	**108 143**	**106 258**	**99 988**	**111 621**	**105 194**
A5: Total Capital Expenditure	**219 175**	**181 964**	**82 905**	**87 430**	**80 507**	**151 708**	**136 722**	**152 037**	**135 617**
Funded by:									
Transfers recognised - capital	112 738	65 373	67 750	**66 477**	65 673	**92 170**	127 845	**37 398**	131 178
Borrowing	97 604			**10 000**	**10 000**	**3 553**	**3 553**		
Internally generated funds	8 833	15 155	**15 155**	**4 834**	**4 834**	**5 325**	**5 325**	**4 439**	**4 439**
A7 - Cash/cash equivalents at the year end:	**(207 685)**	**(180 028)**	**(30 260)**	**(137 096)**	**(10 796)**	**(224 343)**	**(3 647)**	**(169 549)**	**24 187**
A8 - Surplus / (shortfall) after application of cash and investments	**(258 894)**	**(50 413)**	**(199 813)**	**236 814**	**(181 899)**	**413 403**	**(178 821)**	**743 981**	**(154 658)**
BUDGET FUNDING POSITION	**UNFUNDED**			**UNFUNDED**		**UNFUNDED**		**UNFUNDED**	

Source: A1 schedules, NT funding tool, TABB data strings.

- Discrepancies have been identified between the A-schedules tabled in Council and the data strings submitted. The A-schedules retrieved from the National Treasury database reflect a funded position across the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF), whereas both the Municipality's tabled documents and the Treasury's independent calculations indicate an **Unfunded** budget position across the entire MTREF period which constitutes non-compliance with Section 18 of the Municipal Finance Management Act (MFMA) and marks the second unfunded MTREF budget that the municipality has tabled in the last three (3) years.

Data credibility

- Significant discrepancies have been identified between the Council-approved A-schedules and mSCOA data strings submitted to the National Treasury database. These inconsistencies hinder Provincial Treasury's ability to undertake adequate oversight over the Municipality's financial performance. MFMA Circular No. 130 states that municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings prior and post to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded, and the credibility is therefore of utmost importance. The Municipality should ensure that the data strings are corrected in the final budget submission.

- The Municipality is reminded of the requirement to budget, transact, and report directly within and from its core financial systems. Accordingly, only the mSCOA data strings submitted to the Local Government (LG) Upload Portal are utilised by the National and Provincial Treasuries for the analysis of municipal budgets. In this context, the credibility and accuracy of the submitted data strings are of critical importance.

- Major discrepancies were identified in Table A8 □ Surplus/(Deficit) after Application of Cash and Investments □ when comparing the NT data strings with those derived from the Treasury calculation. These differences are primarily influenced by the overstated trade and other receivables and negative trade and other payables, significantly overstating the Municipality□ funding status.

Current trends

- Currently, the municipality is projecting an operating deficit for the 2024/25 adjustment budget of R53.18 million, with actual performance as at 31 March 2025 reported at a deficit of R9.4 million (24.8 per cent lower that the year-to-date budget deficit of R13.16 million). This trend continues as the Municipality has projected operational deficits throughout the 2025/26 MTREF. These continuing deficits highlight the financial difficulties the Municipality is experiencing, even if operating revenue is rising faster than anticipated expenditure. As a result, the Municipality is unable to allocate funds to its reserves. Notably, at 31 March 2025, the municipality□ creditors outstanding over 30 days amounts to R101.79 million, representing an alarming 12.2 per cent of the total adjusted operating expenditure budget. This constitutes serious material breach of the Municipality□ financial commitments as per section 140 (2)(c) of the MFMA.

Budget funding plan Implementation

- In November 2024, the Western Cape Government (WCG) intervened under Section 139 of the Constitution due to the to the above mentioned material breach. The Municipality is currently implementing its Budget Funding Plan, emanating from the 2024/25 unfunded budget, while awaiting the finalisation of its FRP. The Municipality□ council adopted the 2024/25 budget funding plan in line with section 9.3 of MFMA circular 122. The BFP forms part of the municipality's turnaround strategy that aims to address specific areas of improvement that will increase the governance and financial sustainability of the municipality over time. It is therefore extremely important that the budget aligns with the strategic objectives of this plan and ultimately reach a funding status.

- For the 2025/26 budget, it was noted that the Municipality has projected a collection rate of 83 per cent for trading services, which is not in line with the Budget funding plan (BFP) target of 90 per cent. Although, the Long-Term financial Plan assumes the collection rate to raise to 90 per cent over the next three (3) years. The Municipality is encouraged to have a clean and set collection rate objective that is realistically aligned with both past trends and/linked to improvement in control environment which needs to be well documented.

- To support the achievement of a funded budget and align with the Budget Funding Plan (BFP), the Municipality must strengthen its debt collection and credit control efforts. Strict enforcement of credit control policies, combined with early interventions such as reminder notices and disconnection warnings, is essential to reduce arrears. A focused strategy should be adopted to prioritise high-value and high-risk debtors, while offering limited incentives, such as interest or penalty discounts, to encourage voluntary payments. Regular public campaigns should also be used to promote a culture of payment and consumer awareness.

- The Municipality has appointed external debt collectors on a performance-based basis to ensure that long-outstanding debt is collected, however, the Municipality is yet to establish if any additional collections have materialised. The Municipality is encouraged to also implement other credit control measures such legal enforcement against persistent defaulters, including service disconnections, must be fast-tracked. To support these initiatives, data cleansing and billing accuracy must be improved to minimise disputes and maximise collection rates.

- Effective governance is key. The cash flow committee should continue to meet regularly to oversee revenue collection, monitor cash flow trends, and recommend corrective actions where needed. Strengthening the role and functioning of this committee will help ensure early detection of funding shortfalls and better financial oversight. It is important that the cashflow committee adhere closely to its terms of reference and that careful and accurate notes are taken that capture key discussion points and decisions.

- Furthermore, the Municipality should consider adopting and implementing a comprehensive Revenue Enhancement Strategy focused on improving collections, expanding the revenue base, and optimising credit control processes.

- Lastly, ongoing monitoring and transparent reporting on collection and cash flow performance must be maintained. These measures are critical to safeguarding financial sustainability, supporting the Budget Funding Plan, and ensuring that the Municipality moves towards achieving a fully funded and credible budget.

Cash Management

- The Municipality projected a fluctuating year-on-year negative (overdraft) cash and cash equivalents year-end balances of R137.10 million in 2025/26, R224.34 million in 2026/27, and R169.55 million in 2027/28 respectively. Using the submitted data strings and outcome of the funding tool calculation, a decreasing negative (overdraft) cash and cash equivalents balance were reported of R10.80 million and R3.65 million in the 2025/26 and 2026/27 years respectively. During the outer 2027/28 MTREF year the balance of cash and cash equivalents changed to a positive R24.19 million. It should be noted that the Municipality anticipates ending the current financial year 2024/25 with an overdraft balance of R53.76 million while the data string outcome is R30.26 million. This impacts the opening balance for the 2025/26 year thereby adding pressure to the revenue that should be generated in the budgeted 2025/26 year.

- The analysis of table A6 (budgeted financial position) of the NT data strings indicated that trade and other Payables from non-exchange transactions are reported as negative amounts under current liabilities, distorting the current ratio and Liquidity ratios over the MTREF. The current ratio reflects negative 4.86:1, negative 0.87:1 and negative 0.76:1 for the 2025/26, 2026/27 and 2027/28 years, respectively. However, the funding tool outcome ratios were reported as 0.37:1 in 2025/26, 0.42:1 in 2026/27 and 0.54:1 in 2027/28, respectively. Both the data string and funding tool ratios show that the Municipality may not be able to meet its short-term obligations.

- The Municipality has considered the required applications to the reported cash and investments reflected in table A8, demonstrating that it does not have adequate cash resources to meet fixed operating commitments from available cash and investments. It is important to note that any omissions or uncommitted provisions would reflect a distorted view of the actual cash position.

- The adjustments budget cash and cash equivalents budget year-end balance (A7) is projected at R31.01 million, but the A6 (Budgeted Financial Position) data strings reported an overdraft Cash and cash equivalents balance and Current Liabilities were reported as a negative. The intended purpose of the overdraft facility is to fund expenditure when the need arises in the absence of excess or available cash and cash equivalents. However, the municipality should note that in terms of MFMA Section 45(4) the short-term debt should be repaid within the financial year that it is incurred, and that the financial year cannot be closed off with an overdraft. The Municipality must therefore ensure that the overdraft is closed before the end of the financial year.

- The in-year-monitoring report during the 2024/25 year reported ring-fenced investments.

- The data strings reported a liquidity ratio of 2.38:1 in 2025/26, 0.81:1 in 2026/27 and 0.32:1 in 2027/28. Furthermore, the treasury outcome of the ratio was reported as 0.06:1 in 2025/26, 0.08:1 in 2026/27 and 0.17 in 2027/28.

- Using the above, Cash and cash equivalent, Unspent Conditional Grants and Expenditure line items the outcome of the ratios demonstrate that the Municipality does not have sufficient cash resources to meet its commitments from available cash. The anticipated cash coverage ratio is also below the NT acceptable norm of between 1-3 months. The municipality is therefore dependent on collecting revenue from outstanding consumer debtors to improve its cashflows.

- The Municipality's monthly cashflow projections for 2025/26 financial year, reflect receipts from property rates of R148.79 million against billed revenue for property rates of R173.07 million. Suggesting a collection rate of 86 per cent, which is well below the average collection rate for the past three (3) financial years (Audited AFS) of 95 per cent. The municipality must reassess the projection of revenue to ensure that cashflow projections are realistic and in line past and current trends.

- The Municipality's monthly cashflow projections for 2025/26 financial year, reflect receipts from service charges of R260.6 million against billed revenue for services charges of R337.26 million. Suggesting a 78 per cent collection rate, in line with the average collection rate for the past three (3) financial years (Audited AFS) of 77 per cent. Currently the municipality is at a year-to date collection rate of 83 per cent.

- It is important for the Municipality continue enforcing its credit control and debt collection policies and strategies to prevent outstanding debt from exceeding 30 days, as failure to collect what is due may reduce its working capital.

3.4 TRADING SERVICES

3.4.1 OUTCOMES OF THE COST REFLECTIVE TOOL

Table 3 Outcome of the Cost Reflective Tool

Operating Expenditure and Income Across Functions (Figures in Rand)

						Energy sources	Water management	Waste water management	Waste management
Municipality	WC031	M	2025/26 Tabled Budget	2900	Total Revenue (excluding capital transfers and cor	161,267,585	126,367,550	74,529,550	74,220,950
Theewaterskloof	WC031	M	2025/26 Tabled Budget	4400	Total Expenditure	140,028,545	97,431,959	70,358,090	79,773,691
Theewaterskloof	WC031	M	2025/26 Tabled Budget	4500	Surplus/(Deficit)	21,239,040	28,935,591	4,171,460	-5,552,741

Source: Gomuni 2025/26 TABB per function

- The Municipality has not provided the outcome of the Cost Reflective Tool as part of their document submission in support of their tabled budget as required and specified in the National Treasury MFMA Circular No. 129.

- The 2025/26 Tabled Budget for the Municipality indicates that electricity, water and wastewater recorded cost reflective tariffs. However, solid waste remains a fiscal concern, requiring urgent intervention to prevent long term sustainability risks. Proactive planning to address operational efficiencies will be key to maintaining a balanced and cost reflective tariff regime across the MTREF.

- Operating expenditure and income across functions, depicted above in table 3 shows a sturdy performance in water and energy services, with water services recording a surplus of nearly R29 million (29.7 per cent), indicating a robust tariff structure and potential for reinvestment or service expansion. Electricity shows a positive cost reflectiveness with a surplus of R21 million (13.2 per cent.

- A small surplus is budgeted for in wastewater with R4.17 million (5.60 per cent). This suggests sensitivity to cost escalation and requires cautious monitoring in outer years. Under recovery in waste management with a notable deficit of R5.5 million implies tariff inadequacy or cost pressures, with a deficit of 7.50 per cent, signalling a clear need for tariff realignment or operational efficiency gains.

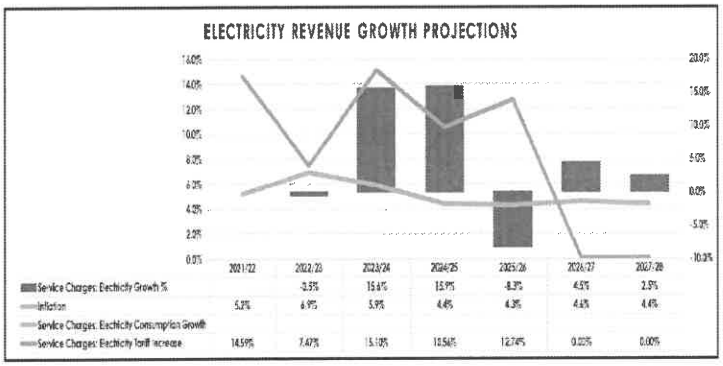
- The municipality's proposed electricity tariff increase is 12.74 per cent is informed by a draft cost of supply (COS) study, whereas the increase in electricity bulk purchases for the 2025/2026 financial year is 11.32 per cent as approved by NERSA, this proposed increase is above the provincial average of 11.83 per cent.

- A 5.00 per cent increase for water tariffs, wastewater tariffs and waste removal tariffs has been proposed by the Municipality for the 2025 MTREF, which is below the provincial average of 6.42 per cent for water, 5.95 per cent for wastewater and 8.70 per cent for waste removal and above the recommended range as per the National Treasury MFMA Circular No. 129. The municipality has not provided any justification of these proposed tariffs in their table budget narrative.

3.4.2 Energy Services

3.4.2.1 Energy Services Credibility and Sustainability

Figure 1 Energy trading service trends



	Direct and Indirect	2025/26	2026/27	2027/28
Cost Recovery	Revenue Required	R140,028,545	R146,162,044	R149,722,879
	Revenue	R161,267,585	R169,591,964	R174,156,024
	Surplus/ Deficit	R21,239,040	R23,429,920	R24,433,145

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Basic Charge (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R 390.84	R 781.95	12.74%	11.50%
Households	R 209.18	R 313.72	12.74%	11.50%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Indigent Households	Operational Cost of Electricity Services (R'000) 2025/26	2026/27	2027/28
Indigent (ABSA)	19,210	R 7,443	R 7,778	R 7,973
Indigent (Cash)	19,210	R 34,587	R 36,732	R 38,393

Source: A1 schedules

Source: NT GoMuni 2025/26 Draft Budget

- The projected electricity revenue for the 2025/26 financial year accounts for 17.3 per cent of the Municipality's total operational revenue, making it the third largest income stream. However, the budget reflects a projected 8.3 per cent decrease in electricity revenue compared to the 2024/25 adjusted budget, despite a proposed 12.74 per cent tariff increase and a notable reduction in load shedding. This projection suggests a significant anticipated decline in electricity consumption, yet the underlying assumptions supporting this are not clearly quantified or explained. Given ongoing population growth and service delivery expansion within the municipal area, this forecast appears misaligned with expected demand trends. The municipality conducted a cost of supply study (COS), which remains in draft format, however the outcomes have been factored into the tariff increases. Furthermore, no tariff projection was provided for the anticipated revenue projections in the outer years. The municipality is encouraged to outline and clarify the assumptions underlying its electricity revenue projections to ensure more accurate and credible revenue. Furthermore, it is noted that the proposed tariff increase is still subject to approval by NERSA, adding further uncertainty to the forecast.

- Despite a projected 8.3 per cent decrease in electricity revenue, the Municipality anticipates an increasing budget surplus over the MTREF period, primarily driven by a projected 17.6 per cent reduction in electricity trading service expenditure for 2025/26 following a sharp 29.7 per cent increase in the 2024/25 adjustments budget. While this anticipated expenditure reduction may contribute to achieving the projected surplus, **the Municipality must critically assess the credibility of**

the underlying assumptions supporting this forecast and make the necessary corrections. Particular attention should be given to the 12.74 per cent increase in the bulk electricity tariff, the ongoing suspension of load-shedding (which may lead to higher consumption), and the potential impact of proposed wage increases, all of which are expected to exert upward pressure on the cost of supply. A comprehensive review of these factors is essential to ensure the financial sustainability of the electricity service and the continued reliability of service delivery.

- As part of its council-approved Budget Funding Plan (BFP) activities, the Municipality identified the current electricity subsidy of 70kWh per month for indigent households exceeding the national norm of 50kWh as financially unsustainable. However, the council resolution for the budget indicates that the Municipality will continue to provide the same level of relief to indigents. While this allocation reflects the Municipality's commitment to supporting vulnerable communities, it must be re -evaluated in light of ongoing financial pressures, including operational deficits and declining net cash reserves. The subsidy has been flagged as a potential area for generating positive cash inflow, and its reduction aligns with the strategic milestones outlined in the BFP. The Municipality has been unable to pay for the full cost of its supply of electricity from Eskom since June 2024. In other words, the Municipality cannot afford to pay for all of the bulk electricity it purchases from Eskom, including electricity that it gives away free to indigent residents. The Municipality is funded by national government to provide 50kWh of free electricity to indigent residents but has not shown how it plans to raise additional revenue to pay for the increased allocation of 70kWh per indigent household proposed in the tabled budget. Under these circumstances, **the Municipality must review the affordability of this level of support to indigent households**, and proceed with the proposed reduction to 50kWh to ensure alignment with national guidelines and improve financial resilience unless it can show how the higher level of service will be funded..
- The Municipality is commended for successfully reducing electricity distribution losses from 5.4 per cent (2023) to 3.7 per cent (2024). The current losses are below the NT recommended norm of 7 to 10 per cent, indicating operational efficiency. The improvement suggests that the Municipality has implemented effective measures to curb technical and non-technical electricity losses and should continue to ensure the sustainability of the service.
- It is noted with appreciation that the Municipality has included a tariff for Small-Scale Embedded Generation (SSEG) in its draft tariff schedule, demonstrating a positive commitment to promoting renewable energy initiatives and encouraging consumer participation in energy generation.
- To ensure the effective and sustainable implementation of SSEG, the Municipality is encouraged to develop a formal SSEG policy that outlines clear guidelines, technical requirements, and processes for connection and compensation. Additionally, the development of broader renewable energy policies aligned with the Municipality's strategic objectives will further support energy transition goals, enhance regulatory clarity, and encourage investment in clean energy solutions.

3.4.2.2 Responsiveness to Energy Demand and Provision

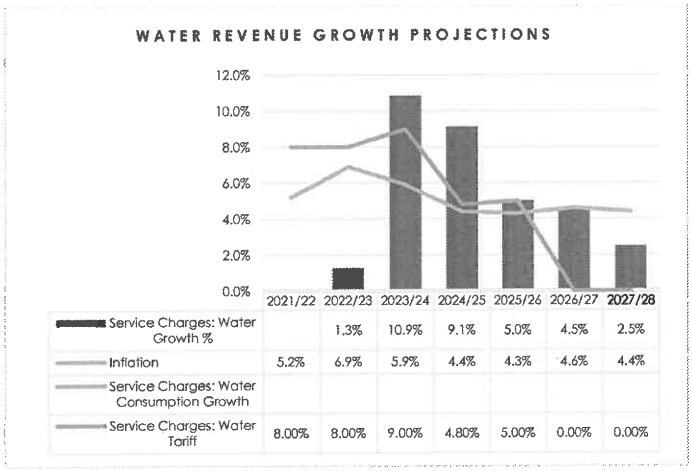
Municipal challenges	• The Municipality's major challenge is that it does not supply electricity across all its towns, with Eskom servicing key areas like Grabouw and Botrivier, leading to lost revenue opportunities and limited credit control measures. • Inadequate capital funding to eradicate infrastructure backlog timeously. • In addition, electricity outages, lack of backup power, pose serious risks to infrastructure reliability. • Illegal and unsafe electrical connections pose risks to public safety and exacerbate the strain on the electrical infrastructure. • Addressing community needs for high mast lights and floodlights is essential for enhancing public safety and promoting community well-being.

Electricity Expenditure Analysis	• These challenges collectively highlight significant vulnerabilities and systemic constraints in the Municipality's electrical infrastructure and service delivery. • The Municipality's 2025/26 operating expenditure to energy sources falls by 15.2 per cent in comparison with the adjusted budget allocation in 2024/25, with increases of 4.4 per cent and 2.4 per cent in the outer MTREF years respectively. • In order to address some of the challenges listed, the Municipality must invest in infrastructure, by dedicating adequate resources. • However, there is no capital investment on electricity in 2025/26. 2026/27 and 2027/28 see capital expenditures of R6.00 million and R6.271 million respectively. These are only indicated (SA36) as being for electrification (electrical infrastructure, LV networks) in the TWK area. • The Municipality's lack of capital investment in electricity for 2025/26, combined with a sharp decline in operating expenditure, risks worsening infrastructure challenges and service delivery vulnerabilities. • Although moderate capital allocations are planned for the outer MTREF years, urgent and sustained investment is needed to address electricity infrastructure backlogs and improve service delivery, public safety, and support economic growth.

3.4.3 Water Services

3.4.3.1 Water Services Credibility and Sustainability

Figure 2 Water trading service trends



Cost Recovery	Direct and Indirect	2025/26	2026/27	2027/28
	Revenue Required	**R97,431,959**	**R101,490,067**	**R103,846,033**
	Revenue	**R126,367,550**	**R132,203,832**	**R135,842,026**
	Surplus/ Deficit	**R28,935,591**	**R30,713,765**	**R31,995,993**

Source: Cost Reflective Tool

2025/26 Tariffs	Basic Charge	Basic Charge (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R 106.96	R 397.80	**5.0%**	6.4%
Households	R 93.38	R 147.33	**5.0%**	6.4%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Indigent Households (LGES)	Operational Cost of Water Services (R'000) 2025/26	2026/27	2027/28
Indigent (Afrisam)	19,210	R 15,605	R 16,307	R 16,715
Indigent (LGES)	19,210	R 49,278	R 52,333	R 54,700

Source: NT GoMuni 2025/26 Draft Budget

- Revenue generated from water services is projected to increase steadily over the MTREF. This upward trend is expected to result in increasing surpluses across the MTREF period, indicating a steady cost recovery within the water services trading line.

- The credibility and sustainability of the Municipality's water services are subject to several challenges that require urgent intervention. Water revenue is projected to grow by 5 per cent relative to the 2024/25 adjusted budget, supported by a proposed tariff increase that is marginally above the projected Consumer Price Index (CPI) of 4.3 per cent, indicating a moderate, inflation-aligned adjustment.

- However, this proposed increase remains substantially lower than the 14 per cent rise in bulk water tariffs announced by Overberg Water, which may compromise the Municipality's ability to achieve full cost recovery and exert additional pressure on the operational sustainability of the water services function.

- Although the Municipality has projected surpluses over the MTREF, the discrepancy between the modest tariff adjustments and the substantial escalation in input costs raises concerns about the long-term viability of water services. Additionally, the assumption of reduced consumption, attributed to past water restrictions, does not align with the projected revenue growth and has not been clearly substantiated. To strengthen credibility, the Municipality must review its water tariff structure to ensure it adequately reflects rising input costs and to reconcile consumption assumptions with realistic demand forecasts and service delivery expectations.

- The Municipality projects a water revenue collection rate of only 56.4 per cent for 2025/26, based on a R63.92 million debt impairment far below the 83 per cent assumed in the budget and the 90 per cent targets in the BFP and LTFP. This misalignment raises concerns about the sustainability of water and sanitation services. The Municipality is urged to enforce credit control and debt collection policies more stringently to improve revenue recovery.

- The Municipality has achieved a notable reduction in water losses, which decreased by 8.1 percentage points from 29.8 per cent in 2023 to 21.7 per cent in 2024. The Municipality is commended for bringing water losses within the National Treasury's acceptable norm of 15 to 30 per cent, reflecting commendable efforts to enhance operational efficiency within the water services trading function. However, concerns remain regarding the credibility and accuracy of the reported figures, as unmetered water losses may not have been fully accounted for in the calculations.

- The sustainability of water revenue is further impacted by ageing and faulty water meters, which can lead to inaccurate billing and revenue losses. To address this, the Municipality included in their BFP, plans to systematically replace old and defective water meters as part of its revenue enhancement strategy. The Municipality is encouraged to prioritise the phased water meter replacement programme, supported by proper funding and clear implementation timelines, this will help ensure accurate consumption measurement, improve billing integrity, and support cost recovery efforts.

Responsiveness to Water Services Demand and Provision

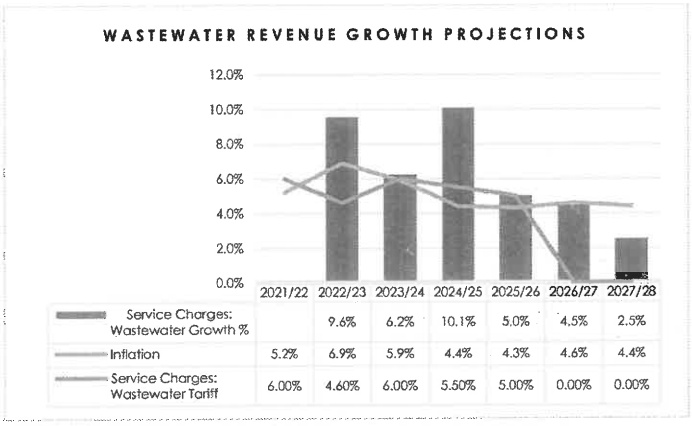
Municipal challenges	• Bulk water provision remains a significant concern, particularly in Villiersdorp where current yields are inadequate to meet projected future growth, risking potential supply shortfalls (under future growth scenarios). Similarly, in Caledon, long-term expansion under high growth scenarios is similarly constrained by insufficient water sources, highlighting the need to explore additional supply options. • Aging infrastructure further exacerbates distribution losses, intensifying the need for urgent, comprehensive upgrades. However, limited capital funding and persistent issues such as vandalism and theft of infrastructure and equipment make addressing these challenges more difficult.
Water Expenditure Analysis	• The maintenance of existing water provision infrastructure as well as water infrastructure investment needs to remain a priority to prepare sufficiently demand growth which could negatively impact consumers, businesses as well as municipal revenue. • The recent Census 2022 figures estimates that 96.9 per cent of households have access to water services at a basic service level; with a total of 43 121 households indicated in the area. • However, the number of households reflected (A10) indicates a considerably larger number of households in the area (66 497 households for water services in 2025/26). Of these households, 2 120 make use of below minimum service level water services.

	• The Municipality's operating expenditure allocation for water management dropped by 4.1 per cent in 2025/26; however, there is substantial planned water capital expenditure - total of R19.177 million in 2025/26, R9.119 million in 2026/27 and increasing to R24.278 million in 2027/28. • The allocations include R14.177 million in 2025/26 for the upgrade of the Villiersdorp WTW (R896 000 in 2026/27 and R2.046 million in 2027/28) and R5.000 million budgeted for smart meter replacement in 2025/26. • Other outer year allocations include R8.223 million in 2026/27 and R13.479 million in 2027/28 for the new Steenbras upper reservoir and supply lines; R4.276 million in 2027/28 for the Villiersdorp Destiny Farm Reservoir; and R2.239 million in 2027/28 towards upgrading of the ultrafiltration plant in Genadendal with the same allocation in that year to the upgrade of Riversonderend filtration plan. • While bulk water provision and aging infrastructure remain pressing challenges, the Municipality has made notable efforts to prioritise water infrastructure upgrades through its capital expenditure programme. Significant investments over the MTREF period, particularly towards the Villiersdorp Water Treatment Works upgrade and the development of additional reservoirs, reflect an important step toward addressing future demand pressures. • While access to basic water services improves, there remains a discrepancy between Municipal household figures and recent Census data which needs consideration. • However, persistent infrastructure risks, and constrained operating expenditure highlight the need for careful long-term planning to ensure sustainable water provision and protect municipal revenue streams.

3.4.4 Wastewater Services

3.4.4.1 Wastewater Services Credibility and Sustainability

Figure 3 Wastewater trading service trends



Cost Recovery	Direct and Indirect	2025/26	2026/27	2027/28
	Revenue Required	R70 358 090	R73 101 331	R74 693 955
	Revenue	R74 529 550	R78 033 807	R80 319 276
	Surplus/Deficit	R4 171 460	R4 932 476	R5 625 321

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	5.0%	6.20%
Households		5.0%	6.20%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Wastewater Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10 SA 11)	19 210	R15 677	R16 382	R16 791
Indigent (LGES)	19 210	R30 833	R32 745	R34 226

Source: A1 schedules

Source: NT GoMun 2025/26 Draft Budget

- The Municipality projects generating R49.74 million in revenue from wastewater services for the 2025/26 financial year, marking a 5 per cent increase from the previous year, which aligns with the proposed tariff hike. This growth is expected to slow in the outer years, with increases of 4.5 per cent and 2.5 per cent, respectively. Although the tariff increase marginally exceeds the projected inflation rate of 4.4 per cent, it is intended to strengthen the cost recovery of the service.

- The Municipality faces significant concerns with its debt impairment, projected at R56.67 million, which represents 51.7 per cent of trade receivables from wastewater services. This suggests a collection rate of only 48.3 per cent, well below the 83 per cent assumed in the budget and the 90 per cent target set in the both the BFP and LTFP. To ensure the sustainability of sanitation services, the municipality must urgently strengthen its credit control and debt collection policies as part of the revenue enhancement strategy and directive as per MFMA circular 130.

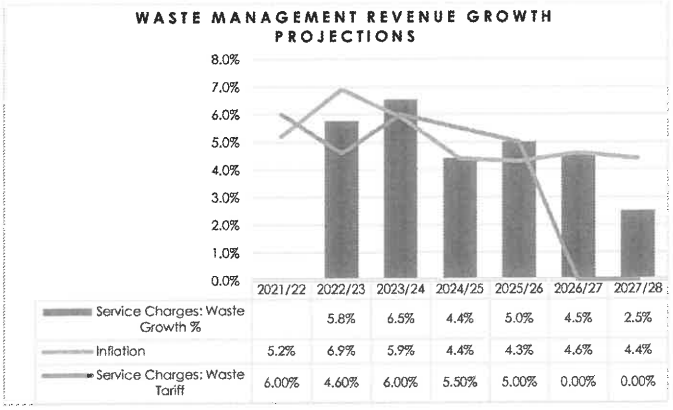
3.4.4.2 Responsiveness to Wastewater Services Demand and Provision

Municipal challenges	• Insufficient funding challenges the Municipalitys ability to meet the growing demand for basic services in existing informal settlements. • Wastewater treatment works (WWTWs) capacity challenges, operating beyond design capacity, necessitating ongoing upgrades. • Key community needs include extending sewer lines and upgrading pump stations. • Vandalism and theft of infrastructure and equipment further strain service delivery efforts and delay critical infrastructure improvements.
Wastewater Expenditure Analysis	• Meeting these growing service demands will require urgent action and targeted investment, as detailed here below. • The municipal household figures in A10 for sanitation services are more in line with the most recent Census information. A decrease in households with below minimum service level for sanitation (from 1 140 to 630) is noted between 2024/25 and 202526, although no further change is targeted across the 2025/26 MTREF. • Although growth in sanitation access for households is noted across the MTREF, no change is noted to the number of households with below minimum service level (backlogs) access. This includes households who make use of bucket toilets (30), other toilet provisions (100) or no toilet provision (500). The backlog in sanitation access needs to be addressed. • The Municipalitys operating expenditure allocation to waste -water management increased by 3.4 per cent in 2025/26. The Municipalitys capital expenditure allocation increased sharply in 2025/26 by 19.5 per cent (and again sharply in 2026/27 by 63.3 per cent to R28.569 million), after which the allocation declined to R7.012 million in 2027/28. • With capacity and ageing infrastructure cited as concerns, the 2025/26 total CAPEX allocation of R17.491 million for water management (47.7 per cent of trading services; 20.0 per cent of total capex) includes R14.191 million for the upgrading of the Botrivier WWTW (with R17.594 million allocated in 2026/27); R3.300 million is also allocated in 2025/26 to the upgrading of the Grabouw Gypsy Queen Bulk Sewer). • Outer year projects also include the Riversonderend WWTW (R10.974 in 2026/27 and R2.403 in 2027/28) and R1.000 million each to the Grabouw and Caledon WWTW upgrades in 2027/28 and R2.609 million towards the Greyton WWTW (also 2027/28). • The increased capital expenditure, such as for wastewater treatment works (WWTWs) and sewer line upgrades, directly addresses the identified capacity and aging infrastructure issues.

3.4.5 Waste Removal Services

3.4.5.1 Waste Removal Services Credibility and Sustainability

Figure 4 Waste removal service trends



	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Service Charges: Waste Growth %		5.8%	6.5%	4.4%	5.0%	4.5%	2.5%
Inflation	5.2%	6.9%	5.9%	4.4%	4.3%	4.6%	4.4%
Service Charges: Waste Tariff	6.00%	4.60%	6.00%	5.50%	5.00%	0.00%	0.00%

Cost Recovery	Direct and Indirect	2025/26	2026/27	2027/28
	Revenue Required	**R79 773 691**	**R83 202 233**	**R85 192 707**
	Revenue	**R74 220 950**	**R77 729 698**	**R80 048 445**
	Surplus/Deficit	-R5 552 741	-R5 472 535	-R5 144 262

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	**Yes**	**5.0%**	**8.4%**
Households		**5.0%**	**8.4%**

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Waste Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10 SA1)	19 210	R17 592	R18 383	R18 843
Indigent (LGES)	19 210	R25 847	R27 450	R28 691

Source: A1 schedules

Source: NT GoMuni 2024/25 Draft Budget

- The Municipality projected to generate revenue of R46.55 million from waste removal services for the 2025/26 financial year. The anticipated revenue is projected to increase by 5 per cent, 4.5 per cent and 2.5 per cent over the MTREF.

- The Municipality anticipates refuse removal services to operate at a declining deficit over the MTREF period. The Municipality is implementing a 5 per cent tariff increase that exceeds the projected inflation rate of 4.4 per cent. This suggests a strategic effort to address operational shortfalls; however, the municipality is encouraged to reassess its cost structure and identify efficiency improvements to ensure the long-term financial sustainability of the service.

- The Municipality's non-current provision for landfill site rehabilitation is shown to increase by 0 per cent over the MTREF in the submitted data strings, yet the A-Schedule reflects an average increase of 10.9 per cent, highlighting a clear misalignment. This inconsistency, combined with the Municipality's deteriorating cash position, raises concerns about its ability to maintain adequate reserves to fund the rehabilitation provision over the MTREF period.

- The Municipality projects a debt impairment of R74.41 million for refuse removal, which amounts to 62.2 per cent of the R119.72 million in trade receivables, implying a low collection rate of just 37.8 per cent for the 2025/26 financial year. This is far below the budgeted assumption of 83 per cent and the BFP and LTFP target of 90 per cent, raising serious concerns about the sustainability of the refuse removal service. To address this, the Municipality is strongly advised to enforce stricter credit control and debt collection measures to improve revenue recovery.

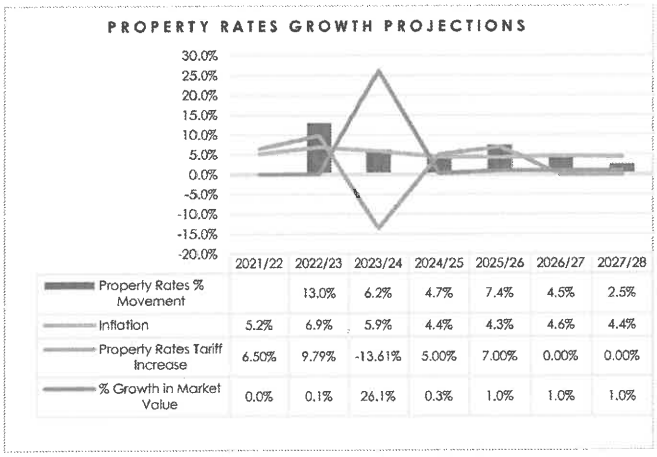
3.4.5.2 Responsiveness to Waste Removal Demand and Provision

Municipal challenges	• The Municipality has listed non-compliance with permit conditions (landfill, transfer sites, disposal facilities in terms of solid waste management) as a strategic risk. • Incidents of vandalism and theft at transfer stations intensify security concerns, while a shortage of the refuse removal fleet could impact waste management operations.
Waste Expenditure Analysis	• Top priorities for Waste Management are the rehabilitation of landfill sites at Riviersonderend, Greyton and Genadendal, Villiersdorp, Botrivier and the establishment of transfer stations at Caledon and Riviersonderend. • Waste avoidance through education and public awareness is also listed as a top priority (IDP). • The Municipal information (A10) indicates all households (43 926) have refuse removed at least once a week. • The Municipality has increased its 2025/26 operating expenditure allocation to waste management by 10.2 per cent, however no capital expenditure for waste management is budgeted for over the 2025/26 MTREF. The 2024/25 original budget was also revised, with the adjusted budget also indicating no capital spending for the current financial year. • The Municipality faces several key challenges in waste management and has indicated key strategic priorities, however, while the Municipality has increased its operating expenditure for waste management in 2025/26, there remains a gap in capital investment, as no capital expenditure has been budgeted for waste management over the 2025/26 MTREF.

3.5 REVENUE

3.5.1 Property Rates

Figure 5 Property rates



	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Property Rates % Movement		13.0%	6.2%	4.7%	7.4%	4.5%	2.5%
Inflation	5.2%	6.9%	5.9%	4.4%	4.3%	4.6%	4.4%
Property Rates Tariff Increase	6.50%	9.79%	-13.61%	5.00%	7.00%	0.00%	0.00%
% Growth in Market Value	0.0%	0.1%	26.1%	0.3%	1.0%	1.0%	1.0%

2025/26 Tariffs	Rate in Rand (Mun)	Rate in Rand (WC Avg)	Tariff increase (Mun)	Tariff increase (WC Avg)
Business	R0.02036	R0.06995	7.0%	5.4%
Households	R0.01018	R0.03640	7.0%	5.4%
Source: Municipal Budget Assumptions				

Property Rates Rebates	Number of Indigent HH	Rebates		
		2025/26	2026/27	2027/28
Indigent (A10,SA1)	19 210	R18 698	R19 540	R20 028
Last GV date	2022-07-01			
Source: A1 schedules				

Source: NT GoMuni 2024/25 Draft Budget

- Property rates tariffs are expected to increase by 7 per cent with a projected revenue growth of 7.4 per cent in the 2025/26 financial year. Property rates revenue accounts for 21.4 per cent of the total projected revenue for the 2025/26 financial year which is the Municipality's second largest revenue source. The Municipality is encouraged to maximise revenue while keeping tariffs at an affordable rate.

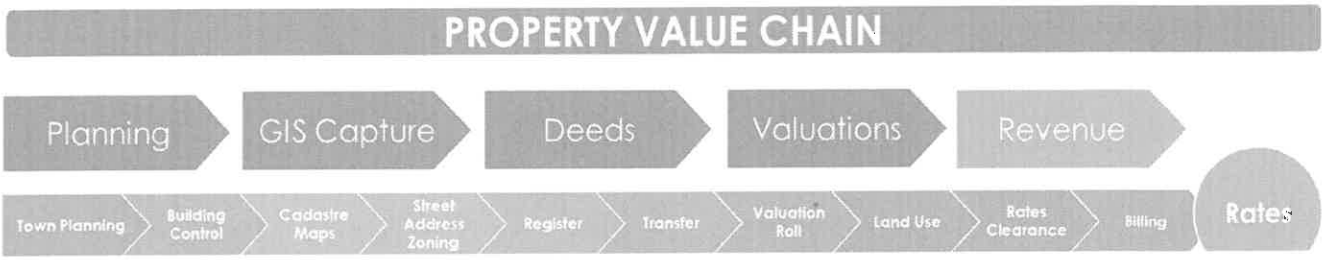
- In accordance with MFMA Circular No. 129, it is recommended that the Municipality reconciles its most recent consolidated general valuation (GV) roll with its current billing system using the GV Reconciliation Tool provided by National Treasury. This process is crucial to ensure that projected revenue from property rates is based on accurate, complete, and up-to-date data. The Municipality is encouraged to also implement a robust data management strategy and build internal capacity to conduct regular reconciliations and data accuracy checks. To avoid forfeiting the R300,000 provincial grant allocated for this purpose in 2025/26, it is essential that the Municipality finalises the related activities outlined in the Budget Funding Plan (BFP).

- Discrepancies have been identified in the draft budget's supporting schedules, where Table SA11 reflects 20,148 properties and Table SA12b indicates 21,345 properties for the 2025/26 financial year. The Municipality is advised to thoroughly review and reconcile these inconsistencies to ensure accuracy and alignment across all budget schedules, as consistent and reliable data is essential for a credible and transparent budgeting process.

3.5.2 The Property Value Chain

The municipality's main asset is its property. Its main source of income is derived from charging for property rates. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. Municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing. **Figure 6** below highlights the key inputs into the Property Value Chain to realise maximum revenue from property rates.

Figure 6 Property Value Chain



Source: City of Cape Town Municipality

3.5.2 Land Value Capture and Alternative Financing

3.5.2.1 Development Charges

- On the 11th of June 2024, The President of the Republic of South Africa signed into law the Municipal Fiscal Powers and Functions Act (MFPFA) (Act No: 4 of 2024), with the insertion of Chapter 3A: Development Charges.

- Prior to the MFPFA, municipalities levied development charges in an inconsistent and sometimes biased manner. This lack of standardisation caused confusion for developers, leading to disputes and reducing investment attractiveness. The MFPFA will provide a clear, legal framework that standardised the levying and application of DCs, bringing greater transparency and predictability for both developers and municipalities.

- Therefore, municipalities that are already levying DCs in terms their pre-existing DC policy or DC by-law, as at the date of commencement of this Act, must ensure that it complies with this amended Act within 36 months after the date of commencement of the Act, While municipalities intending to levy DCs, their municipal councils must adopt a resolution for the municipality to levy the DCs, and thereafter develop their policy that is compliant with the Act.

- Annexure 2 in the guidelines for the implementation of municipal DC in South Africa, offers a DCs policy guidance and model policy that municipalities can adapt to their unique contexts, when updating or developing their DC policies and PT could assist by sharing examples of successful DC policies from other municipalities to serve as benchmarks.

3.5.3 Other Revenue Risks

- The Municipality has projected revenue from fines, penalties, and forfeits at R27.81 million, R27.87 million, and R27.91 million over the MTREF, representing 3.4 per cent of the total revenue for 2025/26. However, historical collection rates have been consistently low, averaging 21.6 per cent over the past three audited years, which raises concerns about the reliability of this revenue stream.

- Encouragingly, there has been an improvement in the collection rate to 26.1 per cent from 20.5 per cent in 2023/24, suggesting that recent enforcement or collection efforts may be yielding positive results. Continued focus on strengthening these mechanisms will be crucial to improving revenue credibility.

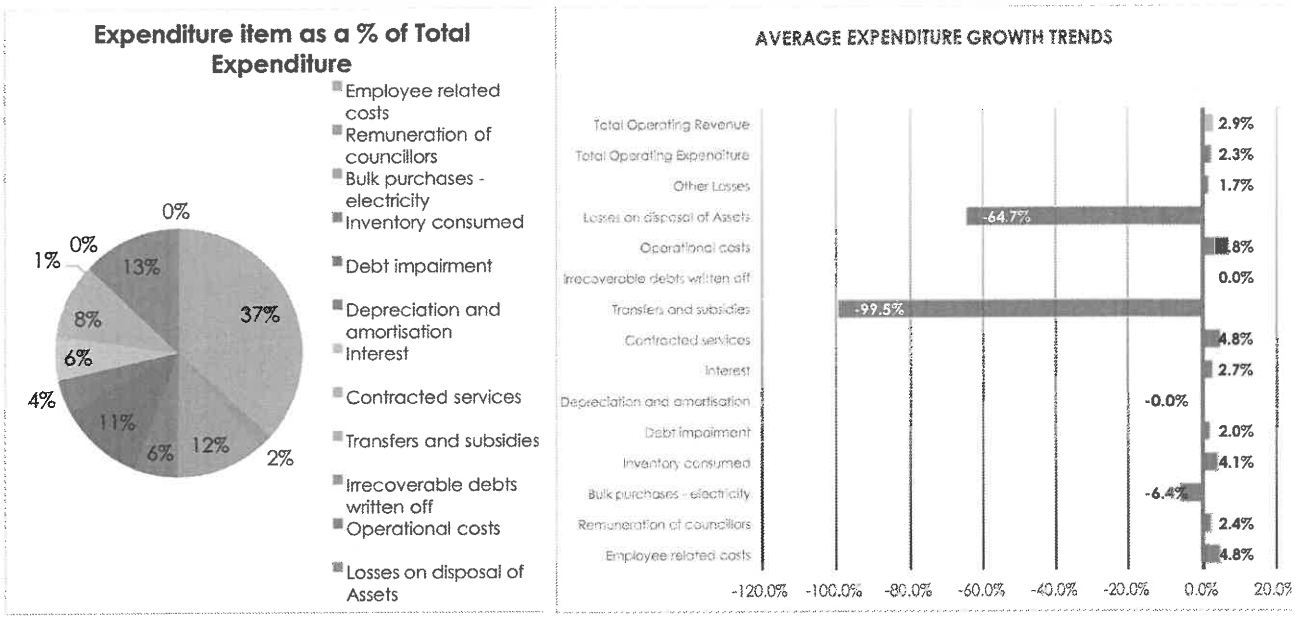
- The implementation of the Administrative Adjudication of Road Traffic Offences (AARTO) legislation continues to face delays. Despite a 2023 Constitutional Court ruling dismissing any further appeals against the legality of the legislation, there has been no recent update from the Department of Transport regarding the anticipated roll-out for the 2025/26 municipal financial year. While it is understandable that most tabled municipal budgets would not yet make specific allocations for AARTO-related requirements, the proclamation of the Act remains imminent and municipalities must plan accordingly. As such, the Municipality is advised to acknowledge AARTO as a strategic and

operational risk in both the IDP and budget documentation. Provincial Treasury will use the upcoming SIME process to engage the Municipality on its readiness to implement the legislation and to mitigate the associated risks relating to potential revenue losses and additional operational requirements.

- In 2025/26, revenue from sale of goods and rendering of services is projected to increase by 80 per cent from the 2024/25 financial year, with slight increases of 4.5 and 2.5 in the outer years. Over the past three (3) audited years the municipality has only managed to generate R3.86 million on average from this revenue stream suggesting a significant overstatement of projected revenue. It should be noted that the BFP activity to receive profit from the sale of goods and services has been captured as a once-off event and that no recurring sales would realise over the MTREF, unless explicitly documented. The municipality is advised to reassess the accuracy of this revenue projections in line with past and current performances.

3.6 OPERATING EXPENDITURE

Figure 7 Operating expenditure trends



Source: NT GoMuni 2025/26 Draft Budget

- The Municipality's total operating expenditure for 2025/26 is projected at R854.70 million, reflecting a slight increase of 2.5 per cent from the 2024/25 adjusted budget. Furthermore, operating expenditure is expected to grow by 2.8 per cent and 2.4 per cent in the two outer years of the MTREF.

- Additionally, projected operating expenditure exceeds revenue throughout the MTREF period, indicating ongoing operating deficits that threaten the Municipality's financial sustainability. The Municipality is therefore urged to reassess its expenditure forecasts, ensure alignment with LTFP and Budget Funding Plan (BFP) assumptions, implement effective cost-containment measures, and improve revenue collection to work toward achieving a fully funded budget.

- The Municipality's projected expenditure of R96.14 million for bulk electricity purchases in the 2025/26 financial year reflects a significant decrease of 23.5 per cent compared to the 2024/25 adjusted budget, raising concerns regarding the credibility of this estimate. Considering the 12.74 per cent increase in the NERSA-approved bulk electricity tariff and the ongoing suspension of load-shedding – both of which are expected to drive higher electricity demand – the projected reduction in expenditure appears questionable. Furthermore, by February 2025, the Municipality had already incurred 54.8 per cent of the adjusted budget of R125.72 million, indicating that the 2025/26 allocation

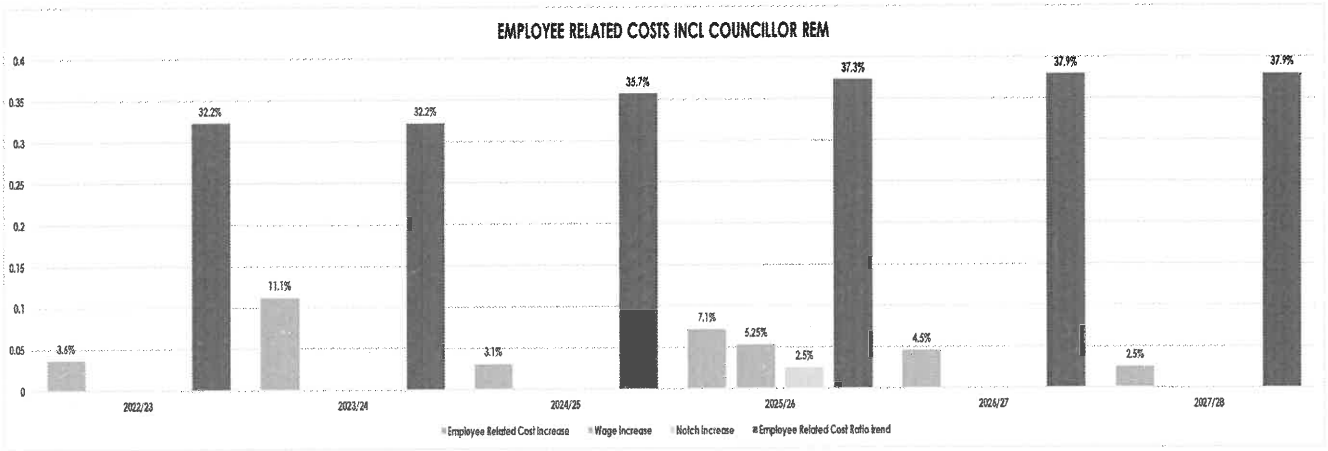
may be understated. In light of these factors, it is recommended that the Municipality must reassess and adjust its budget for bulk electricity purchases to ensure that it is based on more realistic cost projections, thereby mitigating the risk of future budget shortfalls.

- The Municipality's projected expenditure on contracted services for the 2025/26 financial year is set to increase by 7.4 per cent, with further increases of 4.5 per cent and 2.5 per cent projected in the subsequent two years. The total amount for contracted services in 2025/26 is R68.23 million, which includes outsourced services (R15.21 million), consultants and professional services (R16.26 million), and contractors (R36.76 million). This expenditure accounts for 8.2 per cent of the total operating expenditure, significantly exceeding the National Treasury's recommended norm of 2 -5 per cent. Given this, the Municipality must carefully assess the necessity and cost-effectiveness of contracted services and consider reducing it where possible and building internal capacity where feasible. A thorough review of these costs is essential to ensure value for money, improve cost efficiency, and align with National Treasury guidelines.

- Notably, contractors make up 53.9 per cent of the contracted services expenditure, with the Municipality budgeting R4.20 million for safeguard and security services. This represents a 67.9 per cent decrease from the 2024/25 adjusted budget of R13.08 million. While this reduction is commendable, the assumptions behind it may not be fully realistic. By the end of February 2025, 93.6 per cent of the adjusted budget for safeguard and security services had already been spent, suggesting that the reduction may be overly optimistic. The Municipality is advised to review the assumptions regarding this reduction to ensure the budget is adequately aligned with actual expenditure trends.

3.6.1 EMPLOYEE RELATED COST

Figure 7 Employee related cost including councillor remuneration



Source: NT GoMuni 2025/26 Draft Budget

- The Municipality's projected employee -related costs for the 2025/26 financial year is projected at R304.28 million, a 7.5 per cent increase from the 2024/25 adjusted budget, accounting for 35.6 per cent of total operating expenditure. While this falls within the National Treasury's recommended 25 - 40 per cent, it rises to 42 per cent when bulk purchases are excluded, exceeding the norm.

- The projected increase also does not align with the BFP milestone to reduce employee costs, including special allowances. Given the Municipality's financial constraints, to the Municipality must review and reduce employee related costs to keep them within the 35.7 per cent of total expenditure in 2024/25 and gradually reduce them further in future. The Municipality has budgeted a 5.25 per cent wage increase, plus a 2.5 per cent notch increase, leading to above-inflation adjustments

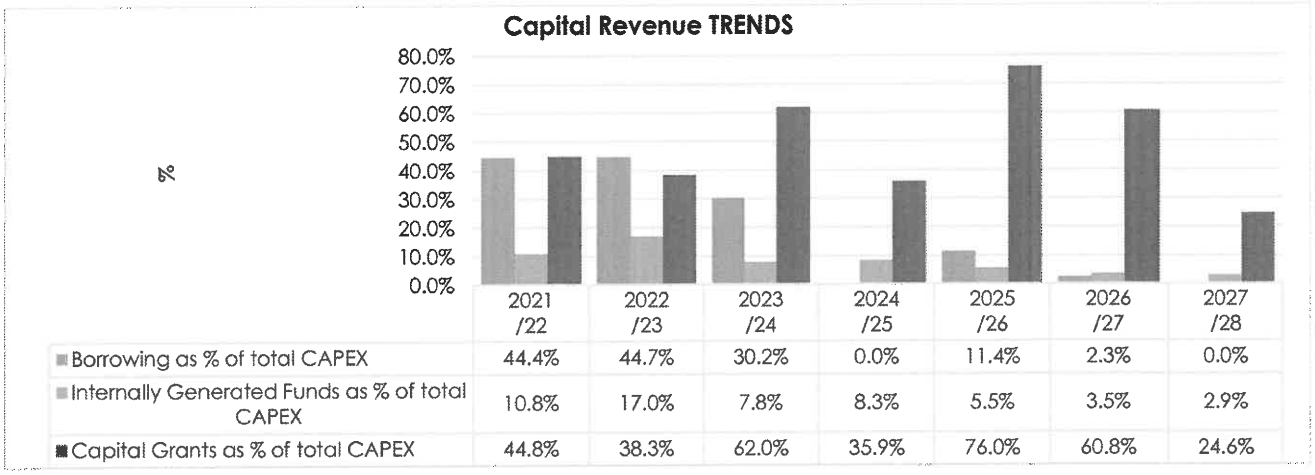
- A discrepancy in Table SA24 indicates a reduction in both permanent and contract employees, which should be addressed for accuracy in the A1 schedules.
- The Municipality's projected overtime expenditure for the 2025/26 financial year is R6.53 million, a 43.9 per cent notable decrease from the 2024/25 adjusted budget, constituting 2.1 per cent of total employee-related costs.
- More notably, overtime expenditure increased by 143.3 per cent from the original 2024/25 budget of R4.78 million to R11.64 million in the 2024/25 adjusted budget. At the end of February 2025, 71.2 per cent of the adjustment budget had already been spent.
- While the Municipality has indicated that overtime reduction strategies are being implemented, with the full impact expected within three months, it is crucial that cost-containment measures are consistently applied and monitored to ensure the projected savings are realised.

3.6.2 Other Expenditure Risks: Municipal Dependent

- The Municipality failed to make a provision for both debt impairment and to write off irrecoverable debt, while current performance as at 31 March indicated irrecoverable debt of R17.87 million. The Municipality is encouraged to budget for debt impairment to reflect realistic revenue, comply with GRAP standards, manage financial risks, and ensure sustainable service delivery despite non-payment by consumers.
- One of the changes on the A1 Schedule in v6.7 was that 'Irrecoverable Debts Written Off' is now disclosed separately on Table A4 and 'Debt impairment' on Table A4 now accounts for:
  - Impairment Loss - this should be the current year provision for impairment over the MTREF; and
  - Reversal of Impairment Loss - this should be the reversal of the provision for debt impairment which has been written off.
- The absence of debt impairment and the write off irrecoverable debt, understates the total projected expenditure and well as overstate the trade and other receivables in the Financial position (A6) of the municipality. The Municipality must correct the budgeting for debt impairment and irrecoverable debt in the adopted 2025/26 budget.

3.7 CAPITAL FUNDING MIX

Figure 8 Capital funding mix



	2021 /22	2022 /23	2023 /24	2024 /25	2025 /26	2026 /27	2027 /28
Borrowing as % of total CAPEX	44.4%	44.7%	30.2%	0.0%	11.4%	2.3%	0.0%
Internally Generated Funds as % of total CAPEX	10.8%	17.0%	7.8%	8.3%	5.5%	3.5%	2.9%
Capital Grants as % of total CAPEX	44.8%	38.3%	62.0%	35.9%	76.0%	60.8%	24.6%

Source: NT GoMuni 2025/26 Draft Budget

- The Municipality has budgeted capital funding sources with a value of R391.18 million over the 2025/26 MTREF period. The largest portion of capital expenditure will be financed from transfers recognised.

- The capital expenditure budget for the 2025/26 MTREF reflects a strong reliance on government grant transfers, highlighting the Municipality's limited fiscal capacity to fund capital projects from its own revenue sources. Additionally, the proposed use of debt to finance fleet and smart meter acquisitions is inconsistent with the Budget Funding Plan (BFP), which discourages the use of loan funding given the Municipality's financial constraints and limited debt repayment capacity. This approach was also included in the Long-Term Financial Plan (LTFP), which anticipates a 6 per cent annual growth on investment beyond 2027/28. Introducing additional debt in the short term constitutes a significant departure from the planned financial trajectory and risks exacerbating the Municipality's already fragile financial position.

3.7.1 GRANTS

- Capital grants are projected to fund an average of 87.4 per cent of the Municipality's capital projects over the MTREF period, highlighting a significant reliance on government funding. However, as of February 2025, capital grant spending remains well below in-year budget targets, reflecting a persistent under-expenditure trend that raises concerns about the credibility of the capital budget. The Municipality is commended for ring-fencing conditional grant funding in the current financial year, in line with the Budget Funding Plan, as this supports improved financial governance. This practice must continue in the upcoming year to safeguard grant allocations and enhance spending performance.

3.7.2 Borrowing

- The Municipality plans to fund capital expenditure from borrowings of R10.00 million in 2025/26 and R3.55 million in 2026/27.

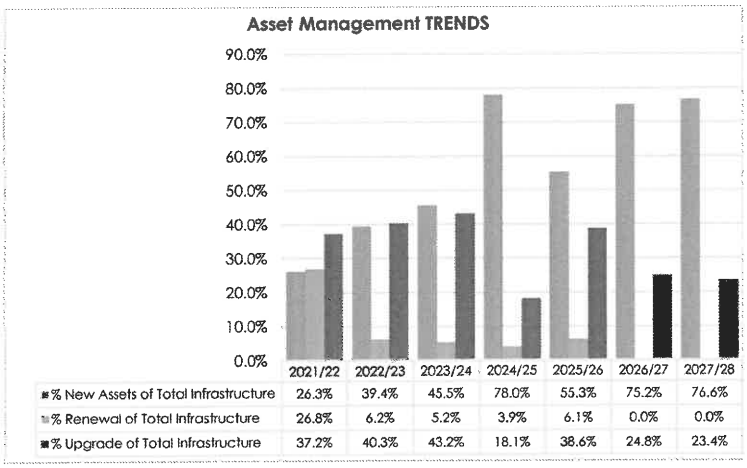
- The projected debt to operating revenue ratio for the data strings are (17.54, 13.72 and 26.73) per cent while the funding tool outcomes are (21.47, 17.61 and 15.13) per cent in the 2025/26, 2026/27 and 2027/28 years, all of which are well within the National Treasury's recommended norm of below 45 per cent.

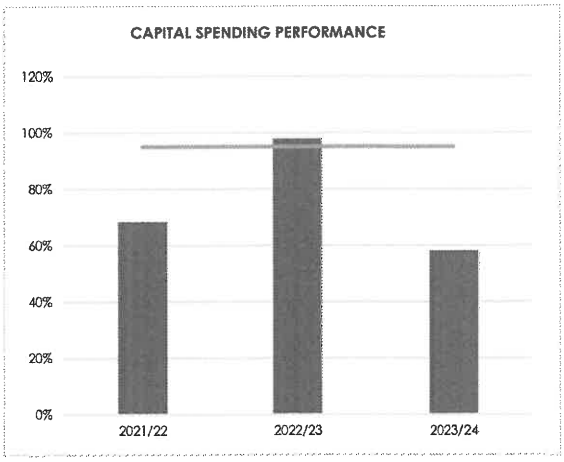
- A negative cash and cash equivalents position during the 2025/26, 2026/27 and 2027/28 MTREF years was projected, however provision for the repayment of borrowings was made to the amount of R21.26 million, R33.24 million, and R17.22 million.

- Although the Municipality plan to borrow for future revenue generating assets, the Municipality is currently facing financial difficulty, and has a weak financial position and therefore cannot engage in large-scale new borrowing. The municipality should review whether their planned borrowing can be reduced or avoided in order to conserve resources to prioritise the municipality's financial recovery. The municipality first needs to focus on its financial recovery, before planning to expand its borrowing in future.

3.8 CAPITAL EXPENDITURE TRENDS

Figure 9 Asset Management





Source: NT GoMuni 2025/26 Draft Budget

- Significant misalignments were noted between the capital budget tabled in council and submitted to the NT database Based on the council approved budget, the Municipality's capital expenditure budget for the 2025/26 financial year is projected to decrease to R81.31 million, which is a significant decrease compared to the adjusted budget of R181.96 million in 2024/25. This significant reduction reflects the constrained funding sources available to support the capital programme. In contrast, the capital budget in the NT data stings indicates an adjusted capital budget of R80.53 million in 2024/25, suggesting that the R81.31 million for 2025/26 is a slight increase. The municipality must correct these misalignments to ensure that accurate analysis can be performed on the final budget.

- Repairs and maintenance (R&M) as a percentage of Property, Plant, and Equipment (PPE) and Investment Property is budgeted at 13.2 per cent in 2025/26, declining to 12.7 per cent in 2026/27 and 11.9 per cent in 2027/28above the National Treasury's recommended norm of 8 per cent as outlined in MFMA Circular 71. The Municipality is encouraged to continue to prioritise sustaining R&M allocations, particularly for ageing infrastructure to prevent asset deterioration and ensure infrastructure longevity.

- The total renewal and upgrading of existing assets are projected to constitute 44.7 per cent of the total capital budget. The Municipality is reminded that at least 60 per cent of the capital expenditure should be allocated to the renewal and upgrading of existing assets, in line with the guidance provided in MFMA Circular 130.

- A misalignment was noted between budgeted total capital expenditure and budgeted capital funding on table A5 of the A1 schedules. The Municipality is advised to ensure full alignment between capital expenditure and capital funding to maintain the credibility and accuracy of the budget.

3.9 OTHER CAPITAL INFRASTRUCTURE RESPONSIVENESS

Municipal challenges	• Civil unrest and protest action pose potential disruptions to economic activities and public safety. The emergence of mass land invasions as well as the inflow of seasonal workers, which can further strain existing infrastructure and services. exacerbates housing shortages and strains municipal resources. • Furthermore, the Municipality faces challenges due to insufficient municipal land for housing and slow delivery of rental opportunities and affordable housing. With housing demand reaching 14 456 households (IDP), there is a pressing need for adequate funding to address basic services within existing informal settlements. • Additionally, the Municipality grapples with significant backlogs in road resurfacing and rehabilitation due to budget constraints, further highlighting the need for strategic allocation of resources to prioritise infrastructure maintenance and development.
Capital Expenditure Analysis	• In 2025/26, more than half (51.2 per cent or R45.288 million) of the capital budget has been allocated to housing, increasing considerably to R108.020 million in 2026/27 and R110.200 million in 2027/28. These allocations include R12.400 million towards the Botrivier Beaumount IRDP Services (R4.720 million in 2026/27); R10.560 million allocation for Destiny Farm (R38.700 million in 2026/27 and R94.200 million in 2027/28); R10.000 million towards the Greyton Erf 595 (with additional R16.000 million in 2026/27); R6.119 million allocated to Caledon Riemvasmaak (with R11.960 million and R16.00 million in 2026/27 and 2027/28 respectively); and R5.621 million for the Greater Villiersdorp UISP in 2025/26. • Other large outer year allocations include R20.640 million towards Grabouw Hillside and R16.000 million for Gypsy Queen both in 2027/28. • While services investments have been highlighted earlier in the report, investment (CAPEX) in roads infrastructure receives no (zero) allocations in 2025/26 and 2026/27, the only allocation is the R4.276 million in 2027/28. This outer year project is for the upgrading of the Villiersdorp access road. • However, through the housing function, R300 000 and R288 000 is allocated for roads for the Greater Grabouw and Grabouw-Hillside Tops in 2025/26 respectively. • However, OPEX allocation of roads sees a substantial increase of 16.0 per cent in 2025/26, in comparison with the adjusted 2024/25 budget, increasing from R43.271 million to R50.200 million; smaller OPEX increases are budgeted for the outer MTREF years. • The Municipality is confronted with a complex set of challenges. Despite significant capital investment in housing over the MTREF, there remains a notable gap in infrastructure investment, especially in roads investments. The lack of dedicated capital funding for roads in the short term, coupled with growing backlogs, underscores the need for a balanced approach to capital expenditure that ensures both human settlements and core infrastructure are adequately supported to meet the needs of a growing population.

3.10 MUNICIPAL READINESS: INFRASTRUCTURE IMPLEMENTATION CAPACITY

Capacity Analysis	**Key Findings from the RATINGS AFRIKA SCORECARD (2024)** • The RATINGS AFRIKA SCORECARD provides a comprehensive evaluation of municipal performance across various dimensions, including infrastructure management. • Key findings relevant to the Municipality include: ◦ Overall financial sustainability index score: The Municipality overall sustainability index score declined severely to 21 in 2024, reflecting a very low level of sustainability. The moderate debt burden and adequate spending on infrastructure underpins this level of financial sustainability. ◦ Operating performance: Operating performance is a key driver of the Municipality's long-term financial sustainability; the operating performance of the Municipality has been displaying a declining trend over the last couple of years as depicted by the change in score from 27 in 2020 to -25 out of 100 in 2024. This is an extreme decline, which is threatening the long-term financial sustainability of the municipality.

	• Debt Governance: The Municipality has been conservative in its borrowing strategy. Every year a large portion of the capital expenditures have been financed by capital grants received. Consequently, the debt burden has been uneven, but it declined to R154 million in 2024. The repayment of the current long-term liabilities of R154 million is well-spaced with an average repayment of about R18 million per year, which is considered to be manageable but could place liquidity pressure on the Municipality. • The Ratings Afrika Scorecard indicates that the Municipality has improved its performance on infrastructure development. In 2024 the Municipality spent R362 millions of CAPEX for the last three (3) years. The higher capital spending caused the score to increase (to 62). These investments were funded through a mix of grants, borrowings and own funds. However, with a growing population, infrastructure development might have to speed up further. • The Ratings Afrika Scorecard highlights serious concerns about the Municipalitys financial sustainability, particularly the sharp deterioration in operating performance. While infrastructure investment has improved, sustained focus on strengthening financial health and accelerating infrastructure development is critical to meet future service delivery demands.

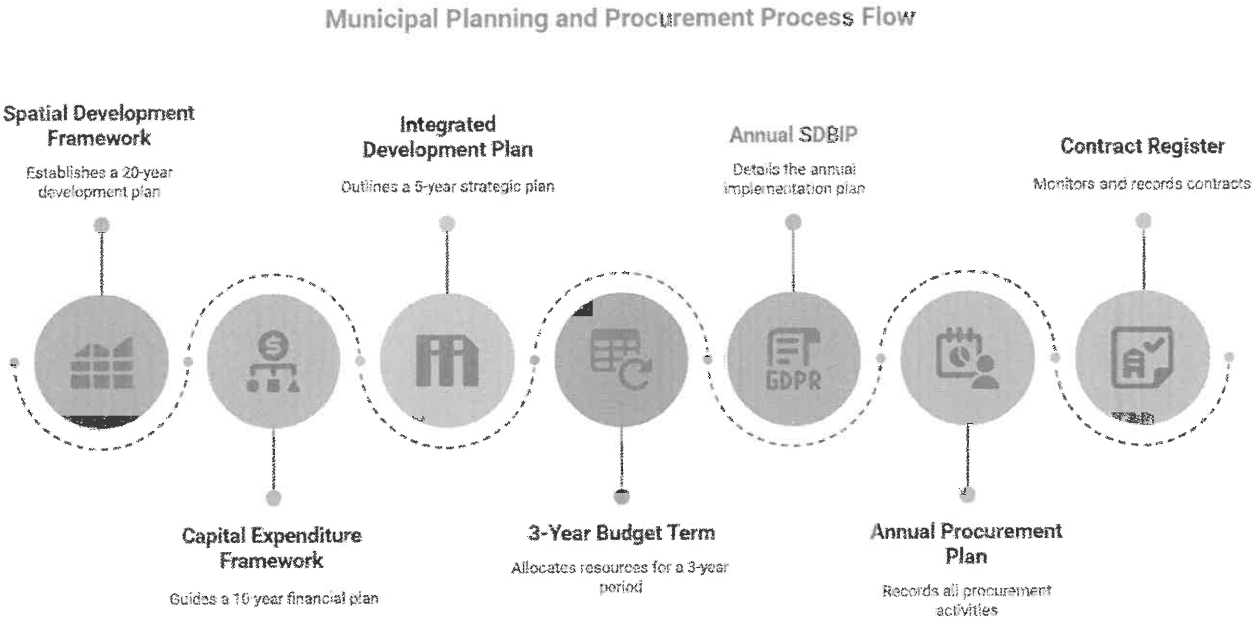
3.11 SUPPLY CHAIN MANAGEMENT AND ASSET MANAGEMENT

Introduction

This section includes a review of all SCM-related policies (including Asset Management) to assess the maturity of SCM governance in the municipality. Focus areas include:

- The compliance of SCM and AM-related policies to regulatory requirements and highlighting areas which require amendment or review prior to council adoption in June.
- The completeness of procurement plans, considering both new and existing procurement contracts in place to give effect to procurement requirements in the financial year, i.e. the alignment of the procurement plan to the budget.
- The completeness, accuracy and reliability of Contract Registers and their interrelationship with procurement plans.
- Availability and completeness of asset registers and their ability to influence IDPs and the 3-year budget cycle for either asset maintenance or replacement/refurbishment.
- Commodity-specific opportunities for strategic procurement for improved efficiency, value-for-money and service delivery, whether at municipal, district, provincial or national level.

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Theewaterskloof Municipality Assessment

Table 4 Summary of inputs received from Theewaterskloof Municipality

Item	Provided (Y/N)	Council Adopted? (Y/N)	Last Review Date	Comments
SCM Policy*	Y	Y	01/03/2025	Effective from 1 July 2025; however, it remains unclear whether this was included in the council resolution, as no such resolution was provided for verification.
SOPs	Y	n/a	n/a	The Municipality requested assistance and guidance with the development of the SCM SOP's, to ensure alignment with Circular 87.
SCM + AM Delegations	Y	unknown	01/02/2024	Whilst the Municipalitys SCM and Asset Management delegations align with the requirements of SCM Regulation 5 and National Treasury Circular 73, they do not extend to the operational implementation of day-to-day SCM and Asset Management activities.
Preferential Procurement Policy*	Y	unknown	01/03/2025	Effective from 1 July 2025, the Municipalitys Preferential Procurement Policy has been incorporated into the SCM Policy as Part B. The PT recommends that the PPR policy be tabled as a separate policy from the main SCM Policy to adhere to the AGSA recommendation.
FIDPM Policy*	Y	unknown	unknown	The Municipalitys Infrastructure Delivery and Procurement Framework remains aligned to the repealed MFM A Circular 77 instead of Circular 106.
Procurement Plan	Y	unknown	01/03/2025	Omits key information.
Contract Register	Y	n/a	unknown	Omits key information.
Asset Mgmt Policy	Y	unknown	01/03/2025	Effective from 1 July 2025; however, it remains unclear whether this was included in the council resolution, as no such resolution was provided for verification.
Asset Disposal Policy	n/a	n/a	n/a	The provisions relating to asset disposal are addressed in the Asset Management Policy.
Asset Register	Y	unknown	unknown	The Municipality is still excel reliant on preparation and maintenance of an asset register

Table 5 SCM Policy sufficiency & compliance

Rating	Measure
1	No SCM policies, SOPs or Delegations provided
2	Some SCM policies, SOPs and/or Delegations provided, but not compliant or sufficient
3	Some SCM policies, SOPs and/or Delegations provided, with omissions &/or areas of improvement identified
4	All SCM policies, SOPs or Delegations provided, with areas of improvement identified
5	All SCM policies, SOPs and Delegations provided, and all are compliant & sufficient
2	**Municipal Rating**

Detailed analysis of SCM Governance instruments highlighted the following:

- **SCM Policy Assessment:**

a) Definitions

The definition for **Written or Verbal Quotations** is reflected in the SCM policy despite the amended SCM Regulations, gazetted on 14 December 2023, necessitating the deletion written or verbal quotations in Regulation 1. However, as the Municipality's Policy has retained this term for use when obtaining refers to quotations obtained for payment with petty cash (<R2,000). The PT recommends amending the definition to refer to both par. 12 (1) & 12 (2) to align to this application.

b) Implementation of SCM Policy

The Municipality's SCM Policy must explicitly incorporate **MFMA SCM Regulation 3(4)**, requiring the Accounting Officer to ensure implementation of a supply chain management policy in line with section 62(1)(f)(iv) of the MFMA.

c) Procurement Thresholds: Written Quotations

The heading of par. 18 of the policy is incorrect, referring to transactions ranging from **R30 000.01** to R300 000. The amended Regulation 12 sets the threshold for formal written price quotations from **R2 000** to R300 000.

d) Tax compliance

Paragraph 43(3) allows for presumed SARS compliance, and should be removed. The policy must align with the stipulations of MFMA Circular 90, which reads, Where the recommended bidder is not tax compliant, the bidder should be notified of their non-compliant status and the bidder must be requested to submit to the municipality or municipal entity, within 7 working days, written proof from SARS of their tax compliance status or proof from SARS that they have made an arrangement to meet their outstanding tax obligations. The proof of tax compliance status submitted by the bidder to the municipality or municipal entity must be verified via the CSD or e-Filing.

The accounting officer should reject a bid submitted by the bidder if such a bidder fails to provide proof of tax compliance status within the timeframe stated above.

e) Disputes

Paragraph 50(1) states that the Accounting Officer *may* , if deem (*sic)* so, appoint an independent and impartial person who is not directly involved in the supply chain management processes.

Paragraph 50(3) uses the term *should* in reference to the appointed person.

Both provisions are mandatory in terms of the MFMA SCM Regulations, and the municipality does not have discretionary powers to amend these regulatory requirements. The wording in both paragraphs must be amended to replace "*may*" and "*should*" with "*must*" to reflect this legal obligation.

- **Preferential Procurement Policy:**

a) General

The table of contents and document numbering are inconsistent and require correction to ensure logical flow and coherence throughout the document.

b) Alignment to the Preferential Procurement Regulations 2022

The following definitions must be included: lowest acceptable tender, price, rand value, specific goals, tender, tender for income-generating contracts, and the Act. Several definitions relating to repealed versions of the Preferential Procurement Regulations should be removed.

Furthermore, the Policy currently does not make provision for Regulation 9 of the Preferential Procurement Regulations, which deals with remedies following misrepresentation by tenderers. This critical provision must be incorporated into the Policy.

c) Inclusion of provisions from the repealed Preferential Procurement Regulations 2017

Par. 13 makes provision for processes relating to the cancellation of bids. While the repealed PPRs 2017 were the only regulatory source pertaining to the cancellation of bids, and they have not yet been replaced by any other regulatory instrument, it is understood that cancellation is necessary from time to time. Reliance on common law, constitutional principles and case law is therefore necessary to determine the validity of the provisions in the municipality's SCM policy. Further feedback will be provided on the lawfulness of these provisions.

In the interim, the Municipality may include the following provisions in the Special Conditions of Contract when advertising tender documents:

The Municipality is not bound to accept any bid submitted. The Municipality may accept or reject any bid (in accordance with the provisions of these Terms of Reference) and may cancel the tender contemplated herein for any reason, including, but not limited, to the reasons below:

- Due to changed circumstances, if there is no longer a need for the services as specified in these Terms of Reference or there is no longer a need for such services on the terms set out in these Terms of Reference;
- Funds are no longer available to cover the total envisaged expenditure;
- No acceptable bids are received; or
- There is a material irregularity in the tender process.

d) Inclusion of repealed provisions from Preferential Procurement Regulations 2011

In addition, the B-BBEE scorecard referenced in the Policy is still aligned to the repealed 2011 Regulations. The PT has previously recommended that the following scorecard is applied:

B-BBEE Status Level of Contributor	Number of Points for Preference (80/20)	Number of Points for Preference (90/10)
1	20	10
2	18	9
3	16	8
4	12	5
5	8	4
6	6	3
7	4	2
8	2	1
Non-compliant contributor	0	0

- **Delegations:**

Whilst the Municipality's SCM and Asset Management delegations align with the requirements of MFMA SCM Regulation 4 and 5, as well as MFMA Circular 73, they do not extend to the operational implementation of day-to-day SCM and Asset Management activities.

This raises concerns regarding procedural governance and oversight of routine functions, potentially leading to gaps in accountability and control over daily operations. It should be noted that the Municipality's SCM delegations are aligned to the amended SCM Regulations promulgated on 14 December 2023; however, without proper delegation of operational tasks, the municipality risks inefficiencies and non-compliance in day-to-day procurement and asset management activities.

- **SOPs:**

The SOPs were not provided to the PT as part of the formal submission for SIME, but later in the formal review process. The PT therefore will provide detailed feedback on the municipality's SOPs to ensure alignment with MFMA Circular 87.

Table 6 Infrastructure Procurement Policy sufficiency & compliance

Rating	Measure
1	FIDPM Policy not provided
2	FIDPM Policy provided, but not compliant or sufficient
3	FIDPM Policy provided, with omissions &/or areas of improvement identified
4	FIDPM Policy provided, with areas of improvement identified
5	FIDPM Policy provided, and is compliant & sufficient
	Municipal assessment & comments
2	The Municipality's Infrastructure Delivery and Procurement Framework remains aligned to the repealed MFMA Circular 77 and should be reviewed and updated to ensure alignment with the current MFMA Circular 106 and its LGFIDPM annexure.

Table 7 SCM Involvement in planning & budgeting cycle

Rating	Measure
1	No evidence of SCM involvement in IDP
2	No explicit evidence of SCM involvement in IDP, but implied in documents provided
3	Some evidence of SCM involvement in IDP, with gaps to be addressed
4	Evidence of SCM involvement in IDP, but gaps identified
5	Clear evidence of SCM involvement in IDP
	Municipal assessment & comments
2	No evidence of SCM involvement in IDP
	Insufficient SCM Involvement in the IDP Process Although the SCM policy acknowledges demand management as a tool for aligning procurement with IDP priorities, it fails to clearly define SCM's role in the formulation, amendment, or review of the Integrated Development Plan (IDP). **Misalignment Between IDP and Procurement Plan** A comparative analysis of the IDP (May 2023) and the 2025/26 Procurement Plan revealed significant discrepancies in the financial values of listed projects. These inconsistencies point to poor coordination between strategic planning and procurement functions, undermining
	Before the final procurement plan is approved, the Municipality should consider strengthening the coordination between the SCM unit and IDP planning processes, conducting joint reviews of the IDP and procurement plan to ensure alignment of project priorities and financial values.
	Ensure that all procureable items (Capex and Opex) are captured in the procurement plan to enable proactive demand management and accurate financial planning.
	The procurement plan is aligned to the basic requirements as set out in MFMA Circular 62 however the municipality must ensure the necessary amendments are made to the procurement plan before the budget is approved by Council.

The following specific matters were highlighted in the procurement plan:

- **Incomplete Tender and Classification Details**: Numerous projects reflect "Not Available" for tender numbers, and mSCOA configuration codes are listed as "Various" or "To be confirmed," limiting traceability and classification accuracy.
- **Missing Financial Information**: Estimated expenditure for the 2025/26 to 2027/28 periods, as well as total project costs, are frequently omitted, particularly within Community Services and Technical directorates.
- **Lack of Budgetary Provision**: Several projects have no corresponding allocations in the draft budget. These raises concerns around compliance with Section 15 of the MFMA, which requires that expenditure be incurred only within the limits of an approved budget.
- **Missing Project Timelines**: Key planning details such as start and completion dates, contract durations, and procurement milestones from specification development to final award are largely absent, especially in Community Services.
- **Potential Project Splitting is evident in the following commodities**:
  - Water & Wastewater Infrastructure: Upgrades are listed per area, rather than consolidated, missing possible cost savings through bulk procurement.
  - Road & Bridge Works: Similar treatment is noted with access road and bridge upgrade projects (e.g., Villiersdorp Access Road and Chavonnes Bridge in Caledon), which could be approached as a combined procurement to enhance coordination and cost-effectiveness.

The Municipality's influenceable spend amounts to approximately R303,7m for 2025/26, compared to approximately R375m for 2024/25, broken down as follows:

Table 8 Theewaterskloof Municipality's influenceable expenditure

	2025/26	2024/25 adj
Inventory Consumed	46 827 178	44 441 260
Contracted Services	70 572 003	64 744 004
Operational Costs (excl Audit Fees)	98 956 089	83 932 393
Procurable Opex	**216 355 270**	**193 117 657**
Capital Projects	87 430 340	181 963 595
TOTAL	**303 785 610**	**375 081 252**
Rep & Maint (R-value in Budget)	161 097 777	163 746 000

Source: Municipal A-schedules

This amounts to a 12 per cent for procurable operating expenditure, with Operational Costs seeing the largest increase of 18 per cent, and Contracted Services seeing a 9 per cent increase. Operating expenditure makes up 71 per cent of the procurable expenditure in the municipality for the 2025/26 year, necessitating an improved focus on the planning, execution of procurement and record keeping of contracts emanating from awards.

However, there is limited representation of the procurable budget in the procurement plan: Only 16.4 per cent of the total procurable budget (or influenceable expenditure) has been captured in the 2025/26 Procurement Plan. This indicates a substantial gap in demand management and could reflect a lack of internal planning, inadequate user department engagement and misalignment with the approved budget. This is confirmed by the misalignment of the contract register and procurement plan, as highlighted below.

Contract Register: Sufficiency and Alignment to Procurement Plan

It is recommended that the municipality adopts the National Treasury Contract Management Framework in full to ensure a consistent and risk-based approach to contract classification. In addition to key fields omitted from the prescribed framework, the contract register also omits basic info, e.g. Contract Reference, value tracking, variations/expansions/extensions.

The contract register also omits critical contracts for services such as telecommunications and security. This lack of comprehensive documentation undermines effective monitoring, oversight, and forward planning, and poses a risk to compliance with Section 116 of the MFMA.

Overall, the contract register includes 30 contracts which are expiring in 2025/26, of which 16 relate to operating expenditure, i.e. appear to be renewable contracts without which the municipality could not perform its day-to-day functions. Not all of these contracts appear in the 2025/26 procurement plan.

Table 9 Sufficiency & compliance of Asset Management (incl. Disposal) Policy

Rating	Measure
1	No AMP provided
2	AMP provided, but not compliant or sufficient
3	AMP provided, with omissions &/or areas of improvement identified
4	AMP provided, with areas of improvement identified
5	AMP provided, compliant and sufficient (incl. best practice)
2	**Municipal rating**

Specific feedback on the Municipality Asset Management Policy:

- Provision is made for the annual review of the policy; however, the policy was last approved on 30 May 2023.
- The PT notes that disposals are provided for in the policy, but that there is also an Administration of Immovable Property Policy which was not provided to the PT for review.
- The policy does not incorporate environmental sustainability or climate resilience considerations, which are increasingly critical in asset lifecycle planning
- The policy contains best practice for asset accounting but does not include best practice emanating from ISO 55001 is not incorporated into the AMP.
- The policy omits key regulatory requirements included in the Construction Regulations (2014), including inter alia the need for regular inspection of assets, record keeping regarding of inspections and maintenance work, risk ratings, and condition assessments. While the policy makes provision for annual condition assessments in par. 9.1.5.1.3, the unchanged status of all assets from 2023/24 to 2024/25 highlights that this provision is not being enforced.
- The only aspects of the policy which specifically cite consequences for non-compliance relate to losses which have not been adequately reported. Failure to assess and report on asset conditions does not highlight the financial and penal risk to officials as highlighted in the Constructions Regulations and OHSA.
- The Asset Management policy states that each Director needs to develop a Strategic Asset Management Plan (SAMP); however, for this plan to be truly strategic it should be developed at municipal level.
- The municipality's own FMCMM self-assessment has recorded over 3 successive financial years that it does not have a SAMP or integrated asset management strategy, but that it relies on the IDP and/or long-term financial planning for this aspect to its governance framework. It is crucial that the municipality formalises this aspect to bring greater focus to its asset base for long-term stability and improved asset utilisation.
- The policy also notes that the municipality asset management policy requires that the SAMP should include KPIs or performance metrics to track the effectiveness of asset management activities and processes; as no SAMP is yet in place, it is assumed that no such performance metrics or KPIS are yet in place either.
- The policy contains no guidance regarding lifecycle costing, suggesting that either asset acquisition or asset utilisation, or both, are at risk of being ineffective and inefficient.
- The policy does not demonstrate the linkage between asset maintenance, effective utilisation of assets and the role that the asset register plays to inform either/both the IDP and the procurement plan. E.g. replacement of aged infrastructure, maintenance of existing assets, parts & spares.
- The policy does not include a dedicated, structured approach to identifying, evaluating, and mitigating asset-related risks.

Table 10 Completeness of Asset Register

Rating	Measure
1	No Asset Register
2	Outdated GRAP-oriented asset register, not on ERP
3	Seperate GRAP-compliant register on ERP system, but outdated ISO55001-oriented registers outside ERP system
4	Seperate GRAP & ISO55001-compliant asset registers, regularly updated with only financial register housed on the ERP system
5	Integrated, GRAP & ISO55001-compliant asset register, regularly updated and housed on the ERP system
	Municipal assessment & comments
3	The municipality is still excel-reliant and has not migrated its asset registers to the ERP asset management module.
	Register makes provision for condition ratings (Condition Movement & Condition Opening) per financial year, however there were no changes recorded across all 31,260 asseets from 23/24 to 24/25, suggesting that condition assessments are not being performed.
	The Asset Register is GRAP-compliant but does not make provision for ISO55001 best practice fields which should be used to inform budgeting & planning cycle.

PT is undertaking extensive analysis of all Western Cape municipalities asset management governance and organisational arrangements, to ensure alignment to the mSCOA refresh process and support municipalities in achieving an appropriate baseline in asset management practice before determining which municipalities would be most suitable for potential digital solutions to asset management challenges. This approach aligns to the National Treasury IDMS Module 3 for Infrastructure Asset Management and various best practice guidelines.

Conclusion

This assessment sought to determine the extent to which SCM, and Asset Management-related policies are sufficient and compliant, and whether asset management, procurement planning and contract management effectively influence the IDP and budget cycle.

The municipality asset management governance requires substantial reform to enable for efficient monitoring and analysis of asset utilisation to improve efficiency and performance of moveable and immovable assets, needed for service delivery. Urgent attention must be paid to performing and recording asset condition assessments.

The misalignment between the procurement plan and contract register may also have bearing on the extent to which procurement is prioritised by the SCM team. End user departments may require refresher training on contract monitoring, and on submitting their requirements to the SCM team for inclusion in the plan in the year prior to their contracts expiring.

Lastly, there is an urgent need for the municipality to review and update its SCM policy, Preferential Procurement Policy and FIDPM policy to address the non-compliance identified in this report. Failure to do so may result in irregularities and adverse audit findings.

Once these fundamental aspects have been addressed in the municipality SCM and Asset Management governance, more strategic opportunities can be assessed to leverage the expenditure and asset base at the municipality disposal, to unlock value for money and improve service delivery through efficiency and innovation.

SECTION 4: REVIEW OF THE HISTORICAL FINANCIAL INFORMATION

4.1 THE FINANCIAL PERFORMANCE AS PER THE AUDITED ANNUAL FINANCIAL STATEMENTS

The assessment of the financial health and performance is an integrated process involving a review of a municipality audited AFS , audit report and ratio analysis. The results of the ratio analysis are used to support financial decisions and to identify factors which may influence the financial stability of the municipality.

Adverse ratio outcomes show potential areas requiring action to ensure sustainability. The assessment trend analysis is based on the audited financial statements for 2022, 2023 and 2024; however, the table provides a five-year time frame (2020 to 2024) to provide a more comprehensive perspective for evaluating the 2025/26 budget.

The analysis is conducted as per National Treasury MFMA Circular No.71. Provincial Treasury has analysed these ratios and the following items are highlighted.

4.2 SUMMARY AND FINDINGS FROM HISTORICAL TRENDS

NT Web-Based Portal Status

The Municipality has not submitted both the 2022/23 (restated) and 2023/24 (audited) ratios on the NT Portal and PT is in the process of validating the ratios with the Municipality. Note that in order for PT to engage, it is essential that the ratio analysis submission occur on the NT web-enabled system for the FMCMM (MFMA Circular 114 issued February 2022). This report is based on the PT calculations.

4.2.1 ASSET MANAGEMENT

No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
1	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): **0%**	0.0%	0.9%	0.1%	0.1%	0.0%	N/A	N/A	
2	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): **8%**	2.1%	2.6%	2.2%	1.6%	2.6%	5.4%	2.7%	

- **Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value):** The ratio result reflects an improving trend over the period under review as impairment has been diminished to nil in 2023/24. It implies that there are effective and efficient asset management strategies in place to ensure service delivery to citizens.

- Given the above, the impairment of R1.20 million or 0.1 percent in 2022/23 includes both Investment Property and Property, Plant and Equipment, however the impairment of R1.56 million or 0.1 percent in 2021/22 includes only Investment Property. The impairment of R9.18 million or 0.9 percent in 2020/21 includes both Investment Property and Property, Plant and Equipment. Over the past 5 years Investment Property has seen impairment 3 times citing a concern over indicators of impairment or

frequency thereof. The municipality should review its indicators of impairment and/or consider additional indicators.

- **Repairs and Maintenance as a percentage of Property, Plant and Equipment, Investment Property (Carrying Value):** In the 2021/22 financial year repairs and maintenance decreased by 1.0 percentage points from 1.6 percent to 2.6 percent in 2023/24 (from R19.56 million in 2022/23 to R32.49 million in 2023/24), whilst the carrying amount of assets increased by 4.36 percent or R49.40 million from R1.13 billion in 2022/23 to R1.18 billion in the 2023/24 financial year. New assets acquired over the past two years represent 10.51 percent or R124.36 million of the carrying value of property, plant and equipment and investment property, which do not require repairs and maintenance. The risk of impairment could be mitigated by the Property, plant and equipment acquisitions which have improved the asset base. It is noted however that the capital spend will reduce over the MTREF period. It is recommended that the municipality review its maintenance plans to effectively manage the longevity of its assets base.

- Overall, the municipality appears to have maintained its asset base well owing to routine repairs and maintenance work carried out regularly thus ensuring assets reach the intended useful life and provide continuous service delivery.

4.2.2 Working Capital

No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
7	Net debtors days: **≤30 days**	37 days	30 days	29 days	30 days	27 days	-7.1%	25 days	
8	Creditors Payment Period (Trade Creditors): **30 days**	74 days	54 days	45 days	64 days	120 days	12.8%	135 days	

- **Net debtors days:** The ratio result is based on service debtors (4 basic services) and property rates which has varied between 27 and 37 days over the past 5 years. For 2023/24 the ratio is within the acceptable NT norm of 30 days.

- The municipalitys well managed collection of cash from debtors improves its overall working capital and the municipality should continue driving and improving its credit control policy.

- **Creditors Payment Period (Trade Creditors):** The municipality took 120 days to settle its creditors in the 2023/24 financial year. The ratio results indicate a significant deterioration in controls regarding prompt payment of creditors.

- The deterioration in payment to creditors is an indicator of going concern issues. The 56-day deterioration from 2022/23 to 2023/24 highlights the concern. The Municipality should revise its creditors policy to reduce the creditor payment days in line with legislative requirements (compliance with the MFMA S65(e)) and the NT norm of 30 days. It is therefore essential that management investigate the root causes that lead to this result and strive to improve its controls to ensure compliance.

- **Working Capital**

  - Overall, the municipality is in a net surplus position in terms of its working capital which implies that cash collected from debtors, aid in providing additional cash to pay creditors. The municipality has to utilise cash reserves to pay its creditors even though it is in a net surplus position for working capital. This is due to the fact that it takes 4 times longer to settle creditors increasing liabilities 4 times as well.

- The municipality should revise its working capital strategy as there are indicators of poor going concern due to inability to settle creditors on time.

4.2.3 Going Concern

No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
12	Total Liabilities to Total Assets: **<50%**	28.0%	30.1%	31.4%	40.3%	47.5%	14.1%	54.2%	
13	Total Debt to Total Assets	7.0%	7.4%	8.6%	14.5%	13.2%	17.2%	15.45%	
14	Current Ratio: **1.5-2:1**	1.8:1	1.9:1	1.8:1	0.9:1	0.4:1	-32.1%	0.3:1	

- **The net asset position** of the Municipality is sound, indicating that the municipal assets can cover the liabilities. The municipality appears to be maintaining its solvency however it may not be able to settle its current obligations on time, thus it may not possibly afford its borrowings. Similarly, the municipality's debt may be low relative to its asset base, however its affordability of such debt may be in jeopardy.

- **Current Asset to Current liabilities:** ratio results are unfavourably less than the acceptable norm of 1:1. These results indicate that the municipality will not be able to settle its short-term obligations as they become due. The deteriorating trend of coverage by utilising Current Assets is a significant indicator of going concern issues.

* CAGR = *Compound annual growth rate is a business and investing specific term for the geometric progression ratio that provides a constant rate of return over the time period. CAGR = [(End Value/Beginning Value) ^1/number of years of growth] - 1*

	Favourable
	Unfavourable
	Needs Improvement

4.3 mSCOA IMPLEMENTATION

4.3.1 mSCOA Priorities

- Ensure governance of mSCOA implemented at the municipality, i.e., roadmaps in place and adequate, SteerComs in place and functional, champions appointed and active.

- Promote the use of the FAQ database for all queries and report updates via forums (i.e., MAF, AWC).

- Perform on-site inspection and assessment of the Municipality's systems and implementation to determine compliance (circulars, legislation, regulation), vulnerability and progress of mSCOA implementation.

- Major discrepancies between the TABB data strings submitted to National Treasury and the tabled budget submitted to council were noted. This compromises Provincial Treasury's ability to undertake adequate oversight over the Municipality's financial perform ance. The data discrepancies have been a challenge over recent years including the current financial year. The Municipality should ensure the following and put measures in place to improve the implementation of the mSCOA reform:

    - The multi-disciplinary governance structures responsible for driving the mSCOA reform should be resuscitated and adequately and appropriately capacitated;

    - mSCOA is a business reform which should be embraced by all directorates within the Municipality, therefore each directorate and unit should have an identified champion that serves on the technical mSCOA committee,

    - Support is provided by the service provider as per the Service Level Agreement (SLA); and Training and transfers of skills along with change management initiatives must be prioritised for all officials in the Municipality and not just Budget and Treasury Office (BTO) officials.

4.3.2 Credibility of mSCOA Data Strings

MFMA Circular No.122 states that the credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2025/26 municipal financial year. Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.

Table 11 mSCOA Segments Use Analysis

mSCOA Segment Analysis			
No	Segment	202425 ADJB	2025/26 TABB
1	Project Segment		
1.1	*Use of the Project Segment*	Adequate use of segment	Adequate use of segment
2	Fund Segment		
2.1	Use of Fund Segment	Adequate use of segment	Adequate use of segment
3	Function Segment		
3.1	**Use of Function Segment**	Adequate use of segment	Adequate use of segment
4	Costing Segment		
4.1	**Use of Costing Segment**	Adequate use of segment	Adequate use of segment
5	Region Segment		
5.1	**Use of Region Segment**	Adequate use of segment	Adequate use of segment
6	Item Segment :		
6.1	Balance sheet budgeting was applied with a few misalgnments noted.	the municipality has not applied balance sheet budgeting appropriately. Both the debit and credit leg should be linked to the same project in terms of GRAP. '- Not all VAT considerations have been applied in the data strings for all capital and operational projects. Where projects have inventory consumed there should be a corresponding inventory issues to match. Only inventory: acquisitions will be linked to Default The Cash flow is derive by using movement accounting and balance sheet budgeting linking to the correct funding sources. See example on conditional grants Not all Funding sources are in balance. Debit/credit legs not linked to same funding source. 'Expenditure including VAT impact and accrual of the liability (deposits) must be linked to the same funding source	the municipality has not applied balance sheet budgeting appropriately. Both the debit and credit leg should be linked to the same project in terms of GRAP. '- Not all VAT considerations have been applied in the data strings for all capital and operational projects. Where projects have inventory consumed there should be a corresponding inventory issues to match. Only inventory: acquisitions will be linked to Default The Cash flow is derive by using movement accounting and balance sheet budgeting linking to the correct funding sources. See example on conditional grants Not all Funding sources are in balance. Debit/credit legs not linked to same funding source. 'Expenditure including VAT impact and accrual of the liability (deposits) must be linked to the same funding source

Provincial Treasury has provided the TABB segment tools analysis with the municipality, with the goal of assisting municipalities in examining their data and determining if the information is appropriately retrieved across all segments before finalising the ORGB data strings. TABB shall be rectified in the ORGB before the adopted budget is locked on the financial system and the ORGB data string is created. Furthermore, it is recommended that the Municipality make themselves available for a session (through MS Teams) on the TABB segment analysis to provide further clarification on the segment analysis tools.

SECTION 5: CONCLUSION

The 2025 SIME 2 assessment highlights key issues for consideration and offers recommendations aimed at supporting more effective planning, budgeting and service delivery. It also underscores the importance of addressing identified risks, strengthening financial credibility and sustainability and promoting greater alignment and integration across key planning frameworks.

We look forward to engaging further during the upcoming meeting in May 2025, where these matters will be discussed in more detail. This engagement will provide an opportunity for open dialogue, shared understanding, and collaborative efforts to strengthen planning and service delivery within the Municipality.

Western Cape Government

FOR YOU

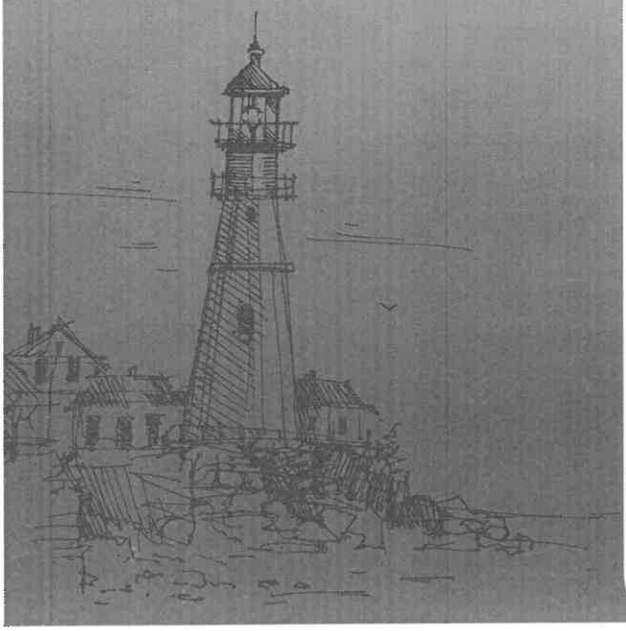
2025 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT (SIME 2)
TWEEWATERSKLOOF MUNICIPALITY

2025/26 MTREF BUDGET, IDP, SDF & OTHER ASSOCIATED DOCUMENTS

09 May 2025

Weathering the Storm

Municipal Planning & Budget Assumptions



Fiscal & Economic Reality

- South Africa faces a constrained fiscal environment shaped by global economic stagnation, domestic revenue pressures, rising debt costs, and expanding social demands, further complicated by political uncertainty.

2023/24 Budget Performance

- Western Cape municipalities have demonstrated resilience amid ongoing fiscal and socio-economic pressures, but continue to face structural challenges in cost recovery, tariff affordability, and rising operating costs.
- Improved communication on tariff adjustments, stronger debt collection, and unlocking capital investment—possibly through responsible borrowing—are key to sustaining service delivery and infrastructure development.

Integrated Municipal Engagements

- SIME 1 (October 2024) focused on Infrastructure Pipeline & Spatial Planning, Violence Prevention & Community Safety, Climate Change & Disaster Management, and Youth Development.
- TIME (February 2025) built on this by addressing Governance (Resilience, Agility, and Performance), Financial Sustainability, Strategic Procurement for Service Delivery and Growth, and Infrastructure Performance.
- Engagements are deliberately sequenced, with outputs from one process feeding into the next, ensuring continuity and coherence across the municipal performance cycle and reinforcing the crucial link between planning, budgeting, implementation, and reporting.

2025–2030 Provincial Strategic Plan (PSP)

- Emphasises the importance of alignment between planning and budgeting priorities across all spheres of government to enable effective, responsive service delivery. The Plan is structured around four Integrated Impact Areas—Households & Human Development, Cohesive Communities, Youth Agency & Preparedness, and Economic & Growth Opportunities—which shape government interventions across the life course.
- These are operationalised through three priority portfolios: Growth for Jobs, Safety, and an Educated, Healthy & Caring Society, with work enabled and supported by Innovation, Culture, and Governance (ICG) to drive integration and performance.

Integrated Planning

- At this point in the five-year planning cycle, it is important to analyse statutory reporting documents to identify IDP implementation trends. This analysis will help determine if a municipality is at risk of not achieving its strategic objectives for the remainder of the municipal council's term.

Additional Risks

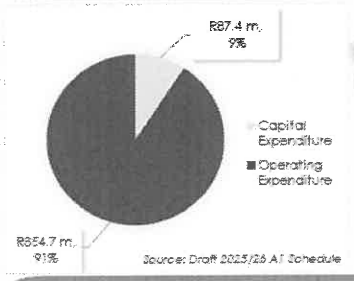
- Fiscal Framework, Climate Resilience & Disaster Management, VAT, Loadshedding, Debt Collection, Functional Assignments, Unfunded mandates, AARTO, Cost of Supply, Political Instability, Population growth, Growing informality, Skills & capacity constraints, mSCOA.

BUDGET SNAPSHOT



Western Cape Government

2025/26 Municipal Expenditure



Source: Draft 2025/26 A1 Schedule

GDPR

MERO 2024

GDPR 2021 Constant Prices	GDPR Growth		
2023	2024f	2025f	2026f
R8.6 billion	1.5%	2.2%	2.2%

Inflation

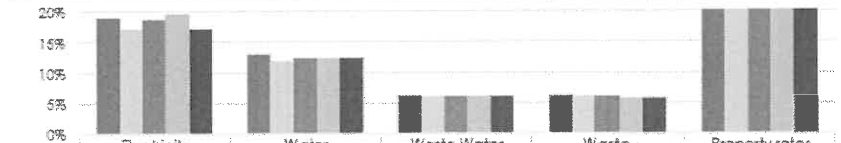
NT MFMA Budget Circular 130

2024e	2025f	2026f	2027f
4.4%	4.3%	4.6%	4.4%

Total Population	Population Growth %	No. of Households	No. of Indigent Households
Census 2022	Est average annual 2024 - 2029	Census 2022	AR 2022/23
*139 563	*0.9%	*43 121	6 396

* Stats SA Mid-year population estimates (MYPE) 2024 data was used in the 2024 MERO and SEP-LG. MYPE population data deviates from that in Census 2022.

Service charges and Property Rates Revenue as a % of Total Revenue (2021/22 to 2025/26)



	Electricity	Water	Waste Water	Waste	Property rates
2021/22	19.0%	13.0%	6.1%	6.3%	21.2%
2022/23	17.2%	12.0%	6.1%	6.0%	20.5%
2023/24	18.6%	12.4%	6.1%	6.0%	21.7%
2024/25	19.6%	12.3%	6.1%	5.7%	20.6%
2025/26	17.2%	12.4%	6.1%	5.7%	21.2%

Source: Draft 2025/26 A1 Schedule

2025/26 SIME 2 Assessment

Key Findings

Western Cape Government

INTEGRATED DEVELOPMENT PLANNING - IDP Implementation

Status of tabled IDP: Sec 34 of the MSA – IDP Review



IDP Process

- For the **second consecutive year**, **no amendments** were made to the adopted 2023/24 IDP; and
- The process was legally compliant, as **no public participation process** was **required** in terms of Sec 34 (b) of the MSA and Regulation 3 of the MSA Regulations.

Changing Dynamics

- The initiation of a **Financial Recovery Plan** and the **amendment of the MSDF** have led to a change in circumstances; and
- The Municipality has proposed an **in-year amendment** to the IDP.

INTEGRATED DEVELOPMENT PLANNING - IDP Implementation

Status of tabled IDP: Sec 34 of the MSA – IDP Review



IDP Implementation

The strategic focus areas **remained unchanged**, providing a **stable framework** for service delivery across IDP review cycles; and

Despite **procedural compliance** with Section 34 (a) of the MSA, **key service delivery KPIs were not met** throughout the IDP review cycles.

There was a decline in performance **across all SFAs** from 2022/23 to mid-year 2024/25; and

Persistent structural and operational constraints impact service delivery, primarily attributed to **administrative factors**.

Prioritise **capacity building** in affected SFAs, to enhance planning, implementation and oversight of service delivery programmes; and

Ensure the in-year amendment process **adheres to Section 29** of the MSA and **Regulation 3** of the MSA Regulations.

Environmental Affairs and Development Planning – Key considerations

SDFs as a tool to direct planning and budget spending:

- Note that the Western Cape Government is in the process of drafting a new **Provincial SDF** to give effect to long-term planning and the Provincial Strategic Plan (2025-2030). Intergovernmental Steering Committee established and inaugural meeting date to be communicated.
- In the upcoming assessment year, the Municipality is encouraged to:
  - consider comment provided on the **draft amended MSDF. CEF** to be strengthened to guide spatially targeted capital spending. DEA&DP available for guidance and support.
  - consider drafting and adopting an **Inclusionary Housing Policy**.
  - consider **Western Cape Ecological Infrastructure Investment Framework** & include outcomes of the new **WC Biodiversity Spatial Plan** in the MSDF.

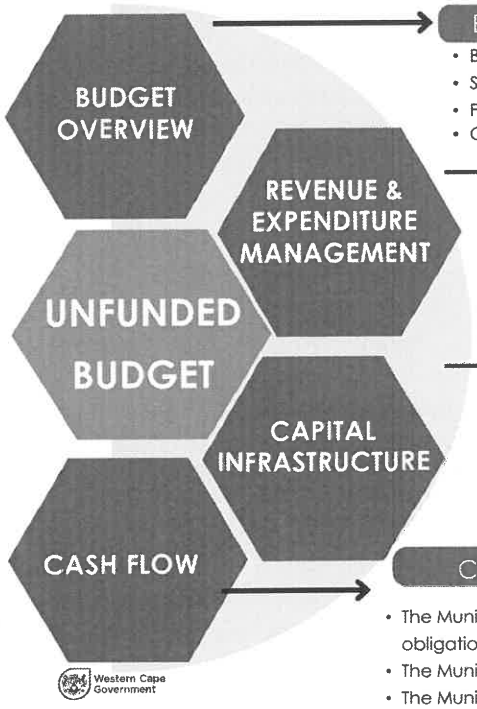
Waste Management:

- Challenges remain for many Municipalities. The DEA&DP remains available for advice and support.
- DEA&DP is actively engaging other spheres of Government to facilitate change to funding models & regulatory challenges.

ECONOMIC SUSTAINABILITY

- **Rising pressure on services**: Steady population growth, intensifying the demand for essential services.
- **Aging infrastructure challenges**: Threatens service reliability; raises maintenance costs, underscoring need for timely upgrades & replacements.
- **Need for long-term infrastructure investment**: To maintain current service levels and to meet the growth needs. In order to address some of the infrastructure challenges, the Municipality must invest in infrastructure, by dedicating adequate resources. Need to ensure adequate long-term bulk services capacity.
- **Infrastructure funding**: Given the need, there is however insufficient funding to address infrastructure capacity challenges and expansions needed to meet the needs of a growing population.
- **Tracking infrastructure over time** (Ratings Africa infrastructure index): The Ratings Afrika Scorecard indicates that the Municipality has improved its performance on infrastructure development based on higher value of its capital spending compared to previous few years, which caused the score to generally increase over time (46 in 2020; 67 in 2023 and 62 in 2024). However, with a growing population, infrastructure development might have to speed up further.
- **Balancing present and future needs**: Ultimately, achieving economic sustainability means balancing current needs with future growth, ensuring infrastructure keeps pace with demographic change while delivering efficient, equitable, and reliable services.

FINANCIAL SUSTAINABILITY



BUDGET OVERVIEW

- Budget remains Unfunded over the 2025/26 MTREF.
- Significant misalignments in Municipal A-schedules and NT data strings, which distorts the financial position.
- Fluctuating high operating deficits across the 2025/26 MTREF placing strain on a deteriorating cash position
- Operating revenue growth of 4.5% exceeds the operating expenditure growth of 2.5% for the 2025/26 Financial year.

REVENUE & EXPENDITURE

- Tariff increases of 5% are within the upper CPI target. Property rates tariff at 7%
- Electricity tariff increase of 12.74% in line with the NERSA bulk purchases tariff increase.
- All services will generate an operating surplus except waste management. A further inclining deficit over 2025/26 MTREF is observed.
- Employee related cost growth will slightly exceed revenue growth over the 2025/26 MTREF.

CAPITAL INFRASTRUCTURE

- Renewal and upgrading of existing assets as a percentage of total capex is projected at 44.7 % in 2025/26, which is in the lower range of the NT norm of between 40% (Circular 71) and 60% (Circular 130). Aging infrastructure must be managed to prevent revenue loss.
- R&M as a percentage of PPE is budgeted at 13.2%, exceeding the NT Norm.
- Reliance on capital grants funding and internally generated funds must be monitored.

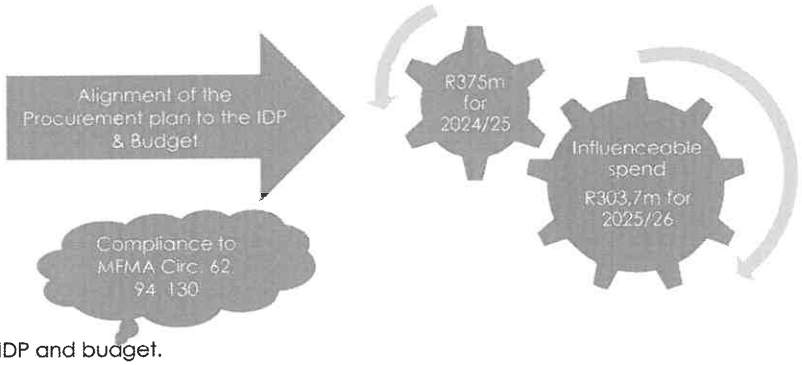
CASH FLOW

- The Municipality reported an overdraft over the MTREF therefore the municipality do not have the ability to meet its short term obligations.
- The Municipality should enforce its credit control and debt collection policy to improve collection rates
- The Municipality cannot afford to take up borrowings

Supply Chain Management

Determining whether the policy framework is compliant, so that SCM planning and monitoring can contribute to effective budgeting and planning ...

Assessment Area	Score *(out of 5)*
SCM + Preferential Policies	2
FIPDM Policy	2
Alignment of Procurement plan to IDP	2
Contract Register	3

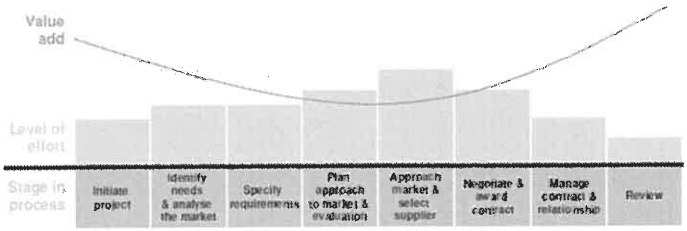


Strategic Procurement recommendations

- Lack of strategic alignment of the procurement plan to the IDP and budget.
- Key focus on OPEX and CAPEX to improve procurement planning.
- Key omissions to note in the procurement plan.

The PT will be initiating the following within the 2025/26 FY:

- *Increase uptake of national contracts (NT, SITA)*
- *Increase exposure of municipal officials to transversal processes*
- *Introduce Framework Agreements for infrastructure*
- *Development of a strategic procurement toolkit*

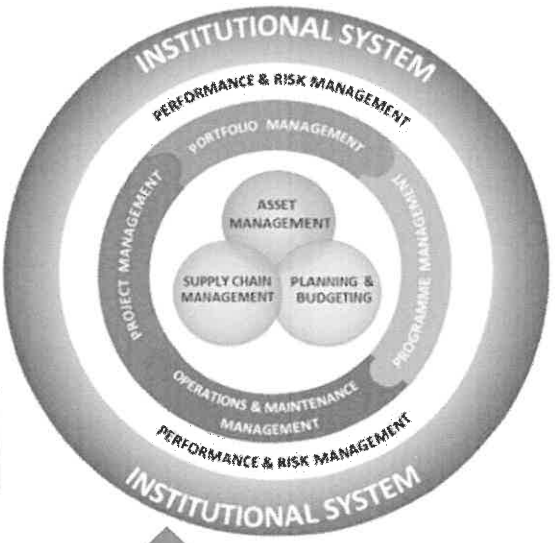


Western Cape Government

Asset Management

Determining whether the policy framework is compliant, so that the AR influence the IDP, budget and procurement plan

Assessment Area	Score *(out of 5)*
Asset Management Policy	2
Asset Register	3



Why IDMS? **To deliver services to the communities**

Completeness of Asset Register → Link procurement activities → Integrate planning, budgeting, SCM and AM → SCM a key driver within the budget process

Improve procurement planning and infrastructure spending

Western Cape Government

mSCOA COMPLIANCE

- **Submit credible financial data**

- **Roadmaps:** The roadmaps must be uploaded **to GoMuni>mSCOA>GoDocuments**

- **SteerComs:** Progress against the roadmap must be submitted to NT/PT as NT/PT uses this as an indication that SteerComs are in place and active.

- **Business Processes/ SOPS**
  - NT has gone live with a project that is reviewing/developing SOPs that underpin the mSCOA business processes (as articulated in MFMA Circular No. 80). This will be a 2-year project that will include regulating the minimum business processes and system specifications for mSCOA and will be a consultative process. NTs OAG has issued several municipal SOPs previously and these are available on the OAG webpage.

- **Staff Capacitation**
  - MFMA Circular No 112 dated 09 December 2022, highlights the mSCOA eLearning Course that was developed by the National Treasury and hosted by the National School of Government.

FAQ MGT – Issues logged by Municipalities
- The FAQ management tool optimises improvement of mSCOA implementation and mSCOA chart. All issues logged by users must be resolved / rejected and a solution determined to ensure a way forward and for the complexity to be dealt with.

Thank you

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29 May 2025

Mr. L M Pompe van Meerdervoort
2 Muller Street
Villiersdorp

Email: pompe@vinetmail.co.za

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for taking the time to submit your feedback on the draft budget during the recent public participation process. Your engagement is valued and forms an important part of the municipality's commitment to transparent and inclusive governance. Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

We note and appreciate your suggestion to structure the budget on a per-town, activity-based format. Your proposal presents a thoughtful approach to improving financial visibility and empowering local management teams. The example you submitted will be shared with our financial and operational teams for further consideration as part of ongoing efforts to strengthen internal systems and enhance public understanding of municipal finances.

We also acknowledge your comments regarding the proposed cost increases. While we recognise that the current CPI stands at 3.2%, the municipality's budgeting process must also account for sector-specific inflation, service delivery obligations, and other external cost pressures. The adjustments proposed are aimed at ensuring continued service delivery and financial sustainability across all areas under the municipality's jurisdiction.

With regard to property rates, we understand your concerns. While initial infrastructure costs may have been covered during the development phase of various towns, rates remain a crucial revenue stream for the continued maintenance, improvement, and expansion of public infrastructure and services. It is also important to note that the municipality regularly benchmarks its rates against those of peer municipalities to ensure reasonable alignment and fairness.

Your contribution is appreciated and has been considered during the recent Council workshop. The municipality remains committed to enhancing transparency, efficiency, and accountability in its budgeting and service delivery practices.

Thank you once again for your active participation in this process. Please note that this response is final, and the municipality reserves the right not to respond to any further correspondence related to this matter.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

Responses

200

Theewaterskloof Municipality

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THEEWATERSKLOOF MUNICIPALITY

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29 Mei 2025

Mnr. S W Visser
Caledon

Email: sw.visser@gmail.com

Geagte Meneer / Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

Baie dankie vir u deelname aan die openbare deelnameproses en die waardevolle terugvoer wat u met betrekking tot die konsepbegroting vir 2025–2026 gelewer het. Die Raad het u kommentaar oorweeg tydens die amptelike Raadswerkswinkel wat op 8 Mei 2025 gehou is.

Ons wil graag soos volg reageer:

1. **Afslagtariewe aan Ouetehuise**
   Die tariewe word bereken volgens vasgestelde formules en kan geringe verskille toon as gevolg van afrondingsmetodes. Nietemin sal die betrokke berekeninge hersien word met die opstel van die finale begroting vir 2025/2026 om seker te maak dit is akkuraat en billik.

2. **Personeelgetalle en -kostes**
   Ons waardeer u erkenning van die afname in die begrote personeelgetalle. Ten opsigte van personeelkoste, bly dit wel 'n belangrike komponent van die bedryfsbegroting. Wat die personeelkoste aanbetref: hoewel die totale getalle daal, word verhoogde koste deels aangedryf deur die geprojekteerde salarisaanpassings, insluitend kollektiewe bedingingsprosesse en ander statutêre vereistes. Ons stem saam dat hierdie kostes voortdurend gemonitor moet word, en verdere optimalisering van personeelstrukture sal deel vorm van toekomstige begrotingsiklusse.

3. **Elektrisiteitstariewe**
   Ons neem kennis van u bekommernis rakende die voorgenome tariefverhoging. Die finale tariewe vir elektrisiteit is gebaseer op die uitkomste van die mees onlangse *Koste van Voorsiening*-studie wat op 30 April 2025 ingedien is en tans nog deur NERSA oorweeg word. Die finale tariefvoorstelle sal in ag geneem word na die terugvoering van NERSA en nadat die Kos van Voorsiening deur hul goedgekeur is.

.

4. **Algemene tariefverhogings**
   U opmerkings oor die gemiddelde tariefverhogings teenoor die geskatte Verbruikersprysindeks (VPI) van 4.5% vir 2025-word opreg waardeer. Terwyl ons die ekonomiese druk op huishoudings besef, moet die voorgestelde verhogings die werklike koste van dienslewering en infrastruktuuronderhoud weerspieël. Die verwydering van die sogenaamde "Capital Infrastructure Levy" is inderdaad 'n stap in die regte rigting, en ons sal voortgaan om seker te maak dat alle heffings wettig, regverdig en deursigtig is.

Dankie vir jou kommentaar. Die munisipaliteit bly daartoe verbind om die langtermyn volhoubaarheid van ons gemeenskap te verseker. Neem asseblief kennis dat hierdie reaksie finaal is, en die munisipaliteit behou die reg voor om nie te reageer op enige verdere korrespondensie wat met hierdie aangeleentheid verband hou nie.

Die uwe in Dienslewering

Mnr. Walter Hendricks
WAARNEMENDE MUNISIPALE BESTUURDER
THEEWATERSKLOOF MUNICIPALITY

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29 Mei 2025

Mnr. S W Visser
Caledon

Email: sw.visser@gmail.com

Geagte Meneer / Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

Baie dankie vir u deelname aan die openbare deelnameproses met betrekking tot die konsepbegroting vir 2025–2026 gelewer het. Die Raad het u kommentaar tydens die amptelike Raadswerkswinkel wat op 8 Mei 2025 gehou is, oorweeg en ons wil graag soos volg reageer:

Die redes vir die voorgestelde verandering word soos volg toegelig:

1. **Herberekening van vooruitskattinge tarief**
   Ons werk met 'n geweegde gemiddeld in sommige tariefstrukture, aangesien dienslewering plaasvind deur 'n kombinasie van eksterne diensverskaffers en ons eie personeel. Dit geld veral vir dienste soos elektrisiteit en water – byvoorbeeld al word water in sommige dorpe deur eksterne bronne voorsien, rus die suiwering, instandhouding en operasionele verantwoordelikhede steeds op die munisipaliteit. En dit word dan nou ook in ag geneem vir die finale tarief.

2. **Eenvormige tarieftoepassing**
   U verwys tereg na die feit dat nie alle gebiede water vanaf Overberg Water ontvang nie. Die besluit om eenvormige tariewe regdeur die munisipale gebied toe te pas, is gebaseer op die beginsel van billikheid en eenvoud van toepassing, veral ten opsigte van administrasie, fakturering en diensgelykheid. Hierdie model verseker dat alle inwoners, ongeag hul ligging, toegang het tot water teen dieselfde tarief. Ons besef egter dat dit bepaalde persepsies van onbillikheid kan skep, maar daar is logistieke en regulatoriese beperkings wat oorweeg moet word.

3. **Bekostigbaarheid en VPI-berekening**
   U bekommernisse oor bekostigbaarheid word ten volle verstaan. Die stygings in tariewe, selfs indien dit tegnies verantwoordbaar is, moet nie los van die sosio-ekonomiese werklikhede van ons inwoners gesien word nie. Die verwysing in die kennisgewing na kostedoeltreffendheid en kliëntbekostigbaarheid is bedoel om die balans aan te dui wat

ons as munisipaliteit probeer handhaaf tussen volhoubare dienslewering en ekonomiese druk op huishoudings. U opmerking oor die teenstrydigheid met verwagte VPI en verbruikers se verdienvermoë was oorgedra aan die begrotingspaneel vir oorweging.

U beswaar teen die voorgestelde 8% verhoging word hiermee amptelik erken en het deel gevorm van die deelnameverslag wat by die Raadswerkswinkel op 8 Mei 2025 voorgelê was vir goedkeuring. Ons verseker u dat die finale besluit met groot omsigtigheid en verantwoordelikheid geneem was.

Nogmaals dankie vir u betrokkenheid. Die munisipaliteit bly verbind tot verantwoordbare finansiële bestuur en die volhoubare ontwikkeling van al ons gemeenskappe.
Neem asseblief kennis dat hierdie reaksie finaal is, en dat die munisipaliteit die reg voorbehou om nie op verdere korrespondensie oor hierdie aangeleentheid te reageer nie.

Die uwe in Dienslewering

Mnr. Walter Hendricks
WAARNEMENDE MUNISIPALE BESTUURDER
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29 May 2025

Ms. Robin McCarthy

Email: robinmccarthy1991@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for taking the time to submit your feedback on the draft budget during the recent public participation process. Your engagement is valued and forms an important part of the municipality's commitment to transparent and inclusive governance.

Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

Thank you for your letter regarding the proposed water tariff adjustments. We appreciate you raising your concerns regarding the proposed changes to water tariffs and in the spirit of ensuring fair, transparent, and sustainable service delivery your feedback plays an important role in helping us achieve that balance.

We acknowledge the concerns raised around the perceived imbalance in how water tariffs are applied. The proposed adjustments form part of a broader effort to secure long-term water availability, maintain critical infrastructure, and respond to growing demand – especially in the context of increased environmental pressures. We understand that any increase can raise questions around fairness, and we take this seriously.

Regarding the burden on certain consumer groups, the municipality aims to structure tariffs in a way that promotes fairness and equity, while still recovering the actual cost of supply. The intent is for all users — residential, commercial, or institutional — to contribute in line with their consumption levels and means.

Your concern about non-paying users and the possible wastage of water is noted. We continue to invest in outreach programmes, technical audits, and awareness campaigns to encourage responsible usage and reduce waste across all sectors. In parallel, steps are being explored to improve revenue collection, particularly from those who do not qualify for indigent support, while safeguarding the most vulnerable through targeted assistance.

Regarding comparisons with neighboring municipalities such as Overstrand, while we strive to remain competitive and fair, all municipalities operate within a unique context shaped by geographic, infrastructural and financial differences that influence tariff rates. Nonetheless, benchmarking remains a key part of our internal review process. To ensure fairness, TWK has benchmarked its property rates against those of 11 other local municipalities, and our rates remain in line with regional trends.

Finally, we hear your concerns about financial mismanagement. Please be assured that the Municipality is subject to regular audits and public accountability mechanisms, and we are committed to transparency.

This response serves as the municipality's formal reply on the matter. While we may not respond to further correspondence on this specific submission, we remain committed to open, ongoing engagement with our residents.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Ms. Jacqui Visser
Riviersonderend

Email: jacvisser@mweb.co.za

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to thank you for your engagement and for raising important concerns regarding water quality and tariffs in Riviersonderend.

Our response is as follows:

Water Quality and Tariff Concerns
Riviersonderend draws water from two key sources: direct abstraction from the Riviersonderend River, and a weir on the Olifants River that supplies water via a gravity-fed pipeline. Unfortunately, the pipeline infrastructure from the Olifants River suffered significant damage during the major floods of May 2021. This has placed additional strain on the existing system and has required ongoing adaptations in how we manage and treat water in the area.

Seasonal Water Quality Challenges
We acknowledge the concerns raised about water taste, particularly during the warmer months when water levels are low and flow is reduced. The temporary unpleasant taste is commonly linked to the presence of Geosmin, a naturally occurring compound. While it affects taste and smell, it poses no health risks. Nevertheless, we understand the discomfort this causes and remain committed to mitigating the impact where possible.

Water Quality Monitoring
To ensure water safety, Theewaterskloof Municipality contracts an independent service provider to conduct monthly testing of the drinking water. If any deviations from quality standards are detected, they are addressed and corrected immediately.

Tariff Increase
We appreciate your feedback regarding the proposed increase in water tariffs. These adjustments are informed by rising operational costs, maintenance needs, and the pressures of

maintaining service standards across multiple towns and service providers. We strive to apply increases equitably while also recognising the financial pressures households face, particularly those already vulnerable. The balance of affordability and sustainability remains central to our decision-making.

Public Participation and Communication
Please note that a request was received from the RSE Sport Forum on 8 April 2025. After consultation, the request was approved, and the time of the meeting was amended on 9 April 2025.

Further note that the following communication mediums was used:

- Notification to Registered Stakeholders
- Notification to Ward Committee members
- Notification of Facebook

Due to financial constraints, we didn't print flyers or notices.

Thank you for your comments. The municipality remains committed to ensuring the long-term sustainability of our community. Please note that this response is final, and the municipality reserves the right not to respond to any further correspondence related to this matter.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Khoi Aboriginal Party
Mnr. Dawid De Wee

Email: khoiaboriginalparty@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Council considered your comments during the official Council Workshop held on 8 May 2025, and we thank you for your letter regarding the proposed increase in water tariffs from 5% to 8% in the Draft Budget. We value the input of all community stakeholders and appreciate your engagement in this important aspect of local governance.

We acknowledge the concerns raised in your letter regarding the economic impact of the proposed increase, particularly on low-income households, small businesses, and vulnerable groups across the Theewaterskloof municipality.

Please allow us to respond to your key points as follows:

1. Economic Strain on Households
We recognise the financial pressures many of our residents' face, particularly during a time of economic uncertainty. The proposed adjustment in water tariffs is informed by the growing cost of maintaining critical infrastructure, addressing aging systems, and ensuring reliable service delivery. That said, we remain committed to balancing affordability with sustainability. Targeted support remains available for indigent households and qualifying individuals.

2. Impact on Small Businesses and Local Economy
We appreciate the important role that small businesses, informal traders, and agricultural producers play in our local economy. We understand that increased service costs may place strain on operations, and this has been taken into account in our tariff planning. Where possible, we strive to support local economic resilience while ensuring our infrastructure remains dependable and future-fit.

3. Public Health and Hygiene
Ensuring universal access to clean and safe water remains a top priority. We will continue to implement and strengthen programmes that support hygiene and sanitation in under-resourced

areas, and we are committed to ensuring that residents are not denied access to basic water services due to affordability.

4. Support for Vulnerable Groups
Your concerns regarding the elderly, people with disabilities, and grant recipients are fully noted. In response, we have tariff structures to assess the feasibility of tiered pricing models and expanded subsidies for qualifying groups, to ensure equitable access to this essential service.

5. Transparency and Engagement
We agree that transparent communication and meaningful public participation are essential to effective governance. We remain committed to ensuring that stakeholders are included in the budget process and that all feedback is carefully considered.

Thank you again for your contribution. This response serves as the municipality's formal reply on the matter. While we may not respond to further correspondence on this specific submission, we remain committed to open, ongoing engagement with our residents.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 Mei 2025

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Riviersonderend

Email: ruurdvan@gmail.com

Geagte Meneer/Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

Die Raad het u kommentaar tydens die amptelike Raadswerkswinkel wat op 8 Mei 2025 gehou is, oorweeg en ons wil graag soos volg reageer:

1. Watergehalte en Watervoorsiening
Ons neem kennis van u bekommernisse oor die waterkwaliteit in Riviersonderend en bevestig dat die dorp van twee hoofwaterbronne gebruik maak.

- Water wat direk uit die Riviersonderendrivier gepomp word
- Water vanaf 'n keerwal in die Olifantsrivier, wat via swaartekrag deur 'n pyplyn na die pompstasie vloei

Die swaartekragpypleiding vanaf die Olifantsrivierwal het tydens die groot vloede in Mei 2021 aansienlike strukturele skade opgedoen, wat 'n impak het op die konsekwente watervoorsiening.

Ons erken dat seisoenale veranderinge, veral gedurende die somer wanneer riviervlakke daal, die waterkwaliteit beïnvloed. Die onaangename smaak wat soms ervaar word, word toegeskryf aan Geosmin, 'n natuurlike verbinding wat nie 'n gesondheidsrisiko inhou nie, maar wel die smaak en reuk van die water kan beïnvloed.

Theewaterskloof Munisipaliteit maak gebruik van 'n onafhanklike diensverskaffer wat die drinkwater maandeliks toets, en enige afwykings word onmiddellik reggestel.

2. Padinstandhouding

Die skraap van gruisstrate geskied op 'n geskeduleerde basis, en ons poog om enige skade weens swaar reën so spoedig as moontlik te herstel om sodoende die pad oppervlak veilig te maak vir verbuikers.

3. Afvoerslote en Sypaadjies

Ons is bewus daarvan dat sekere gebiede, veral dié met gruisstrate, nie oor formele stormwaterstelsels beskik nie. Dit skep uitdagings, veral gedurende die reënseisoen.. Theewaterkloof Munisipaliteit probeer alles in hul vermoë om sypaadjies en afvoerslote skoon te hou.

Dankie vir u bydra en dat u die moeite gedoen het om kommentaar te lewer. Die munisipaliteit bly daartoe verbind om die langtermyn volhoubaarheid van ons gemeenskap te verseker. Neem asseblief kennis dat hierdie reaksie finaal is, en die munisipaliteit behou die reg voor om nie te reageer op enige verdere korrespondensie wat met hierdie aangeleentheid verband hou nie.

Die uwe in Dienslewering

Mnr. Walter Hendricks
WAARNEMENDE MUNISIPALE BESTUURDER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Mr. Gerrit Visser
The Padloper Coffee Shop
20 Main Road
Riviersonderend

Email: gerritvisser@mweb.co.za

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for your submission regarding the proposed increase in water tariffs as outlined in the Draft Budget. Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

Tariff Increase

Water Business Tariffs	Financial Year										
	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Waterbasic Waterconsumption	R86.10	R92.10	R99.20	R106.20	R116.80	R144.90	R156.50	R169.10	R182.70	R199.20	R209.00
0-30 kl	R11.60	R12.40	R13.40	R14.60	R18.50	R23.00	R24.90	R26.90	R29.10	R31.80	R33.40
31-40 kl	R15.90	R17.00	R18.30	R20.00	R25.30	R31.40	R34.00	R36.80	R39.80	R43.40	R45.60
41-kl	R23.40	R25.00	R26.90	R29.40	R37.20	R46.20	R49.90	R53.80	R58.30	R63.60	R66.80
Percentage Increase	10%	7%	8%	9%	8%	24%	8%	8%	8%	9%	5%

We wish to assure you that tariff adjustments are never implemented arbitrarily. They are informed by a range of critical factors, including the rising costs of maintaining aging infrastructure, compliance with national water quality and service standards, and the need to respond to growing demand in the context of climate variability.

That said, we are acutely aware that any increase in cost of living — particularly where it is perceived as unfair — can cause concern among residents. The municipality remains committed to ensuring that all tariff decisions are balanced against the economic realities faced by our communities, especially vulnerable households. Options for targeted relief and indigent support are continually reviewed to ensure fair access to essential services.

Water Infrastructure
The water supply to Riviersonderend is sourced primarily from two points:

1. Water pumped directly from the Riviersonderend River
2. Water from a weir on the Olifants River, which feeds a gravity-fed pipeline to the main pump station

Unfortunately, the gravity pipeline sustained extensive damage during the severe floods of May 2021. Due to the absence of road access to this pipeline, repair and maintenance work remains extremely challenging. Nevertheless, we are exploring long-term solutions within our resource constraints.

Security and Infrastructure Maintenance
The vandalism of municipal assets continues to place strain on operations. Fences, gates, and zone meters are frequently damaged, requiring ongoing repairs. The replacement of zone meters has been budgeted for in the 2025/26 financial year.

The general condition of the pump house and surrounding infrastructure is monitored regularly. As funds become available, repairs and upgrades are carried out as part of our broader infrastructure management plan.

Pipe bursts
Pipe bursts are inevitable, and the Municipality is doing everything in its power to complete repairs as soon as possible.

Thank you for your comments. The municipality remains committed to ensuring the long-term sustainability of our community. Please note that this response is final, and the municipality reserves the right not to respond to any further correspondence related to this matter.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Mr. & Ms. Cecil and Rachel Blignaut
Riviersonderend

Email: rachelblignaut.rb@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for your submission on the draft budget for the 2025–2026 financial year. We appreciate the time and thought you have taken to provide detailed feedback and suggestions. Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

The water supply to Riviersonderend is sourced primarily from two points:

1. Water pumped directly from the Riviersonderend River
2. Water from a weir on the Olifants River, which feeds a gravity-fed pipeline to the main pump station

Unfortunately, the gravity pipeline sustained extensive damage during the severe floods of May 2021. Due to the absence of road access to this pipeline, repair and maintenance work remains extremely challenging. Nevertheless, we are exploring long-term solutions within our resource constraints.

Seasonal Water Quality Challenges
We acknowledge the concerns raised about water taste, particularly during the warmer months when water levels are low and flow is reduced. The temporary unpleasant taste is commonly linked to the presence of Geosmin, a naturally occurring compound. While it affects taste and smell, it poses no health risks. Nevertheless, we understand the discomfort this causes and remain committed to mitigating the impact where possible.

Water Quality Monitoring
To ensure water safety, Theewaterskloof Municipality contracts an independent service provider to conduct monthly testing of the drinking water. If any deviations from quality standards are detected, they are addressed and corrected immediately.

Tariff Increase

We wish to assure you that tariff adjustments are never implemented arbitrarily. They are informed by a range of critical factors, including the rising costs of maintaining aging infrastructure, compliance with national water quality and service standards, and the need to respond to growing demand in the context of climate variability.

That said, we are acutely aware that any increase in cost of living — particularly where it is perceived as unfair — can cause concern among residents. The municipality remains committed to ensuring that all tariff decisions are balanced against the economic realities faced by our communities, especially vulnerable households. Options for targeted relief and indigent support are continually reviewed to ensure fair access to essential services.

In response to your concern about the perception that tariff increases are directed toward salary increases, we would like to clarify that all expenditure, including employee costs, are governed by national legislation and subject to public oversight. The municipality strives to maintain transparency and efficiency in how public funds are allocated.

Thank you for your comments. The municipality remains committed to ensuring the long-term sustainability of our community. Please note that this response is final, and the municipality reserves the right not to respond to any further correspondence related to this matter.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 Mei 2025

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Geagte Meneer/Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

Baie dankie vir u terugvoer rakende verskeie aspekte van dienslewering in u omgewing. Die Raad het u kommentaar tydens die amptelike Raadswerkswinkel wat op 8 Mei 2025 plaasgevind het, oorweeg. Ons wil graag soos volg reageer op die kernpunte wat u uitgelig het:

Afvoerslote en Sypaadjies
Seker strate , veral gruisstrate is nie toegerus met stormwater stelsels nie en is dit n uitdaging veral tydens die reën seisoen. Theewaterkloof Munisipaliteit probeer alles in hul vermoë om sypaadjies en afvoerslote skoon te hou.

Hoofstraat
Die skoonmaak van die Hoofstraat vorm deel van ons daaglikse instandhoudingsroetine. Hierdie area word op weeksdae gedurende kantoorure skoongemaak, en op Saterdae vanaf 14:00.

Water pype
Pypbreke is onvermydelik en die Munisipaliteit doen alles in hul vermoë om herstelwerk so spoedig as moontlik af te handel.

Uitgrawings in paaie
Na afloop van herstelwerk aan ondergrondse infrastruktuur, word alle uitgrawings opgevul en beveilig om veiligheid vir padgebruikers te verseker. Ons doen dit met inagneming van beide veiligheid en die voorkoms van die openbare ruimte.

Dankie vir u kommentaar. Die munisipaliteit bly daartoe verbind om die langtermyn volhoubaarheid van ons gemeenskap te verseker. Neem asseblief kennis dat hierdie reaksie as

finaal beskou word, en dat die munisipaliteit die reg voorbehou om nie op verdere korrespondensie oor hierdie aangeleentheid te reageer nie.

Die uwe in Dienslewering

Mnr. Walter Hendricks
WAARNEMENDE MUNISIPALE BESTUURDER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Botrivier Civic Association
Mr. James Pheiffer
Botrivier

Email: botriviertaxpayersassociation@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Council considered your comments during the official Council Workshop held on 8 May 2025. We wish to respond as follows to the key issues raised:

Budget and tariff proposals
We acknowledge your concerns regarding the proposed tariff increases for electricity, water, refuse, sewerage and property rates.

We assure you that these adjustments were not made lightly. They are necessary to ensure the continued and sustainable delivery of basic services to all residents across the municipality. Several important factors have contributed to these proposals:

- **Rising Input Costs**: The cost of bulk electricity from national providers has significantly increased. We are still awaiting final approval from NERSA.
- **Infrastructure Investment**: The municipality is committed to upgrading aging infrastructure. A portion of the increased revenue will fund critical repairs and upgrades to water, electricity, and sanitation systems—many of which are long overdue.
- **Equitable Service Delivery**: The proposed property rate increase contributes to a fair and sustainable revenue model. It enables us to continue subsidising indigent households and improve service delivery in historically underserved areas.

We understand the financial pressures that households and businesses face and in response, we are enhancing indigent support programmes to provide targeted relief to vulnerable residents and identifying internal cost-saving measures to reduce the financial burden on to residents.

Disappearance of R41 million emergency funds
We acknowledge the concerns raised regarding the alleged disappearance of R41 million in emergency funding. Investigations into the allegations are ongoing and the Municipality will not be responding to allegations at this time.

Neglect of projects and commitments for Botrivier
The municipality is aware of the development expectations in Botrivier. Project implementation is prioritised based on available resources, strategic goals, and integrated planning processes as outlined in the Integrated Development Plan (IDP) and Spatial Development Framework (SDF).

RDP housing budget cut
To provide context to this response, the Human Settlements Development function within the municipality is fully funded by the National Department of Human Settlements through grant funding, which is managed by the Provincial Department of Human Settlements. In the Western Cape, this department has been renamed the Department of Infrastructure: Branch Human Settlements. Municipalities act as implementing agents, administrators, and/or developers of the grant funding. They are responsible for updating housing demand data and planning projects based on their Integrated Development Plans (IDPs) and Spatial Development Frameworks (SDFs).

All projects planned by municipalities are compiled and submitted to the provincial department as part of a pipeline for potential funding. Funded projects are selected based on alignment with national, provincial, and municipal strategic priorities. These selected projects are then submitted to the national department for gazetting.

In February 2025, the National Department of Human Settlements announced a budget cut across various grant funds, totaling R3.15 billion for the 2024/25 financial year. The Western Cape experienced a significant reduction of R300 million, with R200 million cut from the Human Settlements Development Grant (HSDG) and R100 million from the Informal Settlement Upgrading Partnership Grant (ISUPG).

These budget cuts for the 2024/25 financial year have resulted in funding shortfalls for projects already under implementation across the province. Consequently, the province has had to suspend projects not currently under implementation in order to complete those already underway, fulfilling its obligation to manage the grant funding responsibly.

Botrivier: Beaumont Phase 1 and 2
Phase 1

Phase 1 of the project focuses on the Temporary Relocation Area (TRA). In this phase, water and sewer infrastructure was installed for 168 sites, and this work has been completed. The relocation of structures from New France to the TRA has also been successfully completed.
Due to delays encountered in the implementation of Phase 2, the municipality applied for additional funding to install stormwater and roads for the TRA. This application was approved, and implementation is expected to begin in July 2025.

Phase 2
Phase 2 of the project has experienced significant delays due to environmental sensitivity within the project area. The project is currently in the detailed planning phase, including the submission of documentation for environmental authorisation. Implementation is planned to commence in July 2026, with completion targeted for 2028. Upon completion, the project will deliver 880 houses.

Finally, the municipality is doing its utmost to deliver housing opportunities in response to the housing demand database and to improve the livelihoods of residents within the Theewaterskloof Municipality.

Inaccessible public participation meeting
The public meeting was initially scheduled for 13:00 on 13 April 2025 but was rescheduled to 19:00 on the same day to accommodate broader community participation. The time change allowed more residents to attend and engage meaningfully in the process.

Outstanding feedback on IDP and SANRAL obligations
We wish to confirm that the needs and concerns raised by Botrivier Community were duly considered and incorporated into the Integrated Development Plan (IDP). The IDP comprises a list of community needs in every ward, including Botrivier, and takes into account the feedback obtained throughout the public engagement process.

All submitted needs have been recorded in the IDP and have been prioritised in alignment with available resources, strategic goals, and developmental objectives. While not all requests can be addressed immediately due to budgetary and capacity constraints, the Municipality remains committed to collaborating with the community to gradually implement projects and initiatives during the IDP Period.

LED Department will give the Botrivier Civic Association input and follow up with SANRAL regarding the status of the community initiatives that were agreed upon.

Thank you for your input and continued participation in the public consultation process. The municipality remains committed to transparent planning, responsible budgeting, and sustainable service delivery for all communities.

Please note that this response is final, and the municipality reserves the right not to respond to any further correspondence related to these matters.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 Mei 2025

Mnr & Me. Pietie en Michelle Reichert
Riviersonderend

Email: michellereichert4@gmail.com

Geagte Meneer/Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

Die Raad het u kommentaar tydens die amptelike Raadswerkswinkel wat op 8 Mei 2025 gehou is, oorweeg en ons wil graag soos volg reageer:

1. Watergehalte en Watervoorsiening
Ons neem kennis van u bekommernisse oor die waterkwaliteit in Riviersonderend en bevestig dat die dorp van twee hoofwaterbronne gebruik maak:

- Water wat direk uit die Riviersonderendrivier gepomp word
- Water vanaf 'n keerwal in die Olifantsrivier, wat via swaartekrag deur 'n pyplyn na die pompstasie vloei

Die swaartekragpypleiding vanaf die Olifantsrivierwal het tydens die groot vloede in Mei 2021 aansienlike strukturele skade opgedoen, wat 'n impak het op die konsekwente watervoorsiening.

Ons erken dat seisoenale veranderinge, veral gedurende die droë somermaande, die waterkwaliteit beïnvloed. Die onaangename smaak wat soms ervaar word, hou verband met die teenwoordigheid van Geosmin – 'n natuurlike organiese verbinding wat nie skadelik is vir gesondheid nie, maar wel die smaak en reuk van water beïnvloed.

Dieewaterskloof Munisipaliteit is daartoe verbind om veilige drinkwater aan al ons inwoners te lewer. Theewaterskloof Munisipaliteit maak gebruik van 'n onafhanklike diensverskaffer wat die drinkwater maandeliks toets, en enige afwykings word onmiddellik reggestel.

2. Tarief verhoging
Met betrekking tot die verhoging van tariewe wil ons beklemtoon dat hierdie aanpassings nooit informeel of oningelig gemaak word nie. Tariewe word ingelig deur stygende bedryfskoste, veroudering van infrastruktuur en die behoefte om aan nasionale waterveiligheid en

diensstandaarde te voldoen. Dit gesê, ons erken ook dat verhogings gebalanseer moet word teen die gemeenskap se vermoë om te betaal.

Baie dankie vir u kommentaar en deelname aan die openbare proses. Die munisipaliteit bly verbind tot deursigtige beplanning, verantwoordelike besteding en volhoubare dienslewering in alle gemeenskappe.

Neem asseblief kennis dat hierdie reaksie finaal is en dat die munisipaliteit die reg voorbehou om nie verdere korrespondensie oor hierdie aangeleentheid te beantwoord nie.

Die uwe in Dienslewering

Mnr. Walter Hendricks
WAARNEMENDE MUNISIPALE BESTUURDER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Ms. Robin McCarthy

Email: robinmccarthy1991@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for your letter regarding the proposed water tariff adjustments. The Municipality values all public input, and we appreciate your effort in raising your concerns. Community feedback is an essential part of shaping policies that are fair, responsible, and sustainable.

Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

We acknowledge the concerns raised about the perceived imbalance in the application of water tariffs. The proposed adjustments form part of a broader strategy to ensure long-term, sustainable service delivery, continued maintenance of infrastructure, and the ability to respond to increasing water demands under changing climate conditions.

That said, we recognise that any financial increase — particularly where it is perceived as unequal — can lead to frustration and concern. We take these sentiments seriously and wish to assure you that the Municipality is committed to structuring tariffs in a way that is both equitable and progressive. Our goal remains to ensure that all users — whether residential, commercial, or institutional — contribute fairly according to their level of consumption and ability to pay.

Regarding the issue of non-paying users and water wastage, the Municipality continues to implement technical interventions and engage communities to improve responsible usage and reduce losses. We are also actively reviewing strategies to enhance revenue collection while safeguarding the rights of vulnerable households who qualify for indigent support.

On the matter of benchmarking against other municipalities, such as Overstrand, it is important to note that each municipality faces its own unique set of challenges, including geographic, infrastructural, and financial constraints, which influence tariff structures. Nonetheless, comparative benchmarking remains a key part of our internal review process as we seek to improve efficiency and remain cost-conscious. Our rates have been benchmarked against 11 other local municipalities to ensure that TWK remains aligned with broader regional trends.

Finally, we note your concerns around financial management. The Municipality is subject to annual independent audits, performance evaluations, and statutory oversight processes. We remain committed to upholding the principles of transparency and accountability in all aspects of municipal governance.

Thank you for your comments. The Municipality remains committed to ensuring the long-term sustainability of our community. Please note that this response is final, and the Municipality reserves the right not to respond to any further correspondence related to this matter.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Mr. Dennis Johnson
Grabouw

Email: tinaj@iafrica.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for participating in the recent public engagement process on the Draft Budget for 2025–2026. The municipality values every comment received and appreciates your time and interest in helping shape our plans and priorities for the year ahead.

Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

Revenue and Debt Collection:
It is important to acknowledge that Grabouw is an Eskom electricity distribution area. As a result, the municipality does not have access to electricity disconnections as a debt management tool—unlike in areas where the municipality supplies electricity. This limits the available mechanisms for encouraging payment compliance. While the installation of smart water meters has helped improve control over water consumption and billing, these measures are not as effective in driving payment as electricity disconnections typically are.

Cleanliness and Waste Management:
Our Grabouw office has done many initiatives to try and deal with the cleaning of the Town. We have introduced 1st Friday cleanup days where residents were urged to clean their town and dump for free in our transfer station. We have supplied all formal residents with wheelie bins. We have supplied most informal settlements with skips. The open spaces are cleaned weekly, but the same day after being cleaned illegal dumping takes place. For the past year we have embarked in a campaign of asking residents to adopt the open spaces and do vegetable gardens etc. The reality of the matter is it cannot be the sole responsibility of the municipality to clean the Town, the residents need to come on board and assist the municipality in ensuring their community is clean. If the community can work with the municipality around the cleaning of the town, we believe we will see a real difference.

Play Areas and Public Health:
We take note of your concerns around public health, play areas, and the general condition of the town. We acknowledge the issues highlighted and share your view that every resident — particularly children — deserves to live and play in a clean, healthy, and safe environment.

The presence of litter in public spaces, especially in areas meant for recreation, is concerning. While the Municipality undertakes regular clean-up operations in both the town centre and surrounding areas, ongoing illegal dumping and misuse of public spaces remain significant challenges. These are issues we are addressing through both increased operational efforts and strengthened community education and enforcement.

Regarding stray livestock, by-laws prohibiting the uncontrolled movement of animals in urban areas are in place, and steps are being taken to improve enforcement. Owners who fail to comply with these regulations face appropriate action, including impoundment and possible penalties. However, effective enforcement also requires cooperation from the community in identifying and reporting non-compliant behaviour.

Thank you again for your engagement. The Municipality remains committed to delivering services that support a safe, clean, and healthy environment. Please note that this response is final, and the Municipality reserves the right not to respond to any further correspondence related to this matter.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Mr. Gerrit Visser
The Padloper Coffee Shop
20 Main Road
Riviersonderend

Email: gerritvisser@mweb.co.za

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for your detailed submission regarding the proposed water tariff adjustment and broader municipal concerns. Your input was noted and considered during the official Council Workshop held on 8 May 2025, where various public comments were reviewed in preparation for the finalisation of the 2025/2026 budget. We would like to respond as follows:

Water Tariff Adjustment
We note your comments regarding the proposed 8% increase in the water tariff, as well as the reference to Overberg Water's revised bulk water rate. As indicated during public engagements, tariff setting is influenced by various cost drivers including bulk purchases, infrastructure maintenance, compliance obligations, and inflationary pressures. While the initial draft budget included a proposed 5% increase, the final recommendation was informed by the confirmed adjustment in bulk water charges and other operational considerations. It is also important to note that our tariff calculations often rely on weighted averages, given that the municipality works with a range of external service providers alongside our own staff and resources. This is especially true in the case of water supply and electricity, where conditions and providers differ from town to town. However, regardless of the origin of the supply, all purification, maintenance, material provision, and infrastructure upkeep fall under the responsibility of municipal staff and systems — costs that must be adjusted and factored into service delivery budgets. We understand the concern and acknowledge the importance of providing better clarity during each stage of the public participation process.

Financial Oversight and Unauthorised Expenditure
We acknowledge your concerns about financial management and past audit findings. The municipality remains subject to ongoing internal and external audit processes, and corrective actions are implemented where applicable in line with the Municipal Finance Management Act (MFMA). Council continues to place emphasis on strengthening oversight, improving systems,

and ensuring accountability. In March we reported that our monthly deviations had already seen a 90% improvement from last year decreasing from a monthly average of R1.2 million to an average of roughly R100 000.

Staffing and Operational Efficiency
The need to ensure that municipal resources — including staff and operational budgets — are used efficiently is recognised. As part of the annual budget and IDP review processes, the municipality continues to assess staffing structures, service delivery performance, and cost containment measures. Suggestions regarding workforce discipline, internal redeployments, and the use of municipal staff for specific functions are noted and will be referred to the appropriate departments for consideration.

Housing, Infrastructure and Maintenance
We understand the frustration around housing delivery and infrastructure maintenance. While progress in some areas has been impacted by budgetary and regulatory constraints, the municipality remains committed to restoring momentum through ongoing planning and engagement with sector departments and funding partners.

Development Opportunities and Municipal Properties
Your comments regarding development proposals — including the airstrip, the Venster property, vacant plots, the Wildflower Gardens, and the proposed relocation of the casino — have been noted. These matters form part of ongoing discussions relating to local economic development and strategic asset management. Where appropriate, Council is exploring viable partnerships and commercial options that serve the broader interests of our communities.

Law Enforcement, Animal Control and Cleanliness
We are aware of concerns relating to stray livestock, illegal dumping, and general cleanliness. While enforcement is a municipal responsibility, lasting change requires shared accountability between the municipality and residents. Enforcement operations are being strengthened and community awareness efforts continue to promote compliance and shared ownership of public spaces.

Thank you once again for your comments. Council has now concluded its deliberations on the draft budget and related matters, and this response serves to formally close the correspondence on this topic. The municipality reserves the right not to enter into further exchanges on matters addressed herein.

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Yours in service,

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Caledon Ratepayer' Association
Mr. Deon Kruse
Caledon

Email: caledonbbv@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for your correspondence and detailed submission. Your comments and concerns have been noted with regard to the 2025/2026 draft budget. Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

Financial Recovery and Oversight
The municipality acknowledges the serious concerns raised regarding financial mismanagement, irregular expenditure, and the need for a credible turnaround plan. Transparency and ongoing communication with all stakeholders — including communities, community organisations and ratepayers — remains critical to restoring institutional integrity. To this end, the full Council, senior management, and a multidisciplinary team of officials have been engaging extensively with both National and Provincial Treasury. This has involved high-level workshops, in-depth reviews of financial data, and weekly reporting as part of the development of a Financial Recovery Plan. This is a complex and intensive process, and the municipality assures all stakeholders that it is being treated with urgency and seriousness. We are currently awaiting the finalised plan from Treasury, which will be fully integrated into the final municipal budget and IDP. Only once the final recovery plan is presented will the municipality be in a position to communicate its goals and implementation strategy to the broader public. We understand that community buy-in and transparency will be essential in ensuring the success of this plan and will facilitate appropriate engagements once the full picture is available.

Cost Containment and Human Resource Measures
The municipality confirms that several cost containment measures are already being implemented, including:

- The freezing of non-critical vacancies;
- A review of staffing structures to identify possible duplications or underperformance.

- Consideration of further options in line with applicable labour legislation.
- A review of performance-related salary adjustments and broader affordability.
- Assessing the financial viability and necessity of existing service and supply agreements.

These steps are being taken to ensure the long-term sustainability of the institution and to restore public confidence.

Procurement and Tender Processes
Concerns about transparency in tender processes are noted. Strengthening internal controls, involving independent evaluators where feasible, and improving public access to information about awarded contracts are all being considered for our strategy moving forward.

Public Engagement and Communication
The municipality remains open to ongoing constructive engagement with all stakeholders. We value the role of local organisations and residents in communicating with broader communities and assisting in rebuilding trust in local government. Continued participation in formal platforms such as ward committees, IDP processes, and stakeholder forums is encouraged. As for meeting times, various factors are considered including community accessibility to the meeting, availability of senior officials to be part of the meetings as well as availability of venues. In the past we have received complaints of a lack of senior representation at meetings and this time succeeded in getting a large delegation of senior officials to be present to address community concerns at the public participation meetings. We note your concerns and will continue to improve on these engagements.

Water Tariff and Indigent Support
Regarding the proposed water tariff increase, the municipality confirms that its engagements with Overberg Water are ongoing and that every effort has been made to align municipal tariffs as closely as possible with the actual bulk increases. The final proposed increase reflects various adjustments including operational pressures and affordability considerations. It is also important to note that our tariff calculations often rely on weighted averages, given that the municipality works with a range of external service providers alongside our own staff and resources. This is especially true in the case of water supply and electricity, where conditions and providers differ from town to town. However, regardless of the origin of the supply, all purification, maintenance, material provision, and infrastructure upkeep fall under the responsibility of municipal staff and systems—costs that must be factored into service delivery budgets. Support to indigent households will continue under the municipal indigent policy, and all qualifying residents are encouraged to register or update their information to ensure continued access to this assistance.

Thank you once again for your contribution to the public participation process. As stated, the Council has now concluded its workshop process, and this response serves as formal closure to the matters raised in your submission.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Caledon Ratepayer' Association
Mr. Deon Kruse
Caledon

Email: caledonbbv@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

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Thank you once again for your contribution to the public participation process. As stated, the Council has now concluded its workshop process, and this response serves as formal closure to the matters raised in your submission.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Friends of Swannie River
Ms. Janine Venn
Grabouw

Email: friendsofswannieriver@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

The municipality acknowledges and appreciates your detailed input on the challenges and concerns affecting Grabouw and its residents. Your letter reflects a deep care for the town.

Much of what has been raised was indeed part of the robust discussions that took place during the recent council workshop on the 2025/26 budget. Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

The municipality recognises the seriousness of the infrastructural and service delivery concerns outlined in your submission, including ongoing sewerage issues, inconsistent refuse removal, and the strain caused by rapid population growth. These matters remain priority areas in our service delivery planning, with a key focus on infrastructure maintenance and upgrades, better fleet and resource management, and improved law enforcement and monitoring mechanisms.

With regard to the suggested solutions, many of them align with existing or proposed interventions.

These include:

- Ongoing assessments and plans to improve wastewater systems, pump stations, and the town's waste management infrastructure.
- Strategic fleet expansion and improved scheduling across refuse and sanitation services.
- Reinforcing partnerships with provincial and national entities to monitor pollution, enforce environmental regulations, and expand temporary and alternative sanitation options in informal areas.

The idea of conducting an updated population census has been noted. The municipality acknowledges the need for accurate data to guide funding allocations and infrastructure development.

The municipality also takes note of the concerns raised regarding long-time residents and the broader economic, environmental and health implications of service strain. The emotional and historical context you've outlined is not taken lightly.

As stated in previous responses, a financial recovery plan is being finalised with Provincial and National Treasury. This plan, developed through intensive engagements and scrutiny, will form the backbone of efforts to stabilise the municipality's finances and service delivery capacity. Only once this plan is formally concluded can the municipality provide a comprehensive update and begin further broader engagement on its implementation.

In closing, the municipality reiterates its commitment to transparency, responsiveness, and meaningful engagement. Thank you for your comments. The municipality remains committed to ensuring the long-term sustainability of our community. Please note that this response is final, and the municipality reserves the right not to respond to any further correspondence related to this matter.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 Mei 2025

Riviersonderend Belastingbetalersvereniging
Mnr. Francois Roux
Riviersonderend

Email: ekke445@gmail.com

Geagte Meneer/Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

Baie dankie vir u terugvoer rakende verskeie aspekte van dienslewering in u omgewing. Die Raad het u kommentaar tydens die amptelike Raadswerkswinkel wat op 8 Mei 2025 plaasgevind het, oorweeg. Ons wil graag soos volg reageer op die kernpunte wat u uitgelig het:

1. Tyd van Begrotingsvergadering
Neem asseblief kennis dat 'n versoek vanaf die RSE Sportforum op 8 April 2025 ontvang is. Na oorlegpleging is die versoek goedgekeur en die tyd van die vergadering is op 9 April 2025 gewysig.

Neem verder kennis dat die volgende kommunikasiemediums gebruik is:

- Kennisgewing aan Geregistreerde Belanghebbendes
- Kennisgewing aan Wykskomiteelede
- Kennisgewing van Facebook

Weens finansiële beperkings het ons nie pamflette of kennisgewings gedruk nie

2. Deurnis-subsidie
Die verhoging van die afsnypunt vir kwalifisering onder die Deurnis-subsidie is 'n noodsaaklike en verantwoordelike stap, gegewe die sosio-ekonomiese profiel van die Theewaterskloof Munisipaliteit. Die munisipaliteit huisves 'n groot aantal lae-inkomste huishoudings en val onder een van die mees sosio-ekonomies benadeelde gebiede in die provinsie.

Die nasionale regering voorsien deur die Equitable Share-toekenning spesifiek vir die ondersteuning van arm gemeenskappe en om toegang tot basiese dienste te bevorder.

Verder bly Theewaterskloof se drempels vir subsidie-kwalifisering steeds laer as dié van baie ander munisipaliteite, wat getuig van 'n gestruktureerde en inklusiewe benadering tot

dienslewering. Hierdie beleid help om kwesbare huishoudings teen stygende koste te beskerm en dra by tot gemeenskapsstabiliteit en welstand op lang termyn.

3. Watertariefverhoging

Die finale voorgestelde verhoging weerspieël verskeie aanpassings, insluitend operasionele druk en oorwegings rakende bekostigbaarheid. Dit is ook belangrik om daarop te let dat die munisipaliteit se tariefberekenings dikwels gebaseer is op gewigte gemiddelde kostes, aangesien die munisipaliteit met 'n verskeidenheid van eksterne diensverskaffers werk, tesame met ons eie personeel en hulpbronne. Dit is veral waar in die geval van water- en elektrisiteitsvoorsiening, waar omstandighede en diensverskaffers van dorp tot dorp verskil. Ongeag waar die diens vandaan kom, val alle suiwering, instandhouding, materiaalvoorsiening en infrastruktuuronderhoud steeds onder die verantwoordelikheid van die munisipale personeel en stelsels — kostes wat in diensleweringsbegrotings ingereken moet word. Ondersteuning aan behoeftige huishoudings sal voortgaan ingevolge die munisipale beleid vir behoeftiges, en alle kwalifiserende inwoners word aangemoedig om te registreer of hul inligting op te dateer om voortgesette toegang tot hierdie bystand te verseker.

4. Salarisse en Dienslewering

Wat die personeelkoste aanbetref: word verhoogde koste deels aangedryf deur die geprojekteerde salarisaanpassings, insluitend kollektiewe bedingingsprosesse en ander statutêre vereistes.

5. Middelinkomste huishoudings

Die munisipaliteit neem kennis van die bekommernisse wat geopper is oor die impak van tariefverhogings op middelinkomste huishoudings, sowel as die volhoubaarheid van plaaslike ondernemings en die breër ekonomiese klimaat. Tydens die mees onlangse raadwerkswinkel is hierdie kwessies uitvoerig bespreek, en daar is duidelikheid gegee dat die begroting gefinaliseer is met die oog op wye strukturele uitdagings, insluitend stygende insetkoste, ou skuldlas en 'n dringendheid om finansiële volhoubaarheid te herstel. Ons verseker u dat geen besluite oor tariefverhogings ligtelik geneem is nie. Inteendeel was dit baie belangrik vir die Raad dat ons tariewe aanpas om dienslewering verantwoordelikhede te kan nakom, maar met 'n streng fokus op die bekostigbaarheid vir die betaler.

6. Plaaslike Ekonomie

Met betrekking tot die impak op die plaaslike ekonomie en besighede, erken die munisipaliteit die belangrikheid van 'n stabiele en ondersteunende sake-omgewing. Hierdie bekommernisse is geldig, en daarom is dit 'n prioriteit om deur ons beplande strategiese grondontwikkeling en beleggingstrategieë, die voorwaardes vir ekonomiese groei te verbeter. Die rol van besighede in

die skepping van werksgeleenthede en die bevordering van volhoubare gemeenskappe is nie net waardevol nie, maar noodsaaklik.

Baie dankie vir u kommentaar en deelname aan die openbare proses. Die munisipaliteit bly verbind tot deursigtige beplanning, verantwoordelike besteding en volhoubare dienslewering in alle gemeenskappe.

Neem asseblief kennis dat hierdie reaksie finaal is en dat die munisipaliteit die reg voorbehou om nie verdere korrespondensie oor hierdie kwessies te beantwoord nie.

Die uwe in Dienslewering

Mnr. Walter Hendricks
WAARNEMENDE MUNISIPALE BESTUURDER
THEEWATERSKLOOF MUNISIPALITEIT

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29 Mei 2025

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Geagte Meneer/Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

Baie dankie vir u terugvoer rakende verskeie aspekte van dienslewering in u omgewing. Die Raad het u kommentaar tydens die amptelike Raadswerkswinkel wat op 8 Mei 2025 plaasgevind het, oorweeg. Ons wil graag soos volg reageer op die kernpunte wat u uitgelig het:

1. Watergehalte en Watervoorsiening
Riviersonderend het twee primêre waterbronne:

1. Water direk vanaf die Riviersonderendrivier gepomp
2. Water uit 'n keerwal in die Olifantsrivier, wat via 'n pyplyn na die pompstasie graviteer

Die swaartekragpypleiding vanaf die Olifantsrivierwal het tydens die groot vloede in Mei 2021 aansienlike strukturele skade opgedoen, wat 'n impak het op die konsekwente watervoorsiening.Die seisoenale veranderinge in waterkwaliteit, veral gedurende die somer wanneer riviervlakke daal en watervloei verlangsaam, was 'n herhalende probleem. Die onaangename smaak wat soms ervaar word, hou verband met die teenwoordigheid van Geosmin – 'n natuurlike organiese verbinding wat nie skadelik is vir gesondheid nie, maar wel die smaak en reuk van water beïnvloed.

Theewaterskloof Munisipaliteit maak gebruik van 'n onafhanklike diensverskaffer wat die drinkwater maandeliks toets, en enige afwykings word onmiddellik reggestel.

Die uwe in Dienslewering

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29 Mei 2025

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Geagte Meneer/Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

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Met betrekking tot die verhoging van watertariewe wil ons beklemtoon dat hierdie aanpassings nooit oningelig gemaak word nie. Tariewe word ingelig deur stygende bedryfskoste, veroudering van infrastruktuur en die behoefte om aan nasionale waterveiligheid en diensstandaarde te voldoen. Dit gesê, ons erken ook dat verhogings gebalanseer moet word teen die gemeenskap se vermoë om te betaal.

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Die uwe in Dienslewering

Mnr. Walter Hendricks
WAARNEMENDE MUNISIPALE BESTUURDER
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29 Mei 2025

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Geagte Meneer/Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

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Theewaterskloof Munisipaliteit maak gebruik van 'n onafhanklike diensverskaffer wat die drinkwater maandeliks toets, en enige afwykings word onmiddellik reggestel.

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Die uwe in Dienslewering

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29 Mei 2025

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Geagte Meneer/Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2025-2026

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Die uwe in Dienslewering

Mnr. Walter Hendricks
WAARNEMENDE MUNISIPALE BESTUURDER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Mr./Ms. Des Kehl

Email: dkehl99@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for your submission regarding the proposed water tariff adjustment. Your input was noted and considered during the official Council Workshop held on 8 May 2025, where various public comments were reviewed in preparation for the finalisation of the 2025/2026 budget. We would like to respond as follows:

Water Tariff Adjustment
We wish to assure you that tariff adjustments are never implemented arbitrarily. They are informed by a range of critical factors, including the rising costs of maintaining aging infrastructure, compliance with national water quality and service standards, and the need to respond to growing demand in the context of climate variability.

That said, we are acutely aware that any increase in cost of living — particularly where it is perceived as unfair — can cause concern among residents. The municipality remains committed to ensuring that all tariff decisions are balanced against the economic realities faced by our communities, especially vulnerable households. Options for targeted relief and indigent support are continually reviewed to ensure fair access to essential services.

It is also important to note that our tariff calculations often rely on weighted averages, given that the municipality works with a range of external service providers alongside our own staff and resources. This is especially true in the case of water supply and electricity, where conditions and providers differ from town to town. However, regardless of the origin of the supply, all purification, maintenance, material provision, and infrastructure upkeep fall under the responsibility of municipal staff and systems—costs that must be also factored into service delivery budgets.

Thank you for your comments. The municipality remains committed to ensuring the long-term sustainability of our community. Please note that this response is final, and the municipality reserves the right not to respond to any further correspondence related to this matter.

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Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Mr./Ms. Michelle Kehl
5 Keurboom Street
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Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Thank you for taking the time to submit your feedback on the draft budget during the recent public participation process. Your engagement is valued and forms an important part of the municipality's commitment to transparent and inclusive governance. Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

Water Tariff and Indigent Support
Regarding the proposed water tariff increase, the municipality confirms that its engagements with various Water Boards are ongoing and that every effort has been made to align municipal tariffs as closely as possible with the actual bulk increases. The final proposed increase reflects various adjustments including operational pressures and affordability considerations. They are necessary to ensure the continued and sustainable delivery of basic services to all residents across the municipality.

It is also important to note that our tariff calculations often rely on weighted averages, given that the municipality works with a range of external service providers alongside our own staff and resources. This is especially true in the case of water supply and electricity, where conditions and providers differ from town to town. However, regardless of the origin of the supply, all purification, maintenance, material provision, and infrastructure upkeep fall under the responsibility of municipal staff and systems — costs that must be factored into service delivery budgets.

Support to indigent households will continue under the municipal indigent policy, and all qualifying residents are encouraged to register or update their information to ensure continued access to this assistance.

Thank you once again for your contribution to the public participation process. As stated, the Council has now concluded its workshop process, and this response serves as formal closure to the matters raised in your submission.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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29 May 2025

Mr./Ms. Mogamat Faeez Stevens
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Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2025-2026

Council considered your comments during the official Council Workshop held on 8 May 2025, and we would like to respond as follows:

Tariff Increase

Water Business Tariffs	Financial Year										
	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Water basic	R66.10	R92.10	R99.20	R108.20	R118.80	R144.80	R156.50	R169.10	R182.70	R199.20	R209.00
Water consumption											
0 - 30 kl	R11.90	R12.40	R13.40	R14.60	R16.50	R20.00	R24.00	R26.50	R29.10	R31.80	R33.40
31 - 40 kl	R15.90	R17.00	R18.30	R20.00	R25.20	R31.40	R34.00	R36.80	R39.80	R43.40	R45.60
41 - kl	R23.40	R25.00	R26.90	R29.40	R37.20	R46.20	R49.90	R53.90	R58.30	R63.60	R66.80
Percentage increase	10%	7%	8%	9%	8%	24%	8%	8%	8%	9%	5%

With regard to the increase in water tariffs, we want to emphasize that these changes are never implemented at random. They are influenced by the requirement to adhere to national water safety and service regulations, aging infrastructure, and growing operating costs. However, we also understand that increases must be weighed against the community's financial capacity, especially for those who are vulnerable.

The proposed adjustments are part of a broader strategy to ensure sustainable service delivery, maintain infrastructure, and meet increasing water demands in a changing climate. We do, however, take seriously the fact that any financial increase, particularly one that is viewed as unjust, can lead to resentment and mistrust.

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Water Infrastructure

Riviersonderend has two primary water sources:

1. Water pumped directly from the Riviersonderend River
2. Water from a weir in the Olifants River, which gravitates via a pipeline to the pump station

Unfortunately, the gravity pipeline from the Olifants River weir sustained considerable damage during the major flood in May 2021. There is no road access to the pipeline making it very difficult to maintain and repair.

Fencing and zone meters

Fences and gates are vandalised on a weekly basis and the municipality is trying to repair them as soon as possible. The zone meters installed was also vandalised, but the municipality planned to replace the meters in the 2025/26 financial book year.

The general condition of the pump house and surrounding infrastructure

The municipality is constantly in the process of repairing/upgrading infrastructure as the budget allows.

Pipe bursts

Pipe bursts are inevitable, and the Municipality is doing everything in its power to complete repairs as soon as possible.

Thank you for your comments and taking the time to participate in our public participation process. The municipality remains committed to ensuring the long-term sustainability of our community. Please note that this response is final, and the municipality reserves the right not to respond to any further correspondence related to this matter.

Yours in Service Delivery

Mr. Walter Hendricks
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

Theewaterskloof
Municipality

THEEWATERSKLOOF MUNICIPALITY

2025 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT

Date 09 May 2025

Theewaterskloof Municipality

IDP & SDBIP

- Agree with findings and recommendations.
- The extract below depicts current realities.

- The Municipality's unmet KPIs were primarily due to underspending on specific projects, grants and capital budget, which were largely driven by procurement planning challenges, tender process delays and delays in tender processes and contractor delays linked to the ongoing FRP process; and

Theewaterskloof Municipality

SDF / CEF

- During the 2023/2024 financial year the Municipal Spatial Development Framework was reviewed. On 27 June 2024, the Theewaterskloof Municipal Council resolved to adopt and approve the reviewed Municipal Spatial Development Framework for Theewaterskloof Municipality.
- However, the 2024 SDF has not yet been implemented, as it has not been incorporated into the IDP amendment process. Consequently, the Municipality has placed the implementation of the amended SDF on hold until it can be adopted alongside the next IDP amended scheduled for 2025 to ensure compliance with the relevant Legislation.
- In terms of the CEF, the comments from the various Provincial were noted and the document was amended accordingly. The amended CEF was approved with SDF on 27 June 2024.
- The municipality is currently undertaking various housing projects across the municipal area in consultation with the Technical Services Directorate. These developments are also circulated to Provincial Government, where applicable. The priority project list as contained in the current SDF document remains as is.
- The SDF does not demarcate areas for Inclusionary housing however, the housing department together with property management department is investigating the viability of affordable housing project on Municipal owned land.

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Theewaterskloof
Municipality

2024/25 MTREF
Assessment Response

Theewaterskloof Municipality

MTREF (Operating Budget 2025 - 2026)

- Will present a surplus on operating budget 2025 - 2026.
- The 2025-26 budget is still unfunded predominately due to the outstanding creditors (Cashflow Management, payment arrangements and postponements), and the limitation on cashback provisions such as post- employment benefits and rehabilitation of landfill (as reflected in A8).
- Regular Budget Funding Plan, Financial Recovery Plan and Revenue Value Chain ongoing engagements.
- Further consideration are required by the Budget Steer Committee in response to Public Participation and SIME Assessment Report.
- Only commitments and planned operational procurement remained on budget.

2025/26 Medium Term Revenue & Expenditure Framework			
Description	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Revenue (excluding capital transfers and contributions)	816 432	827 528	850 922
Total Expenditure	854 695	878 927	899 978
Surplus/(Deficit)	(38 263)	(51 399)	(49 056)

2025/26 Medium Term Revenue & Expenditure Framework			
Description	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Revenue (excluding capital transfers and contributions)	816 432	827 528	850 922
Capital Grants	71 509	141 934	145 552
Total Expenditure	854 695	878 927	899 978
Surplus/(Deficit)	33 246	90 535	96 496

Theewaterskloof Municipality

MTREF (Operating Budget 2025 - 2026)

3.3.1 Budget Overview

Table 2 Budget overview for the 2025/26 MTREF Budget

Theewaterskloof	CURRENT YEAR			MEDIUM TERM REVENUE					
Description	2024/25	2024/25	2024/25	2025/26	2025/26	2026/27	2026/27	2027/28	2027/28
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
Total Operating Revenue (excluding capital transfers and contributions)	787 657	781 073	775 073	816 432	810 432	827 528	821 258	850 922	844 495
Total Operating Expenditure	787 445	834 254	816 271	854 695	831 628	878 927	853 886	899 978	873 792
Surplus/(Deficit)	212	(53 181)	(41 198)	(38 263)	(21 196)	(51 399)	(32 629)	(49 056)	(29 297)
Non Cash Items									
Depreciation & asset impairment	162 811	146 709	128 726	152 406	129 336	157 658	132 617	160 677	134 491
A4: Total Operating Budget Restated Result	163 023	93 528	87 528	114 143	108 143	106 258	99 988	111 621	105 194
A5: Total Capital Expenditure	219 175	181 964	82 905	87 430	80 507	151 708	136 722	152 037	135 617
Funded by:									
Transfers recognised - capital	112 738	65 373	67 750	66 477	65 673	92 170	127 845	37 398	131 178
Borrowing	97 604	–	–	10 000	10 000	3 553	3 553	–	–
Internally generated funds	8 833	15 155	15 155	4 834	4 834	5 325	5 325	4 439	4 439
A7 - Cash/cash equivalents at the year end:	(207 685)	(180 028)	(30 260)	(137 096)	(10 796)	(224 343)	(3 647)	(169 549)	24 187
A8 - Surplus / (shortfall) after application of cash and investments	(258 894)	(50 413)	(199 813)	236 814	(181 899)	413 403	(178 821)	743 981	(154 658)
BUDGET FUNDING POSITION	UNFUNDED			UNFUNDED		UNFUNDED		UNFUNDED	

Source: A1 schedules, NT funding tool, TABB data strings.

Theewaterskloof Municipality

MTREF (Operating Budget 2025 - 2026)

- We agree that expenditure must come with stringent controls. Discipline are required from Top to Bottom and consequence management must be enforced.

- Strong Policy Implementation and Management Accountability (SCM, Cost Containment, Expenditure and Liability Management with Accountable Contract Management)

Theewaterskloof Municipality

MTREF Revenue

We agree that the Collection Rate and our Cash Coverage must improve. Consistency is key in operations and No concessions must be further allowed.

- An application of a grant was approved for a Business Billing Audit. The aim of the project is to send out monthly statements to all Consumers that are accurate and that are sent to the right address to ensure timeous payment of accounts to increase the public confidence in the billing system and thus resulting in a positive cash flow.
- Credit Control and Debt Collection is monitored weekly.
- **Smart metering funding** remains a huge challenge to aid Credit Control.
- ESKOM Distribution areas recorded for biggest portion of Outstanding Debt of 84% at the end of April 2025.
- A Write-Off Committee meeting is scheduled for 22 May 2025. The outstanding amount on debtor's accounts who were approved and included in the Indigent register which will be included in the agenda of the Write-off committee meeting in terms of the Municipality's Indigent Policy.

Theewaterskloof Municipality

MTREF Revenue

Property Rates:

Current 2024/2025

Category	Bergrivier	Cape Agulhas	Drakenstein	George	Hessequa	Langeberg	Overstrand	Saldanha	Stellenbosch	Swartland	Swellendam	Theewaterskloof
Residential	0.00857	0.007245	0.007749	0.006197	0.007639	0.0075	0.004547	0.006638	0.005387	0.00536	0.00862	0.009513
Business & Commercial	0.00986	0.009191	0.013172	0.012392	0.007829	0.015	0.007957	0.013277	0.011858	0.008769	0.00992	0.019026
Industrial	0.00986	0.009561	0.013172	0.012392	0.007829	0.015	0.007957	0.013277	0.011313	0.008769	0.00992	0.019026
Agricultural	0.00188	0.001812	0.007749	0.001594	0.001374	0.0019	0.001137	0.000665	0.001347	0.00134	0.00216	0.001903

HIGH	LOW	AVERAGE	TWK ABOVE AVG
0.009513	0.004547	0.007114	0.00239925
0.019026	0.007829	0.011521	0.0075065
0.019026	0.007829	0.011506	0.007519667
0.007749	0.000665	0.002072	-0.00016875

2025/2026 Proposed

Category	Bergrivier	Cape Agulhas	Drakenstein	George	Hessequa	Langeberg	Overstrand	Saldanha	Stellenbosch	Swartland	Swellendam	Theewaterskloof
Residential	0.01012	0.007245	0.0060055	0.006537835	0.008097	0.008	0.004988	0.0070363	0.004298	0.005623	0.00931	0.010179
Business & Commercial	0.01113	0.009595	0.0102094	0.01307356	0.008299	0.0159	0.008729	0.0140736	0.009284	0.009374	0.01071	0.020358
Industrial	0.01113	0.009982	0.0102094	0.01307356	0.008299	0.0159	0.008729	0.0140736	0.009676	0.009374	0.01071	0.020358
Agricultural	0.00253	0.001892	0.0060055	0.00168167	0.001542	0.002	0.001248	0.0007049	0.001098	0.001406	0.00233	0.002036

HIGH	LOW	AVERAGE	TWK ABOVE AVG
0.010179	0.004398	0.007295	0.00288403
0.020358	0.008299	0.011724	0.008634203
0.020358	0.008299	0.011793	0.00856512
0.0060055	0.0007049	0.00204	-3.50583E-06

Proposed increases 2024/2025:	%	NOTE
Bergriver	5.53%	Agricultural properties tariff increase of 19,91%
Cape Agulhas	4.40%	Residential 0%
Drakenstein	-22.50%	New GV
George	5.50%	
Hessequa	6.00%	
Langeberg	6.00%	
Overstrand	9.70%	
Saldanha	6.00%	
Stellenbosch	-18.40%	Business -22,01%, Industrial -14.47%, New GV
Swartland	4.90%	Business & Industrial 6,9%
Swellendam	8.00%	
Theewaterskloof	7.00%	

Theewaterskloof Municipality

MTREF Revenue:

Proposed Mainstream Revenue Tariffs 2025-2026

- Property Rates – 7% (Benchmarking was conducted by comparing our municipality with neighboring municipalities.)
- Water – 8%
- Refuse – 5%
- Sanitation – 5%
- Electricity – 11.32% (within NERSA guidelines and approved Cost of Supply)

Determination of Tariffs is a balance between being Cost Reflective to cover the rendering of Basic Services, Consumer Payment Ability and Financial Sustainability.

Theewaterskloof Municipality

MTREF Assessment Response (Revenue)

Reference page	31
Key finding	In accordance with MFMA Circular No. 129, it is recommended that the Municipality reconciles its most recent consolidated general valuation (GV) roll with its current billing system using the GV Reconciliation Tool provided by National Treasury.
Municipal response	Currently busy exploring the utilization of the tool in collaboration with the service provider (Metval).
Key finding	The discrepancies that have been identified in the draft budget's supporting schedules between Table SA11 and SA12b
Municipal response	The estimate total was corrected to 20,148 properties as reflected in Table SA11 for the 2025/26 financial year and will be aligned across all budget schedules.

Theewaterskloof Municipality

MTREF Assessment Response (Revenue)

Reference page	32
Key finding	Therefore, municipalities that are already levying DCs in terms their pre-existing DC policy or DC by-law, as at the date of commencement of this Act, must ensure that it complies with this amended Act within 36 months after the date of commencement of the Act, While municipalities intending to levy DCs, their municipal councils must adopt a resolution for the municipality to levy the DCs, and thereafter develop their policy that is compliant with the Act.
Municipal response	Theewaterskloof Municipality have a Development Charges Policy that have been accepted by Council and is being implemented as per development / land use applications submitted to Council. Theewaterskloof Municipality is in the process reviewing the policy as per the SDBIP.

Theewaterskloof Municipality

MTREF Assessment Response (Expenditure)

Reference page	33
Key finding	Bulk Electricity
Municipal response	Budgeted R 96 million in the draft budget has been adjusted to R 139 million.

Reference page	34
Key finding	Safeguarding and Security
Municipal response	Contracts for safeguarding and security has been terminated during 2024/2025. A new tender to be advertised for competitive rates
Key finding	Employee related costs
Municipal response	Overtime cost saving measures implemented by Accounting Officer. Overtime for April has shown a substantial decline.

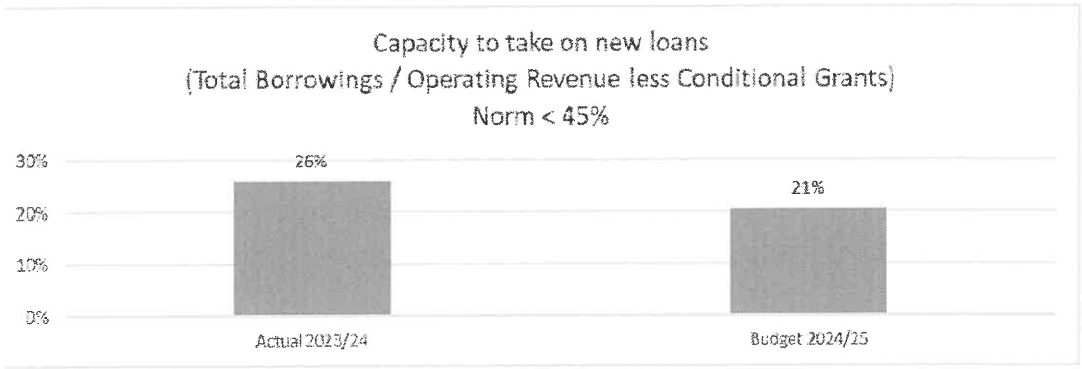
Theewaterskloof Municipality

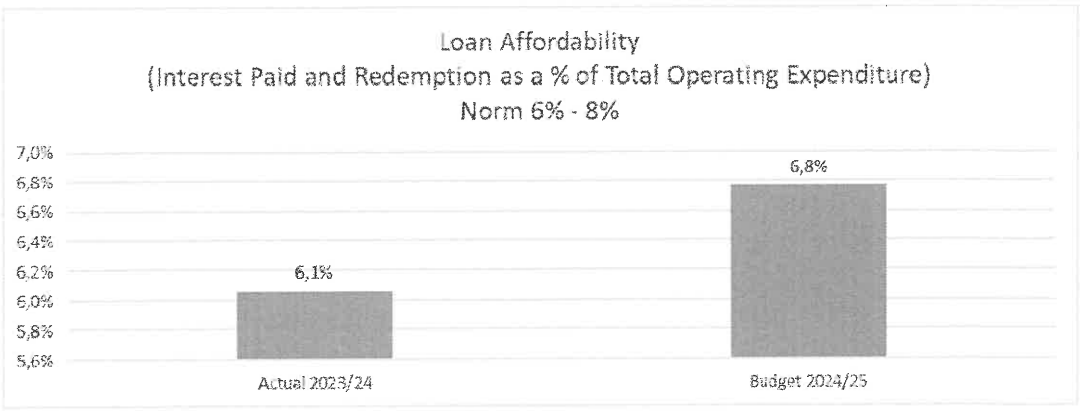
MTREF Assessment Response (Expenditure)

Reference page	36
Key finding	Borrowing
Municipal response	The amount of R 3.6 million for 2026/2027 was incorrectly classified as borrowing and should be Capital out of Revenue. Provision for repayment of borrowings budget for 2026/2027 of R 33 million will be less due to settlement of a loan to the amount of R 8.4 million in April 2025. This will result in a further saving on finance charges.

Theewaterskloof Municipality

MTREF Assessment Response (Expenditure)





Theewaterskloof Municipality

MTREF Assessment Response (SCM)

Reference page	39
Key finding	SCM policy and Preferential Procurement Policy
Municipal response	Will be included with the tabling of the final budget for 2025/2026
Key finding	The Municipality's Infrastructure Delivery and Procurement Framework remains aligned to the repealed MFM A Circular 77 instead of Circular 106.
Municipal response	Will be implemented after consultation and guidance with Provincial Treasury

Theewaterskloof Municipality

MTREF Assessment Response (SCM)

Reference page	44
Key finding	**Insufficient SCM Involvement in the IDP Process** Although the SCM policy acknowledges demand management as a tool for aligning procurement with IDP priorities, it fails to clearly define SCM's role in the formulation, amendment, or review of the Integrated Development Plan (IDP). **Misalignment Between IDP and Procurement Plan** A comparative analysis of the IDP (May 2023) and the 2025/26 Procurement Plan revealed significant discrepancies in the financial values of listed projects. These inconsistencies point to poor coordination between strategic planning and procurement functions, undermining
Municipal response	Columns have been included in the procurement plan to indicate the IDP and Strategic objectives.

Theewaterskloof Municipality

MTREF Assessment Response (Assets)

Reference page	2
Key finding	All SCM and Asset Management policies provided require substantial reform to ensure compliance and enable intended efficiencies, including asset condition assessments
Municipal response	With the review of the Asset Management policy, a peer-to-peer review was done based on best practices.
Key finding	No evidence of whether Asset Register informs the IDP and/or Procurement Plan and/or Budget
Municipal response	Exploring to include IDP reference after projects have been completed in collaboration with user departments.

Theewaterskloof Municipality

MTREF Assessment Response (Assets)

Reference page	40
Key finding	Asset Management Policy: Effective from 1 July 2025; however, it remains unclear whether this was included in the council resolution, as no such resolution was provided for verification.
Municipal response	Last changes approved by Council was on the 30 May 2023 and has been reviewed each year, but there were no changes for council to approve.
Key finding	The Municipality is still excel reliant on preparation and maintenance of an asset register
Municipal response	The asset register is within the collaborator system and all transactions relating to an asset is processed on the system. No transacting is done outside the system as the Asset Management system and the Financial Management System transactions integrate. The reports from the system is presented in excel.

Theewaterskloof Municipality

MTREF Assessment Response (Assets)

Reference page	46
Key finding	Provision is made for the annual review of the policy; however, the policy was last approved on 30 May 2023.
Municipal response	Last changes approved by Council was on the 30 May 2023 and has the policy been reviewed each year, but there were no changes for council to approve.
Key finding	The PT notes that disposals are provided for in the policy, but that there is also an Administration of Immovable Property Policy which was not provided to the PT for review.
Municipal response	Will be submitted
Key finding	All other key points
Municipal response	Noted and will attend to.

Theewaterskloof Municipality

MTREF Assessment Response (Assets)

Reference page	47
Key finding	The municipality is still excel-reliant and has not migrated its asset registers to the ERP asset management module.
Municipal response	The asset register is within the collaborator system and all transactions relating to an asset is processed on the system. No transacting is done outside the system as the Asset Management system and the Financial Management System transactions integrate. The reports from the system is presented in excel.
Key finding	Register makes provision for condition ratings (Condition Movement & Condition Opening) per financial year, however there were no changes recorded across all 31,260 assets from 23/24 to 24/25, suggesting that condition assessments are not being performed.
Municipal response	The electronic verification system makes provision for condition assessments with the movable asset verification. A full asset verification of infrastructure is required to depict the assets spatially to perform condition assessments.

Theewaterskloof
Municipality

Key Areas for Discussion

Theewaterskloof Municipality

Priority 1 (Electricity):

- Theewaterskloof's biggest challenge remains the fact that it does not supply electricity in all of its towns and to some of the biggest industrial consumers.
- The Municipality is responsible for distribution of electricity and reticulation in the towns of Caledon, Greyton, Riviersonderend and Villiersdorp, while Eskom directly supplies electricity to Botrivier, Genadendal, Grabouw, Tesselaarsdal and the agricultural areas. (IDP)
- The primary consequences are loss of revenue and the inability to use electricity as a successful debt collection and credit control measure (IDP).
- Inadequate capital funding to eradicate infrastructure backlog timeously.
- Electricity outages – impacting treatment plants where quality of water purification and sewerage treatment are directly impacted.
- Lack of generators and alternative energy impacting service delivery.
- Illegal and unsafe electrical connections pose risks to public safety and exacerbates the strain on the electrical infrastructure.
- Addressing community needs for high mast lights and floodlights is essential for enhancing public safety and promoting community well-being.

Theewaterskloof Municipality

RESPONSIVENESS TO ENERGY DEMAND AND PROVISION

Municipal challenges

- Electricity outages, lack of backup power, pose serious risks to infrastructure reliability.
- Agree with Findings

Addressing community needs for high mast lights and floodlights is essential for enhancing public safety and promoting community well-being.

- 80% was completed (predominantly Grabouw), the rest requires more funding preferably INEP Grant

Theewaterskloof Municipality

Priority 2 (Water):

- ❑ Agree with Municipal Challenges identified in Report.
- ❑ Water expenditure decreased due to continuous replacement of Ageing Infrastructure, which decreased water-losses, and reduces overtime, chemicals and other related expenditure on the operational budget.
- ❑ Along with MISA collaboration water losses has been target as a main Priority and measures has been put in place.
- ❑ TWK is currently busy with first phase sec 78 investigation in terms of bulk sources for water, this will enable future planning in terms of source development and management of the necessary bulk water to various towns.

Theewaterskloof Municipality

Responsiveness to water services demand and provision

- Bulk water provision remains a significant concern, particularly in Villiersdorp where current yields are inadequate to meet projected future growth, risking potential supply shortfalls (under future growth scenarios). Similarly, in Caledon, long-term expansion under high growth scenarios is similarly constrained by insufficient water sources, highlighting the need to explore additional supply options
- Agree, TWK embarked in a bulk water provision investigation for a long-term plan up to 2040
- Aging infrastructure further exacerbates distribution losses, intensifying the need for urgent, comprehensive upgrades. However, limited capital funding and persistent issues such as vandalism and theft of infrastructure and equipment make addressing these challenges more difficult.
- Agree, Studies executed in this current Financial year also concluded to similar outcome.

Theewaterskloof Municipality

RESPONSIVENESS TO WATER SERVICES DEMAND AND PROVISION

Finding:
The maintenance of existing water provision infrastructure as well as water infrastructure investment needs to remain a priority to prepare sufficiently demand growth which could negatively impact consumers, businesses as well as municipal revenue.

Municipal Response:
Agree

Theewaterskloof Municipality

Priority 3 (Wastewater):

- Agree with Municipal Challenges identified in Report.
- Caledon newly refurbished wastewater treatment works in operation and currently sufficient hydraulic design capacity exist.
- As the new section of WWTW, so there is enough capacity in Genadendal, Grabouw, Villiersdorp, and Greyton
- Busy upgrading Botrivier and operational in Riviersonderend

Theewaterskloof Municipality

Priority 4 (Waste Removal):

- ❑ Agree with municipal challenges identified in report.
- ❑ Acknowledged by council as strategic risk and high priority.
- ❑ Tender has been put in place, moving away from landfill site to transfer stations and drop off.
- ❑ Space will be created at the transfer station for recycling to deter vandalism and theft.

Theewaterskloof Municipality

Responsiveness to Waste Removal Demand and Provision

- Waste avoidance through education and public awareness is also listed as a top priority (IDP).
- Disagree, Caledon, Transfer station has been final constructed. Riviersonderend has been made operational functional, however the challenge with Caledon transfer station is the construction of the slip way from the N2 to the Facility, which is a financial challenge for the Organization.
- Greyton drop off has alleviated the landfill process that waste is also carted to Karwayderskraal
- Waste avoidance through education and public awareness is also listed as a top priority (IDP).
- Collab Whatsapp, Recycling contractor is also placing emphasis on awareness on recycling and waste reduction and diversion

Theewaterskloof Municipality

Priority 5 (Roads and Stormwater):

- ❑ Roads and Stormwater remains high priority.
- ❑ Due to ever-increasing backlogs (funding constraints) and weather conditions (including floods) this infrastructure requires imminent attention.
- ❑ 8% allocated on Capital Budget in 2024-2025 which illustrates balance on prioritizing service delivery expectations.
- ❑ Technical Services can elaborate on Key Projects envisaged over MTREF period.

Theewaterskloof
Municipality

Capital Budget Discussion

Theewaterskloof Municipality

Funding Mix & External Borrowing Strategy

- ❑ YTD Review will inform Outer Year provision.
- ❑ Mindful of crimping National and Provincial grant funding.
- ❑ Own revenue under pressure due to current Cashflow challenges.
- ❑ Need to build Capital Replacement Reserve.
- ❑ Borrowings option will be exhausted after 2024-2025 proposed take on.

When assessing whether to take up new loans, two ratios need to be considered, being the capacity ratio and affordability ratio. The capacity ratio indicates whether an entity has the capacity to take on additional loans, of which the norm is that the entity's debt may not exceed 45% of its operational revenue (excluding conditional grants). The affordability ratio indicates whether an entity will be able to afford potential new loans to be taken up, of which the norm is that the interest and capital repayments may not exceed between 6% to 8% of operational expenditure. Therefore, the two ratios need to be assessed as one, and not in isolation.

Theewaterskloof Municipality

Key service delivery & fiscal risks

- ❑ Improve Collection Rate and Cash Coverage (TWK).
- ❑ Smart meter funding (NT, PT and TWK)
- ❑ Fleet replacement funding.
- ❑ Build Cash Reserves (TWK).
- ❑ Reduce Excessive and/or Non-Essential Spending (TWK).
- ❑ Compliance and prompt execution of Procurement Plan (TWK).
- ❑ Functional and Competent Bid Committees (TWK and PT).
- ❑ Need additional/external funding to rollout COS on all core services (WCG and National Departments).
- ❑ Favorable Roll-over Applications (WCG and National Departments).
- ❑ Asset Management Support (PT).
- ❑ Improved Communications and Application Processes / Periods (TWK, WCG and National Departments).

Theewaterskloof
Municipality

THANK YOU

ITEM HEADING

SC10/2025 DIRECTORATE FINANCE: CONSIDERATION AND APPROVAL OF THE FINAL BUDGET 2025/2026 AND INDICATIVE FOR THE PROJECTED TWO OUTER YEARS 2026/2027AND 2027/2028

[English version of the report is the original]

FILE NUMBER

5/1/1-2025/2026; 5/1/1-2026/2027; 5/1/1-2027/2028

PURPOSE / AIM OF REPORT

This report serves to submit to Council for consideration the MTREF for 2025/2026, proposed tariffs, and amendments to budget related policies, the IDP, Supply Chain Management Procurement Plan, Service Delivery and Budget Implementation Plan as well as the Service Standards.

BACKGROUND

In accordance with section 16 of the Municipal Finance Management Act, No 56 of 2003 the Municipal Council must at least 30 days before the start of the budget year consider approval of the annual budget.

DISCUSSION

As contained in the detailed report.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As contained in the detailed report.

LEGAL IMPLICATIONS (ITEM AUTHOR)

Section 16 of the Municipal Finance Management Act, 56 of 2003 and the Municipal Budget and Reporting Regulations.

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council resolves that Final Annual Operating Budget of the municipality for the financial year 2025/2026 and indicative for the two projected Outer Years 2026/2027 and 2027/2028 be approved as set out on Tables A1, A2, A3 and A4.**

2. That Council resolves that the Final Annual Capital Budget of the municipality for the financial year 2025/2026 and indicative for the two projected Outer Years 2026/2027 and 2027/2028 be approved as set out on Tables A1, A5 and SA36.

3. That Council resolves that the Monthly Cash Flow Forecasts with appropriate amendments be approved as the Cash Flow Budget of the Council for the 2025/2026 financial year as set out on Tables A1 and A7.

4. That Council resolves to adopt the "Spatial Development Framework" as part of the Integrated Development Plan, as regulated by the Municipal Systems Act (Act 32 of 2000), a directed in terms of Section 22 of the Bill on the Land Use Planning Act.

5. That Council resolves that the Final Tariff Charges are approved for the Financial Year 2025/2026. (Annexure A).

6. That the Final Monthly Indigent Subsidy in respect of 6kl Water, 70KwH Electricity, Refuse, Sewer and Informal Settlement Plot Rental (where applicable) are approved and that the applicable free basic services subsidies be calculated on the approved tariffs for the applicable services and measurable units.

7. That it be noted that "Unfunded Functions" and "Underfunded Functions" are fully budgeted for at present service levels and in respect of Housing.

8. That note is taken that Internal Division of Costs(Departmental Charges) are calculated based on expected budgeted time spent, measurable units/quantities, cost, and that tariffs are determined accordingly.

9. The unfunded position will be responded to, through a Financial Recovery Plan (FRP) regulated in S139 of the Constitution/ MFMA coordinated by National Treasury and will be tab It is recommended:

10. That Council resolves that Final Annual Operating Budget of the municipality for the financial year 2025/2026 and indicative for the two projected Outer Years 2026/2027 and 2027/2028 be approved as set out on Tables A1, A2, A3 and A4.

11. That Council resolves that the Final Annual Capital Budget of the municipality for the financial year 2025/2026 and indicative for the two projected Outer Years 2026/2027 and 2027/2028 be approved as set out on Tables A1, A5 and SA36.

12. That Council resolves that the Monthly Cash Flow Forecasts with appropriate amendments be approved as the Cash Flow Budget of the Council for the 2025/2026 financial year as set out on Tables A1 and A7.

13. That Council resolves to adopt the "Spatial Development Framework" as part of the Integrated Development Plan, as regulated by the Municipal Systems Act (Act 32 of 2000), a directed in terms of Section 22 of the Bill on the Land Use Planning Act.

14. That Council resolves that the Final Tariff Charges are approved for the Financial Year 2025/2026. (Annexure A).

15. That the Final Monthly Indigent Subsidy in respect of 6kl Water, 70KwH Electricity, Refuse, Sewer and Informal Settlement Plot Rental (where applicable) are approved and that the applicable free basic services subsidies be calculated on the approved tariffs for the applicable services and measurable units. led in Council by June 2025.

16. That Council resolves to adopt the following Amendments to the Policies as per Annexure B:

    16.1. Borrowing Policy
    16.2. Creditor Policy
    16.3. Rates Policy
    16.4. Indigent Policy
    16.5. Credit and Debt Collection Policy
    16.6. Writing-off Irrecoverable Debt Policy
    16.7. Supply Chain Management Policy
    16.8. Funding and Reserves Policy
    16.9. Cash and Investment Policy
    16.10. Tariff Policy

17. That Council take note that the following Budget related policies have been reviewed internally with no amendments:

    17.1. Virement Policy
    17.2. Budget Policy
    17.3. Asset Management Policy
    17.4. Short-term insurance Policy
    17.5. Payroll Management and Administration Policy
    17.6. Infrastructure Policy

18. That Council resolves that the Final Procurement Plan are approved for the Financial Year 2025/2026. (Annexure C).

19. That Council resolves that the Final Long Term Financial Plan is approved for the Financial Year 2025/2026. (Annexure D).

20. That Council take cognisance of the Service Standards. (Annexure E)

Theewaterskloof Municipality

Final Budget

2025/2026 to 2027/2028

29 May 2025

English is original version

Copies of this document can be viewed:

- In the foyer of all municipal offices
- All public libraries within the municipality
- At www.twk.gov.za

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Abbreviations and Acronyms

IDP	Integrated Development Plan
MTREF	Medium Term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
kl	Kilolitre
kWh	Kilowatt
VAT	Value Added Tax
SMME	Small Micro and Medium Enterprises
CPI	Consumer Price index
MFMA	Municipal Finance Management Act 56 of 2003
GFS	Government Financial Statistics
MBRR	Municipal Budget and Reporting Regulations
GRAP	Generally Recognized Accounting Practice
MSA	Municipal Systems Act
MIG	Municipal Infrastructure Grant
LED	Local Economic Development
SDBIP	Service Delivery Budget Implementation Plan
DoRA	Division of Revenue Act
PDO	Predetermined Objectives
KPI	Key Performance Indicator
KPA	Key Performance Area
RBIG	Regional Bulk Infrastructure Grant
MTBPS	Medium Term Budget Policy Statement

1. Council Resolutions

1. That Council resolves that Final Annual Operating Budget of the municipality for the financial year 2025/2026 and indicative for the two projected Outer Years 2026/2027 and 2027/2028 be approved as set out on Tables A1, A2, A3 and A4.
2. That Council resolves that the Final Annual Capital Budget of the municipality for the financial year 2025/2026 and indicative for the two projected Outer Years 2026/2027 and 2027/2028 be approved as set out on Tables A1, A5 and SA36.
3. That Council resolves that the Monthly Cash Flow Forecasts with appropriate amendments be approved as the Cash Flow Budget of the Council for the 2025/2026 financial year as set out on Tables A1 and A7.
4. That Council resolves to adopt the "Spatial Development Framework" as part of the Integrated Development Plan, as regulated by the Municipal Systems Act (Act 32 of 2000), a directed in terms of Section 22 of the Bill on the Land Use Planning Act.
5. That Council resolves that the Final Tariff Charges are approved for the Financial Year 2025/2026. (Annexure A).
6. That the Final Monthly Indigent Subsidy in respect of 6kl Water, 70KwH Electricity, Refuse, Sewer and Informal Settlement Plot Rental (where applicable) are approved and that the applicable free basic services subsidies be calculated on the approved tariffs for the applicable services and measurable units.
7. That it be noted that "Unfunded Functions" and "Underfunded Functions" are fully budgeted for at present service levels and in respect of Housing.
8. It should be noted that Internal Division of Costs (Departmental Charges) are calculated based on expected budgeted time spent, measurable units/quantities, cost, and that tariffs are determined accordingly.
9. The unfunded position will be responded to, through a Financial Recovery Plan (FRP) regulated in S139 of the Constitution/ MFMA coordinated by National Treasury and will be tabled in Council by June 2025.

10.1 That Council resolves to adopt the following Amendments to the Policies as per Annexure B:

1) Borrowing Policy
2) Creditor Policy
3) Rates Policy
4) Indigent Policy
5) Credit and Debt Collection Policy
6) Writing-off Irrecoverable Debt Policy
7) Supply Chain Management Policy
8) Funding and Reserves Policy
9) Cash and Investment Policy
10) Tariff Policy

10.2 That Council take note that the following Budget related policies have been reviewed internally with no amendments:

1) Virement Policy
2) Budget Policy
3) Asset Management Policy
4) Short-term insurance Policy
5) Payroll Management and Administration Policy
6) Infrastructure Policy

11. That Council resolves that the Final Procurement Plan are approved for the Financial Year 2025/2026. (Annexure C).

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12. That Council resolves that the Final Long Term Financial Plan is approved for the Financial Year 2025/2026. (Annexure D).

13. That Council take cognisance of the Service Standards. (Annexure E)

2. Executive summary

LEGAL REQUIREMENTS

The MTREF for 2025/26 to 2027/2028 were compiled in accordance with the requirements of the relevant legislation, of which the following are the most important –

- The Constitution of the Republic of South Africa, Act 108 of 1996;
- The Municipal Structures Act, Act 117 of 1998;
- The Municipal Systems Act, Act 32 of 2000;
- The Municipal Finance Management Act, Act 56 of 2003;
- The Municipal Budget and Reporting Regulations promulgated on 17 April 2009; and
- The Division of Revenue Act

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the Integrated Development Plan.

The following budget principles and guidelines directly informed the compilation of the 2025/26 to 2027/2028 MTREF –

- National Treasury's MFMA Circulars were used to guide the compilation of the MTREF;
- Headline inflation predictions;
- National outcomes and priorities;
- NERSA guidelines;
- The priorities and targets in relation to the key strategic focus areas as determined in the IDP;
- Tariff and property rates revenue stream increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, or instance the cost-of-living increases and cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- External loans will be taken up during this budget year as a means of supporting the Capital Budget, to enhance service delivery.

Growth to the Theewaterskloof Municipality's Medium Term Revenue and Expenditure Framework (MTREF) is based on a combination of factors such as (relatively low) generic growth to core tariff-based services, operational efficiencies, and revenue-related policies aimed at optimising and sustaining all income sources.

The MTREF-based Revenue and Expenditure Projections assumed inflation-linked annual adjustments. The main challenges experienced during the compilation of the 2025/26 MTREF can be summarised as follows:

- The increased costs associated with bulk electricity, placing upward pressure on tariff increases to consumers. Continued high tariff increases may soon render municipal services financially unaffordable and impact negatively on revenue collection targets;
- Reprioritisation of capital projects and operating expenditure within the financial affordability limits of the Budget, taking the cash position into account;
- Salary increases for municipal staff salary requirement to fill funded vacant, critical and essential positions in accordance with the Salary and Wage Collective Agreement;
- National and local economic difficulties (low economic growth)
- Above inflation increases in essential maintenance costs

- Old infrastructure which needs to be consistently maintained or replaced
- Reduced consumption of water and electricity in response to water restrictions and load shedding

The following further key parameters which are informed by the need to recover costs and to balance the budget were considered for the 2025/26 financial year:

Tariff increases:

- Assessment Rates 7%
- Water 8%
- Sanitation (Sewer) 5%
- Solid Waste (Refuse) 5%
- Electricity 11.32% (within NERSA guidelines and approved Cost of Supply Study)

The following table provides a consolidated overview of the proposed 2025/2026 MTREF taking into consideration tariff adjustments and increases to input costs:

Description R thousand	Current Year 2024/25	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Operating Revenue	(954 129)	(922 836)	(1 016 493)	(1 045 112)
Total Operating Expenditure	843 462	884 103	909 665	931 488
(Suplus)/Deficit for the year	(110 667)	(38 733)	(106 828)	(113 624)
Total Capital Expenditure	180 170	88 830	151 708	152 037

Total operating revenue is projected to decrease by 3.28 per cent or R 31 million for the 2025/26 financial year when compared to the 2024/25 Budget. For the two outer years, operational revenue will increase by 10.1% and 2.8% respectively, equating to a total revenue growth of R 122 million over the MTREF when compared to the 2024/25 financial year.

The major items of operating revenue are as follows:

Description R thousand	Current Year 2024/25	Budget Year 2025/26	% of Total Revenue	Growth 2024/25 - 2025/26
Property Rates	161 124	173 070	19%	7%
Service Charges	345 658	370 088	40%	7%
Operational grants	169 146	182 290	20%	8%
Capital grants	163 712	72 237	8%	-56%
Other own Revenue	114 488	125 151	14%	9%
	954 129	**922 836**	**100%**	-3%

Other Own Revenue is the biggest part (9%) of the municipality's revenue followed by operational grants (8%) and property rates and service charges at (7%). There has been a decrease in the growth of the capital grants (56%) when compared to the 2024/25 financial year. The reduction in capital grants decrease is attributable to the MIG Grant and Housing Grant being the only capital grants received for the 2025/26 financial year.

The major operating expenditure items are summarised below:

	Current Year 2024/25	Budget Year 2025/26	% of Total Expenditure	Growth 2024/25 - 2025/26
Employee costs	283 124	315 821	36%	12%
Remuneration of councillors	14 356	15 017	2%	5%
Depreciation & asset impairment	35 691	35 541	4%	0%
Finance charges	49 933	47 551	5%	-5%
Materials and bulk purchases	172 235	180 997	20%	5%
Transfers and grants	8 017	12 080	1%	51%
Other expenditure	280 105	277 096	31%	-1%
	843 462	**884 103**	**100%**	4,8%

Total operating expenditure for the 2025/26 financial year amounts to R 884 million, which represents an increase of R 41 million (4.8%) from 2024/25.

Description R thousand	Current Year 2024/25	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Capital Expenditure	180 170	88 830	151 708	152 037

The capital expenditure amounts to R 88 million and has decreased by 51 % when compared to the 2024/25 adjustment budget. The outer year's increase to R 152 million in 2026/2027 and in 2027/2028.

Successful alignment of Theewaterskloof Municipality's service delivery priorities, as embodied in the updated IDP and its focus areas, objectives and perspectives, to that of National and Provincial Governments is seen as critical if the Municipality wants to achieve its developmental goals. The Strategic Focus Areas developed by Theewaterskloof Municipality are as follows:

- Financial Viability
- Good Governance
- Institutional Development
- Basic Service Delivery
- Local Economic Development

3. Operating Revenue and Expenditure Framework

Functional Classification Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional									
Governance and administration	**256 906**	**297 402**	**282 253**	**344 903**	**307 110**	**307 110**	**341 109**	**355 657**	**366 515**
Executive and council	869	515	640	560	604	604	113	113	113
Finance and administration	256 037	296 887	281 613	344 343	306 507	306 507	340 996	355 544	366 402
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**55 423**	**71 391**	**70 473**	**120 697**	**171 443**	**171 443**	**94 724**	**146 424**	**149 329**
Community and social services	11 085	11 086	11 208	11 228	11 218	11 218	11 151	11 598	12 315
Sport and recreation	17	37	58	50	50	50	51	53	55
Public safety	25 080	33 554	19 283	28 436	29 588	29 588	26 742	26 753	26 759
Housing	19 241	26 714	39 923	80 983	130 587	130 587	56 780	108 020	110 200
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 179**	**11 859**	**32 543**	**41 302**	**49 060**	**49 060**	**41 009**	**41 737**	**43 297**
Planning and development	4 909	3 805	24 605	31 238	32 730	32 730	32 447	32 796	34 118
Road transport	7 270	8 054	7 938	10 064	16 329	16 329	8 562	8 941	9 179
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**322 519**	**319 340**	**403 263**	**393 502**	**426 515**	**426 515**	**445 994**	**472 675**	**485 971**
Energy sources	125 039	119 192	148 969	168 892	178 959	178 959	192 659	207 466	213 080
Water management	91 350	91 246	120 940	115 703	116 259	116 259	122 030	127 676	131 210
Waste water management	50 188	53 964	58 149	62 787	68 894	68 894	66 373	69 510	71 582
Waste management	55 942	54 937	75 205	46 119	62 403	62 403	64 932	68 023	70 099
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**647 027**	**699 992**	**788 532**	**900 405**	**954 129**	**954 129**	**922 836**	**1 016 493**	**1 045 112**
Expenditure - Functional									
Governance and administration	**200 532**	**213 040**	**237 127**	**233 351**	**250 982**	**250 982**	**255 560**	**266 791**	**273 282**
Executive and council	24 926	26 316	27 838	22 300	26 164	26 164	26 370	27 557	28 246
Finance and administration	173 193	183 889	206 466	207 469	221 660	221 660	225 867	235 763	241 477
Internal audit	2 413	2 836	2 822	3 582	3 158	3 158	3 322	3 472	3 559
Community and public safety	**72 691**	**105 515**	**178 054**	**107 038**	**109 672**	**109 672**	**118 705**	**111 376**	**114 134**
Community and social services	11 159	10 951	98 343	21 203	17 856	17 856	19 290	20 111	20 588
Sport and recreation	9 757	15 185	15 292	11 802	10 124	10 124	11 606	12 128	12 431
Public safety	42 398	56 521	47 491	53 389	57 287	57 287	59 739	62 428	63 988
Housing	9 378	22 859	16 928	20 643	24 406	24 406	28 069	16 709	17 127
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**54 300**	**60 927**	**94 051**	**84 865**	**78 362**	**78 362**	**86 609**	**90 295**	**92 434**
Planning and development	13 894	17 692	32 501	39 953	33 646	33 646	38 275	39 997	40 997
Road transport	40 406	43 229	61 516	44 790	44 613	44 613	48 275	50 235	51 373
Environmental protection	–	7	34	123	103	103	60	63	64
Trading services	**285 957**	**406 149**	**387 312**	**361 762**	**404 201**	**404 201**	**422 989**	**440 952**	**451 381**
Energy sources	110 462	115 141	125 740	135 153	163 767	163 767	182 675	190 734	195 413
Water management	67 158	192 448	128 788	90 043	99 426	99 426	92 654	96 497	98 728
Waste water management	47 659	50 530	66 274	62 530	67 276	67 276	67 499	70 113	71 631
Waste management	60 678	48 030	66 510	74 037	73 732	73 732	80 162	83 608	85 608
Other	**197**	**170**	**553**	**428**	**244**	**244**	**240**	**251**	**257**
Total Expenditure - Functional	**613 678**	**785 803**	**897 096**	**787 445**	**843 462**	**843 462**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit) for the year	**33 349**	**(85 811)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**

4. Capital Expenditure

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	–	–	–	12 370	12 074	12 074	12 074	–	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	2 344	11 454	4 782	11 413	4 493	4 493	4 493	–	6 000	6 271
Vote 5 - Economic Development and Planning	–	–	24 486	62 783	123 684	123 684	123 684	37 079	71 380	110 200
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	7 783	26 343	–	–	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	8 953	373	–	5 000	–	–	–	–	–	–
Vote 13 - Waste water management	12 085	3 460	10 303	25 057	2 979	2 979	2 979	13 594	21 653	3 609
Vote 14 - Water	1 960	18 479	11 491	8 162	10 418	10 418	10 418	–	–	5 351
Vote 15 - Directorate Development and Community Services	2 819	1 761	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**35 945**	**61 870**	**51 062**	**124 785**	**153 649**	**153 649**	**153 649**	**50 673**	**99 033**	**125 431**
Single-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	131	3 312	1 505	276	409	409	409	110	–	–
Vote 2 - Community Services	–	–	15 774	29 474	12 035	12 035	12 035	6 400	–	–
Vote 3 - Corporate services	–	–	1 383	1 527	603	603	603	364	–	–
Vote 4 - Electricity	4 767	11 721	13 080	7 290	144	144	144	–	–	–
Vote 5 - Economic Development and Planning	–	–	15 853	14 290	3 257	3 257	3 257	8 209	36 640	–
Vote 6 - Office of the Municipal Manager	–	18	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	11 018	19	45	40	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	4 689	6 393	1 376	–	–	–	–	–	–	–
Vote 13 - Waste water management	14 454	27 597	8 556	19 400	6 504	6 504	6 504	10 793	7 811	7 869
Vote 14 - Water	14 473	17 791	17 532	22 593	3 570	3 570	3 570	12 281	8 224	18 737
Vote 15 - Directorate Development and Community Services	13 249	16 077	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**62 781**	**82 929**	**75 105**	**94 890**	**26 521**	**26 521**	**26 521**	**38 157**	**52 675**	**26 606**
Total Capital Expenditure - Vote	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**
Capital Expenditure - Functional										
Governance and administration	**8 270**	**10 751**	**3 619**	**12 962**	**9 131**	**9 131**	**9 131**	**6 874**	**–**	**–**
Executive and council	–	–	–	–	–	–	–	–	–	–
Finance and administration	8 270	10 732	3 619	12 962	9 131	9 131	9 131	6 874	–	–
Internal audit	–	18	–	–	–	–	–	–	–	–
Community and public safety	**19 584**	**27 667**	**47 164**	**82 508**	**128 259**	**128 259**	**128 259**	**45 288**	**108 020**	**110 200**
Community and social services	260	636	2 112	2 752	791	791	791	–	–	–
Sport and recreation	–	441	5 524	3 420	2 513	2 513	2 513	–	–	–
Public safety	283	229	360	163	14	14	14	–	–	–
Housing	19 042	26 360	39 168	76 173	124 942	124 942	124 942	45 288	108 020	110 200
Health	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**7 146**	**9 113**	**8 264**	**25 290**	**15 042**	**15 042**	**15 042**	**–**	**–**	**–**
Planning and development	376	1 228	1 217	940	2 000	2 000	2 000	–	–	–
Road transport	6 770	7 885	7 048	24 350	13 042	13 042	13 042	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–
Trading services	**63 726**	**97 268**	**67 121**	**98 915**	**27 738**	**27 738**	**27 738**	**36 668**	**43 688**	**41 837**
Energy sources	7 111	23 175	17 862	18 703	4 637	4 637	4 637	–	6 000	6 271
Water management	16 434	36 271	29 024	30 755	13 988	13 988	13 988	12 281	8 224	24 088
Waste water management	26 540	31 056	18 860	44 457	9 113	9 113	9 113	24 387	29 464	11 478
Waste management	13 641	6 766	1 376	5 000	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**
Funded by:										
National Government	24 954	25 311	38 489	35 855	32 346	32 346	32 346	27 537	34 900	36 380
Provincial Government	19 261	27 369	39 763	76 893	29 506	29 506	29 506	44 700	108 020	110 200
District Municipality	–	193	–	–	70	70	70	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		2 568								
Transfers recognised - capital	**44 215**	**55 441**	**78 252**	**112 748**	**61 922**	**61 922**	**61 922**	**72 237**	**142 920**	**146 580**
Borrowing	43 882	64 750	38 095	98 104	–	–	–	10 000	–	–
Internally generated funds	10 629	24 608	9 820	8 823	118 248	118 248	118 248	6 593	8 788	5 457
Total Capital Funding	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**

5. Annual budget tables

The following ten tables set out the municipality's 2025/2026 budget and MTREF to be approved by resolution of Council:

Budget Summary (Table A1)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	127 715	136 354	153 616	161 158	161 124	161 124	161 124	173 070	180 859	185 380
Service charges	267 671	273 786	305 340	330 460	345 658	345 658	345 658	370 088	386 742	396 411
Investment revenue	10 542	11 469	6 151	7 763	3 850	3 850	3 850	6 169	6 447	6 608
Transfer and subsidies - Operational	128 202	144 515	153 872	165 950	169 146	169 146	169 146	182 290	176 434	184 627
Other own revenue	68 649	97 976	89 497	122 326	110 638	110 638	110 638	118 932	123 091	125 506
Total Revenue (excluding capital transfers and contributions)	602 778	664 099	708 476	787 657	790 416	790 416	790 416	850 549	873 573	898 532
Employee costs	238 699	246 990	275 384	273 249	283 124	283 124	283 124	315 821	330 033	338 284
Remuneration of councillors	11 900	12 686	13 189	14 356	14 356	14 356	14 356	15 017	15 693	16 085
Depreciation and amortisation	31 651	32 476	34 188	35 811	35 691	35 691	35 691	35 541	35 541	35 511
Interest	20 011	32 479	41 699	47 642	49 933	49 933	49 933	47 551	49 690	50 933
Inventory consumed and bulk purchases	120 767	122 894	141 348	140 644	172 235	172 235	172 235	180 997	189 141	193 870
Transfers and subsidies	1 766	8 528	1 952	5 781	8 017	8 017	8 017	12 080	0	0
Other expenditure	188 891	349 276	389 335	269 961	280 105	280 105	280 105	277 096	289 566	296 805
Total Expenditure	613 685	805 328	897 096	787 445	843 462	843 462	843 462	884 103	909 665	931 488
Surplus/(Deficit)	(10 907)	(141 229)	(188 621)	212	(53 045)	(53 045)	(53 045)	(33 554)	(36 092)	(32 956)
Transfers and subsidies - capital (monetary allocations)	44 249	52 856	78 252	112 748	61 922	61 922	61 922	72 237	142 920	146 580
Transfers and subsidies - capital (in-kind)	–	2 568	1 804	–	101 790	101 790	101 790	50	–	–
Surplus/(Deficit) after capital transfers & contributions	33 342	(85 804)	(108 564)	112 960	110 667	110 667	110 667	38 733	106 828	113 624
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	33 342	(85 804)	(108 564)	112 960	110 667	110 667	110 667	38 733	106 828	113 624
Capital expenditure & funds sources										
Capital expenditure	98 726	144 799	126 167	219 675	180 170	180 170	180 170	88 830	151 708	152 037
Transfers recognised - capital	44 215	55 441	78 252	112 748	61 922	61 922	61 922	72 237	142 920	146 580
Borrowing	43 882	64 750	38 095	98 104	–	–	–	10 000	–	–
Internally generated funds	10 629	24 608	9 820	8 823	118 248	118 248	118 248	6 593	8 788	5 457
Total sources of capital funds	98 726	144 799	126 167	219 675	180 170	180 170	180 170	88 830	151 708	152 037
Financial position										
Total current assets	261 293	237 596	121 476	124 852	110 251	110 251	110 251	114 557	122 364	132 686
Total non current assets	1 111 567	1 217 523	1 256 253	1 570 408	1 407 567	1 407 567	1 407 567	1 461 548	1 578 462	1 695 795
Total current liabilities	135 628	194 679	325 776	203 190	356 389	356 389	356 389	374 159	386 372	391 285
Total non current liabilities	289 725	361 204	328 922	486 799	327 731	327 731	327 731	329 514	335 195	344 313
Community wealth/Equity	927 800	837 889	723 031	1 005 270	833 698	833 698	833 698	872 432	979 259	1 092 883
Cash flows										
Net cash from (used) operating	77 467	(25 220)	75 837	138 860	93 955	93 955	93 955	96 516	182 057	172 838
Net cash from (used) investing	(97 452)	(141 433)	(124 731)	(220 847)	(72 108)	(72 108)	(72 108)	(89 422)	(152 403)	(152 791)
Net cash from (used) financing	21 878	86 587	(20 640)	64 283	(26 494)	(26 494)	(26 494)	(10 866)	(29 275)	(16 776)
Cash/cash equivalents at the year end	165 982	85 916	16 383	(18 737)	11 736	11 736	11 736	7 964	8 343	11 614
Cash backing/surplus reconciliation										
Cash and investments available	178 819	99 745	31 258	(2 308)	20 385	20 385	20 385	17 305	18 431	22 509
Application of cash and investments	142 993	195 573	273 307	136 507	314 470	314 470	314 470	275 499	294 090	295 580
Balance - surplus (shortfall)	35 826	(95 828)	(242 049)	(138 815)	(294 085)	(294 085)	(294 085)	(258 195)	(275 660)	(273 071)
Asset management										
Asset register summary (WDV)	1 096 423	1 202 754	1 250 872	1 553 039	1 393 787	1 393 787		1 447 076	1 563 243	1 679 768
Depreciation	31 651	32 476	34 188	35 811	35 691	35 691		35 541	35 541	35 511
Renewal and Upgrading of Existing Assets	69 601	75 900	68 110	127 253	42 490	42 490		43 068	37 688	35 566
Repairs and Maintenance	119 741	121 372	160 562	127 935	134 824	134 824		148 681	155 371	159 256
Free services										
Cost of Free Basic Services provided	43 443	–	–	51 866	53 438	53 438		56 991	59 556	61 045
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	1	3	3	3	3	3		2	2	2
Sanitation/sewerage:	2	2	2	1	1	1		1	1	1
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

Explanatory notes Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance.

3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is negative over the MTREF.
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget and indicates that new borrowing exceeds the repayment of loans
        iii. Internally generated funds are financed from a combination of the current operating surplus and input VAT reclaimed on conditional grants. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The municipality's cash flow remains positive over the MTREF; however it is declining and care should be exercised to ensure that the Municipality does not experience cash flow problems.

4. The section on Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality are increasing. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Budgeted Financial Performance (Revenue and Expenditure by standard classification) (Table A2)

Functional Classification Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional									
Governance and administration	256 906	297 402	282 253	344 903	307 110	307 110	341 109	355 657	366 515
Executive and council	869	515	640	560	604	604	113	113	113
Finance and administration	256 037	296 887	281 613	344 343	306 507	306 507	340 996	355 544	366 402
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	55 423	71 391	70 473	120 697	171 443	171 443	94 724	146 424	149 329
Community and social services	11 085	11 086	11 208	11 228	11 218	11 218	11 151	11 598	12 315
Sport and recreation	17	37	58	50	50	50	51	53	55
Public safety	25 080	33 554	19 283	28 436	29 588	29 588	26 742	26 753	26 759
Housing	19 241	26 714	39 923	80 983	130 587	130 587	56 780	108 020	110 200
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	12 179	11 859	32 543	41 302	49 060	49 060	41 009	41 737	43 297
Planning and development	4 909	3 805	24 605	31 238	32 730	32 730	32 447	32 796	34 118
Road transport	7 270	8 054	7 938	10 064	16 329	16 329	8 562	8 941	9 179
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	322 519	319 340	403 263	393 502	426 515	426 515	445 994	472 675	485 971
Energy sources	125 039	119 192	148 969	168 892	178 959	178 959	192 659	207 466	213 080
Water management	91 350	91 246	120 940	115 703	116 259	116 259	122 030	127 676	131 210
Waste water management	50 188	53 964	58 149	62 787	68 894	68 894	66 373	69 510	71 582
Waste management	55 942	54 937	75 205	46 119	62 403	62 403	64 932	68 023	70 099
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	647 027	699 992	788 532	900 405	954 129	954 129	922 836	1 016 493	1 045 112
Expenditure - Functional									
Governance and administration	200 532	213 040	237 127	233 351	250 982	250 982	255 560	266 791	273 282
Executive and council	24 926	26 316	27 838	22 300	26 164	26 164	26 370	27 557	28 246
Finance and administration	173 193	183 889	206 466	207 469	221 660	221 660	225 867	235 763	241 477
Internal audit	2 413	2 836	2 822	3 582	3 158	3 158	3 322	3 472	3 559
Community and public safety	72 691	105 515	178 054	107 038	109 672	109 672	118 705	111 376	114 134
Community and social services	11 159	10 951	98 343	21 203	17 856	17 856	19 290	20 111	20 588
Sport and recreation	9 757	15 185	15 292	11 802	10 124	10 124	11 606	12 128	12 431
Public safety	42 398	56 521	47 491	53 389	57 287	57 287	59 739	62 428	63 988
Housing	9 378	22 859	16 928	20 643	24 406	24 406	28 069	16 709	17 127
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	54 300	60 927	94 051	84 865	78 362	78 362	86 609	90 295	92 434
Planning and development	13 894	17 692	32 501	39 953	33 646	33 646	38 275	39 997	40 997
Road transport	40 406	43 229	61 516	44 790	44 613	44 613	48 275	50 235	51 373
Environmental protection	–	7	34	123	103	103	60	63	64
Trading services	285 957	406 149	387 312	361 762	404 201	404 201	422 989	440 952	451 381
Energy sources	110 462	115 141	125 740	135 153	163 767	163 767	182 675	190 734	195 413
Water management	67 158	192 448	128 788	90 043	99 426	99 426	92 654	96 497	98 728
Waste water management	47 659	50 530	66 274	62 530	67 276	67 276	67 499	70 113	71 631
Waste management	60 678	48 030	66 510	74 037	73 732	73 732	80 162	83 608	85 608
Other	197	170	553	428	244	244	240	251	257
Total Expenditure - Functional	613 678	785 803	897 096	787 445	843 462	843 462	884 103	909 665	931 488
Surplus/(Deficit) for the year	33 349	(85 811)	(108 564)	112 960	110 667	110 667	38 733	106 828	113 624

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is an illustration of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile standardised reports.

2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity and Water.

4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Finance and Administration.

Budgeted Financial Performance (Revenue and Expenditure by municipal vote) (Table A3)

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote									
Vote 1 - Directorate Finance	231 605	259 680	278 314	331 225	298 658	298 658	332 267	346 422	357 052
Vote 2 - Community Services	–	–	40 536	51 342	52 934	52 934	48 458	49 391	50 390
Vote 3 - Corporate services	–	–	1 369	11 498	6 272	6 272	6 746	7 045	7 218
Vote 4 - Electricity	125 039	119 192	148 969	168 892	178 959	178 959	192 659	207 466	213 080
Vote 5 - Economic Development and Planning	–	–	42 241	84 281	134 984	134 984	59 759	111 133	113 390
Vote 6 - Office of the Municipal Manager	731	355	567	447	447	447	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation S	41 626	56 895	22 241	28 110	34 318	34 318	29 613	29 829	31 091
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	55 942	54 937	75 205	46 119	62 403	62 403	64 932	68 023	70 099
Vote 13 - Waste water management	50 188	53 964	58 149	62 787	68 894	68 894	66 373	69 510	71 582
Vote 14 - Water	91 350	91 246	120 940	115 703	116 259	116 259	122 030	127 676	131 210
Vote 15 - Directorate Development and Community Se	49 425	63 722	–	–	–	–	–	–	–
Total Revenue by Vote	645 905	699 992	788 532	900 405	954 129	954 129	922 836	1 016 493	1 045 112
Expenditure by Vote *to be appropriated*									
Vote 1 - Directorate Finance	75 694	77 445	123 973	102 434	99 466	99 466	105 568	110 132	112 782
Vote 2 - Community Services	–	–	259 019	175 054	187 169	187 169	187 974	196 133	200 869
Vote 3 - Corporate services	–	–	70 823	79 351	86 950	86 950	90 148	94 168	96 471
Vote 4 - Electricity	110 385	115 141	125 740	135 153	163 767	163 767	182 675	190 734	195 413
Vote 5 - Economic Development and Planning	–	(0)	34 831	35 937	35 723	35 723	42 297	42 023	43 072
Vote 6 - Office of the Municipal Manager	8 870	9 869	8 400	9 280	8 336	8 336	9 713	10 150	10 403
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation S	32 526	41 036	12 738	23 627	21 618	21 618	25 414	16 107	16 510
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	60 678	48 030	66 510	74 037	73 732	73 732	80 162	83 608	85 608
Vote 13 - Waste water management	47 659	50 530	66 274	62 530	67 276	67 276	67 499	70 113	71 631
Vote 14 - Water	67 158	192 448	128 788	90 043	99 426	99 426	92 654	96 497	98 728
Vote 15 - Directorate Development and Community Se	209 593	251 297	–	–	–	–	–	–	–
Total Expenditure by Vote	612 563	785 796	897 096	787 445	843 462	843 462	884 103	909 665	931 488
Surplus/(Deficit) for the year	33 342	(85 804)	(108 564)	112 960	110 667	110 667	38 733	106 828	113 624

Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 illustrates the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the GFS classification and not necessarily the organisational structure of the Municipality.

Function	Income R'000	Expenditure R'000	Admin Charges R'000	Surplus/(Deficit) R'000
Water	122 030	95 091	11 372	15 568
Electricity	192 659	182 675	10 699	(715)
Waste Water Management	66 373	69 499	8 274	(11 401)
Refuse Removal	64 932	80 162	8 021	(23 251)

Budgeted Financial Performance (Revenue and Expenditure) (Table A4)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue										
Exchange Revenue										
Service charges - Electricity	114 625	114 037	131 841	147 247	152 783	152 783	152 783	170 078	177 732	182 175
Service charges - Water	78 378	79 377	88 007	93 493	96 037	96 037	96 037	103 720	108 387	111 097
Service charges - Waste Water Management	36 981	39 858	43 033	44 970	52 506	52 506	52 506	49 742	51 980	53 280
Service charges - Waste Management	37 686	40 514	42 459	44 749	44 332	44 332	44 332	46 549	48 643	49 859
Sale of Goods and Rendering of Services	5 046	3 338	3 193	26 953	14 790	14 790	14 790	26 616	27 814	28 509
Agency services	7 140	7 636	7 938	9 894	9 894	9 894	9 894	8 417	8 796	9 016
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 907	23 463	23 411	27 426	25 985	25 985	25 985	27 661	28 906	29 628
Interest earned from Current and Non Current Assets	10 542	11 469	6 151	7 763	3 850	3 850	3 850	6 169	6 447	6 608
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	1	1	1	1	-	-	-
Rental from Fixed Assets	2 165	1 855	2 039	1 716	1 716	1 716	1 716	2 076	2 169	2 224
Licence and permits	36	4	2	25	25	25	25	76	79	81
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 361	19 801	19 492	3 406	3 603	3 603	3 603	4 055	4 238	4 344
Non-Exchange Revenue										
Property rates	127 715	136 354	153 616	161 158	161 124	161 124	161 124	173 070	180 859	185 380
Surcharges and Taxes	-	-	1 895	1 917	1 897	1 897	1 897	-	-	-
Fines, penalties and forfeits	26 621	35 670	20 795	34 394	29 870	29 870	29 870	27 812	27 871	27 906
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	128 202	144 515	153 872	165 950	169 146	169 146	169 146	182 290	176 434	184 627
Interest	-	-	5 018	6 117	4 278	4 278	4 278	4 554	4 759	4 878
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 690	514	5 250	5 130	12 988	12 988	12 988	12 003	12 544	12 857
Gains on disposal of Assets	-	395	-	45	45	45	45	114	119	122
Other Gains	1 683	5 301	465	5 301	5 546	5 546	5 546	5 546	5 796	5 940
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**602 778**	**664 099**	**708 476**	**787 657**	**790 416**	**790 416**	**790 416**	**850 549**	**873 573**	**898 532**
Expenditure										
Employee related costs	238 699	246 990	275 384	273 249	283 124	283 124	283 124	315 821	330 033	338 284
Remuneration of councillors	11 900	12 686	13 189	14 356	14 356	14 356	14 356	15 017	15 693	16 085
Bulk purchases - electricity	86 239	87 774	101 021	100 718	125 718	125 718	125 718	139 207	145 471	149 108
Inventory consumed	34 528	35 121	40 327	39 926	46 517	46 517	46 517	41 790	43 670	44 762
Debt impairment	83 302	99 603	88 788	127 000	114 066	114 066	114 066	116 591	121 838	124 884
Depreciation and amortisation	31 651	32 476	34 188	35 811	35 691	35 691	35 691	35 541	35 541	35 511
Interest	20 011	32 479	41 699	47 642	49 933	49 933	49 933	47 551	49 690	50 933
Contracted services	44 724	122 692	141 907	58 065	70 119	70 119	70 119	60 429	63 148	64 727
Transfers and subsidies	1 766	8 528	1 952	5 781	8 017	8 017	8 017	12 080	0	0
Irrecoverable debts written off	-	-	-		0	0	0	0	0	0
Operational costs	60 255	126 935	118 080	76 381	88 709	88 709	88 709	94 466	98 717	101 185
Losses on disposal of Assets	610	46	40 429	3 214	1 564	1 564	1 564	64	67	69
Other Losses	-	-	131	5 301	5 646	5 646	5 646	5 546	5 796	5 940
Total Expenditure	**613 685**	**805 328**	**897 096**	**787 445**	**843 462**	**843 462**	**843 462**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit)	**(10 907)**	**(141 229)**	**(188 621)**	**212**	**(53 045)**	**(53 045)**	**(53 045)**	**(33 554)**	**(36 092)**	**(32 956)**
Transfers and subsidies - capital (monetary allocations)	44 249	52 856	78 252	112 748	61 922	61 922	61 922	72 237	142 920	146 580
Transfers and subsidies - capital (in-kind)	–	2 568	1 804	–	101 790	101 790	101 790	50	-	-
Surplus/(Deficit) after capital transfers & contributions	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**
Income Tax	–	–	–			–				
Surplus/(Deficit) after income tax	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–			–				
Share of Surplus/Deficit attributable to Minorities	–	–	–			–				
Surplus/(Deficit) attributable to municipality	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**
Share of Surplus/Deficit attributable to Associate	–	–	–			–				
Intercompany/Parent subsidiary transactions	–	–	–			–				
Surplus/(Deficit) for the year	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure) excluding capital transfers and contributions.

1. Total revenue excluding capital contributions is R 851 million in 2025/26 and increases to R 899 million by 2027/2028. Operating revenue decreased by 3.28 per cent for 2025/26 and increase by 2.8 per cent for the 2027/28 financial year.

2. Revenue to be generated from property rates is R 173 million in the 2025/26 financial year and increases to R 181 million by 2026/27 which represents 7 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.

3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the third largest component of the revenue basket of the Municipality totaling R 370 million for the 2025/26 financial year and increasing to R 396 million by 2027/2028. For the 2025/26 financial year services charges amount to 7 per cent of the total revenue base.

4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.

5. Employee related costs and bulk purchases are the main cost drivers within the municipality.

Budgeted Capital Expenditure by vote, standard classification and funding (Table A5)

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	–	–	–	12 370	12 074	12 074	12 074	–	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	2 344	11 454	4 782	11 413	4 493	4 493	4 493	–	6 000	6 271
Vote 5 - Economic Development and Planning	–	–	24 486	62 783	123 684	123 684	123 684	37 079	71 380	110 200
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	7 783	26 343	–	–	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	8 953	373	–	5 000	–	–	–	–	–	–
Vote 13 - Waste water management	12 085	3 460	10 303	25 057	2 979	2 979	2 979	13 594	21 653	3 609
Vote 14 - Water	1 960	18 479	11 491	8 162	10 418	10 418	10 418	–	–	5 351
Vote 15 - Directorate Development and Community Services	2 819	1 761	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**35 945**	**61 870**	**51 062**	**124 785**	**153 649**	**153 649**	**153 649**	**50 673**	**99 033**	**125 431**
Single-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	131	3 312	1 505	276	409	409	409	110	–	–
Vote 2 - Community Services	–	–	15 774	29 474	12 035	12 035	12 035	6 400	–	–
Vote 3 - Corporate services	–	–	1 383	1 527	603	603	603	364	–	–
Vote 4 - Electricity	4 767	11 721	13 080	7 290	144	144	144	–	–	–
Vote 5 - Economic Development and Planning	–	–	15 853	14 290	3 257	3 257	3 257	8 209	36 640	–
Vote 6 - Office of the Municipal Manager	–	18	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	11 018	19	45	40	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	4 689	6 393	1 376	–	–	–	–	–	–	–
Vote 13 - Waste water management	14 454	27 597	8 556	19 400	6 504	6 504	6 504	10 793	7 811	7 869
Vote 14 - Water	14 473	17 791	17 532	22 593	3 570	3 570	3 570	12 281	8 224	18 737
Vote 15 - Directorate Development and Community Services	13 249	16 077	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**62 781**	**82 929**	**75 105**	**94 890**	**26 521**	**26 521**	**26 521**	**38 157**	**52 675**	**26 606**
Total Capital Expenditure - Vote	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**
Capital Expenditure - Functional										
Governance and administration	**8 270**	**10 751**	**3 619**	**12 962**	**9 131**	**9 131**	**9 131**	**6 874**	**–**	**–**
Executive and council	–	–	–	–	–	–	–	–	–	–
Finance and administration	8 270	10 732	3 619	12 962	9 131	9 131	9 131	6 874	–	–
Internal audit	–	18	–	–	–	–	–	–	–	–
Community and public safety	**19 584**	**27 667**	**47 164**	**82 508**	**128 259**	**128 259**	**128 259**	**45 288**	**108 020**	**110 200**
Community and social services	260	636	2 112	2 752	791	791	791	–	–	–
Sport and recreation	–	441	5 524	3 420	2 513	2 513	2 513	–	–	–
Public safety	283	229	360	163	14	14	14	–	–	–
Housing	19 042	26 360	39 168	76 173	124 942	124 942	124 942	45 288	108 020	110 200
Health	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**7 146**	**9 113**	**8 264**	**25 290**	**15 042**	**15 042**	**15 042**	**–**	**–**	**–**
Planning and development	376	1 228	1 217	940	2 000	2 000	2 000	–	–	–
Road transport	6 770	7 885	7 048	24 350	13 042	13 042	13 042	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–
Trading services	**63 726**	**97 268**	**67 121**	**98 915**	**27 738**	**27 738**	**27 738**	**36 668**	**43 688**	**41 837**
Energy sources	7 111	23 175	17 862	18 703	4 637	4 637	4 637	–	6 000	6 271
Water management	16 434	36 271	29 024	30 755	13 988	13 988	13 988	12 281	8 224	24 088
Waste water management	26 540	31 056	18 860	44 457	9 113	9 113	9 113	24 387	29 464	11 478
Waste management	13 641	6 766	1 376	5 000	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**
Funded by:										
National Government	24 954	25 311	38 489	35 855	32 346	32 346	32 346	27 537	34 900	36 380
Provincial Government	19 261	27 369	39 763	76 893	29 506	29 506	29 506	44 700	108 020	110 200
District Municipality	–	193	–	–	70	70	70	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		2 568								
Transfers recognised - capital	**44 215**	**55 441**	**78 252**	**112 748**	**61 922**	**61 922**	**61 922**	**72 237**	**142 920**	**146 580**
Borrowing	43 882	64 750	38 095	98 104	–	–	–	10 000	–	–
Internally generated funds	10 629	24 608	9 820	8 823	118 248	118 248	118 248	6 593	8 788	5 457
Total Capital Funding	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**

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

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

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The capital budget of 2025/26 makes provision for an amount of R 89 million. This allocation increases to R 152 million in 2026/27 and increases to R 152 million in 2027/28.

3. The capital programme is funded from National and Provincial grants, which includes Municipal Infrastructure Grant (MIG) and Housing, borrowing and internally generated funds from current year surpluses. For 2025/26, capital transfers (excluding VAT) totals R 72 million and increase to R 143 million by 2026/27. Borrowing has been provided at R 10 million for the 2025/26 financial year. Internally generated funding totaling R 7 million for 2025/2026 and R 5 million for 2027/2028. These funding sources are further discussed in detail in section 12 (Overview of Budget Funding).

Budgeted Financial Position (Table A6)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS										
Current assets										
Cash and cash equivalents	165 982	85 916	31 009	–	11 736	11 736	11 736	7 964	8 343	11 614
Trade and other receivables from exchange transactions	70 208	117 082	42 632	40 695	43 423	43 423	43 423	44 106	44 821	45 553
Receivables from non-exchange transactions	16 117	20 178	23 362	57 280	30 619	30 619	30 619	38 014	44 728	51 046
Current portion of non-current receivables	1 561	702	1 787	702	1 787	1 787	1 787	1 787	1 787	1 787
Inventory	–	–	8 949	12 458	8 949	8 949	8 949	8 949	8 949	8 949
VAT	6 827	13 107	13 106	13 107	13 106	13 106	13 106	13 106	13 106	13 106
Other current assets	597	611	631	611	631	631	631	631	631	631
Total current assets	**261 293**	**237 596**	**121 476**	**124 852**	**110 251**	**110 251**	**110 251**	**114 557**	**122 364**	**132 686**
Non current assets										
Investments	12 837	13 829	249	16 429	8 649	8 649	8 649	9 341	10 088	10 895
Investment property	69 974	68 565	67 393	68 565	67 393	67 393	67 393	67 393	67 393	67 393
Property, plant and equipment	1 026 117	1 133 916	1 183 265	1 484 321	1 326 241	1 326 241	1 326 241	1 379 590	1 495 817	1 612 373
Biological assets	–	–	–			–		–	–	–
Living and non-living resources	–	–	–			–		–	–	–
Heritage assets	–	–	–			–		–	–	–
Intangible assets	332	273	214	152	154	154	154	93	33	2
Trade and other receivables from exchange transactions	–	–	–			–		–	–	–
Non-current receivables from non-exchange transactions	–	–	–			–		–	–	–
Other non-current assets	2 306	940	5 131	940	5 131	5 131	5 131	5 131	5 131	5 131
Total non current assets	**1 111 567**	**1 217 523**	**1 256 253**	**1 570 408**	**1 407 567**	**1 407 567**	**1 407 567**	**1 461 548**	**1 578 462**	**1 695 795**
TOTAL ASSETS	**1 372 859**	**1 455 120**	**1 377 729**	**1 695 260**	**1 517 818**	**1 517 818**	**1 517 818**	**1 576 105**	**1 700 826**	**1 828 481**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	18 737	–	–	–	–	–	–
Financial liabilities	13 811	21 368	26 957	29 204	21 257	21 257	21 257	29 689	17 215	14 940
Consumer deposits	4 968	5 486	6 145	6 164	6 513	6 513	6 513	6 904	7 318	7 757
Trade and other payables from exchange transactions	70 208	117 082	197 214	113 954	267 356	267 356	267 356	289 408	310 830	314 559
Trade and other payables from non-exchange transactions	16 117	20 178	54 717	788	16 445	16 445	16 445	652	652	652
Provision	30 523	30 565	40 743	34 343	44 817	44 817	44 817	47 506	50 357	53 378
VAT	–	–		–	–	–	–			
Other current liabilities	–	–	–	–	–	–	–			
Total current liabilities	**135 628**	**194 679**	**325 776**	**203 190**	**356 389**	**356 389**	**356 389**	**374 159**	**386 372**	**391 285**
Non current liabilities										
Financial liabilities	102 775	181 287	154 400	269 769	133 238	133 238	133 238	113 549	96 334	81 394
Provision	186 949	179 917	174 521	217 030	194 493	194 493	194 493	215 965	238 861	262 919
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–			–				
Total non current liabilities	**289 725**	**361 204**	**328 922**	**486 799**	**327 731**	**327 731**	**327 731**	**329 514**	**335 195**	**344 313**
TOTAL LIABILITIES	**425 353**	**555 883**	**654 697**	**689 989**	**684 120**	**684 120**	**684 120**	**703 673**	**721 567**	**735 598**
NET ASSETS	**947 507**	**899 236**	**723 031**	**1 005 270**	**833 698**	**833 698**	**833 698**	**872 432**	**979 259**	**1 092 883**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	887 547	787 836	723 031	1 005 270	833 698	833 698	833 698	872 432	979 259	1 092 883
Reserves and funds	40 253	50 052	–	–	–	–	–	–	–	–
Other										
TOTAL COMMUNITY WEALTH/EQUITY	**927 800**	**837 889**	**723 031**	**1 005 270**	**833 698**	**833 698**	**833 698**	**872 432**	**979 259**	**1 092 883**

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Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with the standards of Generally Recognized Accounting Practice (GRAP), as with the financial Statements, and improves understandability of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily convertible into cash, or liabilities immediately required to be met from cash, appear first.

3. Table A6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
   - Call investments deposits;
   - Consumer debtors;
   - Property, plant and equipment;
   - Trade and other payables;
   - Provisions non-current;
   - Changes in net assets; and
   - Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Budgeted Cash Flows (Table A7)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	117 845	130 393	149 082	149 906	153 229	153 229	153 229	164 590	171 997	176 296
Service charges	232 520	228 345	266 235	273 833	285 702	285 702	285 702	307 731	321 579	329 618
Other revenue	31 733	16 807	23 566	45 601	47 659	47 659	47 659	56 218	58 569	59 934
Transfers and Subsidies - Operational	133 083	144 889	189 864	165 950	137 457	137 457	137 457	166 497	176 434	184 627
Transfers and Subsidies - Capital	44 215	53 130	77 999	112 748	55 339	55 339	55 339	72 237	142 920	146 580
Interest	9 226	10 653	6 135	10 335	6 876	6 876	6 876	9 391	9 813	10 058
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(475 220)	(586 937)	(606 299)	(588 435)	(555 290)	(555 290)	(555 290)	(643 794)	(673 889)	(708 276)
Interest	(11 218)	(14 073)	(21 623)	(25 297)	(28 999)	(28 999)	(28 999)	(24 274)	(25 366)	(26 000)
Transfers and Subsidies	(4 717)	(8 427)	(8 123)	(5 781)	(8 017)	(8 017)	(8 017)	(12 080)	(0)	(0)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**77 467**	**(25 220)**	**75 837**	**138 860**	**93 955**	**93 955**	**93 955**	**96 516**	**182 057**	**172 838**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1 240	1 072	678	45	45	45	45	50	52	53
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	(1 047)	(1 217)	6 227	6 227	6 227	(692)	(747)	(807)
Payments										
Capital assets	(98 692)	(142 504)	(124 363)	(219 675)	(78 380)	(78 380)	(78 380)	(88 780)	(151 708)	(152 037)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(97 452)**	**(141 433)**	**(124 731)**	**(220 847)**	**(72 108)**	**(72 108)**	**(72 108)**	**(89 422)**	**(152 403)**	**(152 791)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	34 863	103 715	–	98 104	–	–	–	10 000	–	–
Increase (decrease) in consumer deposits	136	518	659	349	369	369	369	391	414	439
Payments										
Repayment of borrowing	(13 121)	(17 646)	(21 298)	(34 171)	(26 862)	(26 862)	(26 862)	(21 257)	(29 689)	(17 215)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**21 878**	**86 587**	**(20 640)**	**64 283**	**(26 494)**	**(26 494)**	**(26 494)**	**(10 866)**	**(29 275)**	**(16 776)**
NET INCREASE/ (DECREASE) IN CASH HELD	**1 892**	**(80 066)**	**(69 534)**	**(17 704)**	**(4 646)**	**(4 646)**	**(4 646)**	**(3 773)**	**379**	**3 272**
Cash/cash equivalents at the year begin:	**164 090**	**165 982**	**85 916**	**(1 033)**	**16 383**	**16 383**	**16 383**	**11 736**	**7 964**	**8 343**
Cash/cash equivalents at the year end:	**165 982**	**85 916**	**16 383**	**(18 737)**	**11 736**	**11 736**	**11 736**	**7 964**	**8 343**	**11 614**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

3. Cash and cash equivalents totals R 12 million for 2025/26 financial year and increase to R 8 million by the end of 2027/28.

Cash Backed reserves/accumulated surplus reconciliation (Table A8)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available										
Cash/cash equivalents at the year end	165 982	85 916	16 383	(18 737)	11 736	11 736	11 736	7 964	8 343	11 614
Other current investments > 90 days	(0)	0	14 627	–	0	0	0	0	0	0
Non current Investments	12 837	13 829	249	16 429	8 649	8 649	8 649	9 341	10 088	10 895
Cash and investments available:	178 819	99 745	31 258	(2 308)	20 385	20 385	20 385	17 305	18 431	22 509
Application of cash and investments										
Unspent conditional transfers	15 815	20 053	54 592	663	16 321	16 321	16 321	528	528	528
Unspent borrowing	–	–	–			–				
Statutory requirements	–	–	–			–				
Other working capital requirements	43 565	81 073	177 723	85 072	244 683	244 683	244 683	218 125	233 118	230 780
Other provisions	30 523	30 565	40 743	34 343	44 817	44 817	44 817	47 506	50 357	53 378
Long term investments committed	12 837	13 829	249	16 429	8 649	8 649	8 649	9 341	10 088	10 895
Reserves to be backed by cash/investments	40 253	50 052	–	–	–	–	–	–	–	–
Total Application of cash and investments:	142 993	195 573	273 307	136 507	314 470	314 470	314 470	275 499	294 090	295 580
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	35 826	(95 828)	(242 049)	(138 815)	(294 085)	(294 085)	(294 085)	(258 195)	(275 660)	(273 071)
Creditors transferred to Debt Relief - Non-Current portion	–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	35 826	(95 828)	(242 049)	(138 815)	(294 085)	(294 085)	(294 085)	(258 195)	(275 660)	(273 071)

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table above it can be seen that the situation deteriorates from -R 258 million shortfall to - R 273 million shortfall.

Asset Management (Table A9)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE									
Total New Assets	**29 125**	**68 898**	**58 057**	**92 422**	**137 680**	**137 680**	**45 762**	**114 020**	**116 471**
Roads Infrastructure	15 441	8 707	11 847	–	6 742	6 742	45 288	108 020	110 200
Storm water Infrastructure	1 323	3 559	8 108	–	–	–	–	–	–
Electrical Infrastructure	1 029	9 473	4 880	5 913	4 206	4 206	–	6 000	6 271
Water Supply Infrastructure	526	6 888	20 793	–	–	–	–	–	–
Sanitation Infrastructure	3 783	8 741	5 450	75 983	124 800	124 800	–	–	–
Solid Waste Infrastructure	3 824	6 311	–	–	–	–	–	–	–
Infrastructure	***25 927***	***43 679***	***51 079***	***81 896***	***135 748***	***135 748***	***45 288***	***114 020***	***116 471***
Community Facilities	–	874	2 587	7 200	–	–	–	–	–
Community Assets	**–**	***874***	***2 587***	***7 200***	**–**	**–**	**–**	**–**	**–**
Operational Buildings	451	865	–	–	–	–	–	–	–
Other Assets	***451***	***865***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Licences and Rights	108	–	–	–	–	–	–	–	–
Intangible Assets	***108***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**1 070**	**152**	**1 521**	**1 222**	**1 083**	**1 083**	**50**	**–**	**–**
Furniture and Office Equipment	**1 161**	**1 387**	**770**	**701**	**836**	**836**	**374**	**–**	**–**
Machinery and Equipment	**408**	**20 210**	**2 099**	**1 403**	**14**	**14**	**50**	**–**	**–**
Transport Assets	**–**	**1 731**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets	**26 736**	**10 572**	**6 829**	**6 579**	**6 885**	**6 885**	**–**	**–**	**–**
Roads Infrastructure	148	–	–	–	6 300	6 300	–	–	–
Electrical Infrastructure	5 882	1 075	6 551	1 500	72	72	–	–	–
Water Supply Infrastructure	10 642	7 456	–	5 000	514	514	–	–	–
Sanitation Infrastructure	–	50	54	–	–	–	–	–	–
Solid Waste Infrastructure	9 817	373	–	–	–	–	–	–	–
Infrastructure	***26 490***	***8 953***	***6 605***	***6 500***	***6 885***	***6 885***	**–**	**–**	**–**
Community Facilities	–	1 563	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	79	–	–	–	–	–	–
Community Assets	**–**	***1 563***	***79***	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**35**	**45**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**87**	**–**	**36**	**16**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**159**	**56**	**75**	**18**	**–**	**–**	**–**	**–**	**–**
Total Upgrading of Existing Assets	**42 865**	**65 328**	**61 281**	**120 674**	**35 604**	**35 604**	**43 068**	**37 688**	**35 566**
Roads Infrastructure	5 018	4 704	6 769	15 150	–	–	–	–	–
Storm water Infrastructure	–	–	–	2 000	–	–	–	–	–
Electrical Infrastructure	–	1 785	6 395	11 200	359	359	–	–	–
Water Supply Infrastructure	5 399	21 416	18 386	21 593	3 056	3 056	5 000	–	22 042
Sanitation Infrastructure	26 290	30 368	21 838	52 619	19 532	19 532	31 668	37 688	13 524
Solid Waste Infrastructure	–	83	1 087	1 000	–	–	–	–	–
Infrastructure	***36 706***	***58 355***	***54 475***	***103 562***	***22 947***	***22 947***	***36 668***	***37 688***	***35 566***
Community Facilities	–	727	1 140	3 642	2 721	2 721	–	–	–
Sport and Recreation Facilities	–	441	5 445	3 420	2 513	2 513	–	–	–
Community Assets	**–**	***1 169***	***6 585***	***7 062***	***5 234***	***5 234***	**–**	**–**	**–**
Operational Buildings	12	–	–	–	–	–	–	–	–
Other Assets	***12***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**316**	**–**	**–**	**50**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**422**	**145**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**–**	**–**	**76**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**5 830**	**5 382**	**–**	**10 000**	**7 424**	**7 424**	**6 400**	**–**	**–**
Total Capital Expenditure	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**
Roads Infrastructure	20 607	13 411	18 616	15 150	13 042	13 042	45 288	108 020	110 200
Storm water Infrastructure	1 323	3 559	8 108	2 000	–	–	–	–	–
Electrical Infrastructure	6 911	12 332	17 827	18 613	4 637	4 637	–	6 000	6 271
Water Supply Infrastructure	16 568	35 760	39 179	26 593	3 570	3 570	5 000	–	22 042
Sanitation Infrastructure	30 073	39 158	27 342	128 602	144 332	144 332	31 668	37 688	13 524
Solid Waste Infrastructure	13 641	6 766	1 087	1 000	–	–	–	–	–
Infrastructure	***89 123***	***110 987***	***112 159***	***191 958***	***165 580***	***165 580***	***81 956***	***151 708***	***152 037***
Community Facilities	–	3 165	3 727	10 842	2 721	2 721	–	–	–
Sport and Recreation Facilities	–	441	5 524	3 420	2 513	2 513	–	–	–
Community Assets	**–**	***3 606***	***9 251***	***14 262***	***5 234***	***5 234***	**–**	**–**	**–**
Operational Buildings	463	865	–	–	–	–	–	–	–
Other Assets	***463***	***865***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Licences and Rights	108	–	–	–	–	–	–	–	–
Intangible Assets	***108***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**1 386**	**152**	**1 556**	**1 317**	**1 083**	**1 083**	**50**	**–**	**–**
Furniture and Office Equipment	**1 248**	**1 809**	**951**	**717**	**836**	**836**	**374**	**–**	**–**
Machinery and Equipment	**567**	**20 266**	**2 250**	**1 421**	**14**	**14**	**50**	**–**	**–**
Transport Assets	**5 830**	**7 113**	**–**	**10 000**	**7 424**	**7 424**	**6 400**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset class	98 726	144 799	126 167	219 675	180 170	180 170	88 830	151 708	152 037

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSET REGISTER SUMMARY - PPE (WDV)	1 096 423	1 202 754	1 250 872	1 553 039	1 393 787	1 393 787	1 447 076	1 563 243	1 679 768
Roads Infrastructure	183 855	160 201	142 124	203 396	150 945	150 945	192 013	295 812	401 792
Storm water Infrastructure	48 157	43 877	61 306	84 399	60 813	60 813	60 320	59 827	59 335
Electrical Infrastructure	143 438	133 572	151 327	164 156	152 235	152 235	148 656	151 077	153 769
Water Supply Infrastructure	199 075	205 210	232 793	264 102	229 110	229 110	226 859	219 607	234 397
Sanitation Infrastructure	242 920	334 579	333 161	480 470	468 465	468 465	490 735	519 026	523 152
Solid Waste Infrastructure	32 753	67 829	69 643	62 674	66 059	66 059	62 475	58 891	55 307
Infrastructure	***850 199***	***945 269***	***990 353***	***1 259 196***	***1 127 627***	***1 127 627***	***1 181 058***	***1 304 240***	***1 427 752***
Community Assets	266	278	246	30 588	5 358	5 358	5 235	5 113	4 990
Investment properties	69 974	68 565	67 393	68 565	67 393	67 393	67 393	67 393	67 393
Other Assets	78 834	85 140	89 869	82 504	87 946	87 946	86 023	84 101	82 178
Intangible Assets	332	273	214	152	154	154	93	33	2
Computer Equipment	5 953	5 643	6 321	6 795	6 642	6 642	5 930	5 168	4 405
Furniture and Office Equipment	5 082	5 376	5 677	5 458	4 342	4 342	4 108	3 501	2 893
Machinery and Equipment	5 991	6 490	6 369	9 940	5 590	5 590	4 848	4 055	3 263
Transport Assets	37 929	43 889	42 507	48 008	46 814	46 814	50 466	47 718	44 970
Land	41 862	41 832	41 922	41 832	41 922	41 922	41 922	41 922	41 922
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1 096 423	1 202 754	1 250 872	1 553 039	1 393 787	1 393 787	1 447 076	1 563 243	1 679 768
EXPENDITURE OTHER ITEMS	151 391	153 848	194 750	163 746	170 515	170 515	184 222	190 913	194 767
Depreciation	31 651	32 476	34 188	35 811	35 691	35 691	35 541	35 541	35 511
Repairs and Maintenance by Asset Class	**119 741**	**121 372**	**160 562**	**127 935**	**134 824**	**134 824**	**148 681**	**155 371**	**159 256**
Roads Infrastructure	23 364	25 447	41 776	25 300	26 169	26 169	28 898	30 198	30 953
Storm water Infrastructure	119	84	26	183	107	107	210	219	225
Electrical Infrastructure	13 864	13 609	13 604	13 533	12 545	12 545	15 283	15 971	16 370
Water Supply Infrastructure	16 827	18 914	26 083	17 991	20 151	20 151	21 459	22 425	22 985
Sanitation Infrastructure	26 970	27 303	35 759	27 504	32 670	32 670	34 231	35 771	36 666
Solid Waste Infrastructure	3 893	3 683	2 135	4 648	4 106	4 106	4 718	4 930	5 053
Infrastructure	***85 037***	***89 039***	***119 382***	***89 159***	***95 748***	***95 748***	***104 798***	***109 514***	***112 252***
Community Facilities	10 958	15 983	15 197	13 038	11 149	11 149	13 604	14 216	14 572
Sport and Recreation Facilities	585	429	1 645	515	362	362	394	411	422
Community Assets	***11 543***	***16 412***	***16 842***	***13 553***	***11 512***	***11 512***	***13 998***	***14 628***	***14 993***
Non-revenue Generating	–	24	11	90	40	40	40	42	43
Investment properties	**–**	***24***	***11***	***90***	***40***	***40***	***40***	***42***	***43***
Operational Buildings	8 019	8 743	8 342	9 028	8 414	8 414	10 533	11 007	11 283
Housing	968	1 394	1 705	909	754	754	818	855	877
Other Assets	***8 987***	***10 137***	***10 047***	***9 938***	***9 168***	***9 168***	***11 352***	***11 863***	***12 159***
Licences and Rights	8 754	–	8 324	8 360	10 596	10 596	9 905	10 351	10 609
Intangible Assets	***8 754***	**–**	***8 324***	***8 360***	***10 596***	***10 596***	***9 905***	***10 351***	***10 609***
Furniture and Office Equipment	**163**	**236**	**223**	**136**	**304**	**304**	**206**	**215**	**220**
Machinery and Equipment	**665**	**990**	**888**	**1 472**	**1 534**	**1 534**	**764**	**799**	**819**
Transport Assets	4 590	4 533	4 845	5 227	5 922	5 922	7 618	7 961	8 160
TOTAL EXPENDITURE OTHER ITEMS	151 391	153 848	194 750	163 746	170 515	170 515	184 222	190 913	194 767
Renewal and upgrading of Existing Assets as % of total capex	*70,5%*	*52,4%*	*54,0%*	*57,9%*	*23,6%*	*23,6%*	*48,5%*	*24,8%*	*23,4%*
Renewal and upgrading of Existing Assets as % of deprecn	*219,9%*	*233,7%*	*199,2%*	*355,3%*	*119,0%*	*119,0%*	*121,2%*	*106,0%*	*100,2%*
R&M as a % of PPE & Investment Property	*10,1%*	*10,1%*	*12,2%*	*7,7%*	*8,9%*	*8,9%*	*9,6%*	*9,3%*	*8,8%*
Renewal and upgrading and R&M as a % of PPE and Investment Property	*16,5%*	*16,4%*	*17,6%*	*15,9%*	*12,0%*	*12,0%*	*12,6%*	*11,7%*	*11,0%*

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The 2025/26 final capital budget allocation for renewal of existing assets amounts to 48.5% which is above the National treasury requirement. The recommendation on repairs and maintenance are met as the repairs and maintenance spends as a percentage of written down value of assets is 9.9%. The reasons for the compliance with this National Treasury guideline are due to the implementation of mSCOA where the repairs and maintenance are allocated to projects which include all components related to repairs and maintenance. Repairs and maintenance expenditure will also gradually increase to above the guideline levels of 8%. The spending should also be aligned with the municipality's maintenance plans regarding affordability and other priorities.

Basic Service Delivery measurement (Table A10)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets									
Water:									
Piped water inside dwelling	31 114	37 493	38 617	40 105	40 105	40 105	41 308	42 548	43 824
Piped water inside yard (but not in dwelling)	6 230	13 167	13 562	13 969	13 969	13 969	14 388	14 820	15 264
Using public tap (at least min.service level)	7 859	7 887	8 124	8 397	8 397	8 397	8 681	8 941	9 209
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	45 203	58 546	60 303	62 471	62 471	62 471	64 377	66 309	68 297
Using public tap (< min.service level)	206	206	206	212	212	212	220	220	220
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	1 143	2 492	2 567	2 644	2 644	2 644	1 900	1 750	1 550
Below Minimum Service Level sub-total	1 349	2 698	2 773	2 856	2 856	2 856	2 120	1 970	1 770
Total number of households	**46 552**	**61 244**	**63 076**	**65 327**	**65 327**	**65 327**	**66 497**	**68 279**	**70 067**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	17 641	18 100	18 643	19 202	19 202	19 202	19 778	20 371	20 982
Flush toilet (with septic tank)	14 144	14 512	14 947	15 423	15 423	15 423	15 500	15 505	15 515
Chemical toilet	82	84	84	87	87	87	70	70	70
Pit toilet (ventilated)	140	144	144	148	148	148	130	130	130
Other toilet provisions (> min.service level)	7 368	7 560	7 560	7 787	7 787	7 787	7 790	7 790	7 790
Minimum Service Level and Above sub-total	39 375	40 399	41 378	42 647	42 647	42 647	43 268	43 866	44 487
Bucket toilet	70	65	65	60	60	60	30	30	30
Other toilet provisions (< min.service level)	159	150	150	130	130	130	100	100	100
No toilet provisions	1 373	1 373	1 373	950	950	950	500	500	500
Below Minimum Service Level sub-total	1 602	1 588	1 588	1 140	1 140	1 140	630	630	630
Total number of households	**40 977**	**41 987**	**42 966**	**43 787**	**43 787**	**43 787**	**43 898**	**44 496**	**45 117**
Energy:									
Electricity (at least min.service level)	40	40	50	50	50	50	39	35	31
Electricity - prepaid (min.service level)	7 800	7 800	7 600	7 600	7 600	7 600	8 500	8 777	8 905
Minimum Service Level and Above sub-total	7 840	7 840	7 650	7 650	7 650	7 650	8 539	8 812	8 936
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**7 840**	**7 840**	**7 650**	**7 650**	**7 650**	**7 650**	**8 539**	**8 812**	**8 936**
Refuse:									
Removed at least once a week	41 933	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926
Minimum Service Level and Above sub-total	41 933	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**41 933**	**42 915**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–
Informal Settlements	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	10 359	–	–	14 277	14 862	14 862	16 051	16 773	17 193
Sanitation (free sanitation service to **indigent households**)	13 205	–	–	14 488	14 930	14 930	15 677	16 382	16 791
Electricity/other energy (50kwh per **indigent** household per month)	5 055	–	–	6 786	6 892	6 892	7 672	8 017	8 218
Refuse (removed once a week **for indigent households**)	14 824	–	–	16 315	16 754	16 754	17 592	18 383	18 843
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**43 443**	**–**	**–**	**51 866**	**53 438**	**53 438**	**56 991**	**59 556**	**61 045**
Highest level of free service provided per household									
Property rates (R value threshold)	100 000	100 000	100 000	100 000	100 000	100 000			
Water (kilolitres per household per month)	6	6	6	6	6	6			
Sanitation (kilolitres per household per month)				–	–	–			
Sanitation (Rand per household per month)	182	190	202	213	213	213			
Electricity (kwh per household per month)	70	70	70	70	70	70			
Refuse (average litres per week)	250	250	250	250	250	250			
Revenue cost of subsidised services provided (R'000)									
Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**									
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**	–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of subsidised services provided	–	–	–	–	–	–	–	–	–

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Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

2. The Municipality continues to make good progress with the eradication of backlogs:
   a. Water services
   b. Sanitation services
   c. Electricity services
   d. Refuse services

3. It is anticipated that these Free Basic Services will cost the municipality R 57 million in 2025/26, increasing to R 61 million in 2027/28. This is covered by the municipality's equitable share allocation from national government. The budgeted amount does not include the cost of R 33 million for the ± 22 014 informal settlements.

4. The Threshold to receive FBE in Theewaterskloof is two times the state old age pension. This threshold was decided on after taking into account the socio-economic and other conditions presently prevalent in the Theewaterskloof Municipal area. The methodology behind this threshold is viewed to be one that is practical, fair, equitable, and justifiable and it does not alienate any group of households. The old age pension is viewed as a relatively accurate measurement of poverty and affordability of municipal services. Decreasing the threshold will in any event result in an escalation of bad debt.

6. Overview of Annual Budget Process

- **Political oversight of the budget process**

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations, gazetted on 17 April 2009, states that the Mayor of a municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Executive Mayor (chairperson), councillors and the Municipal Manager and senior officials of the Municipality advising the committee members.

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

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

Budget guidelines were developed by the Budget and Treasury Office and submitted and approved by the Budget Steering Committee. Various Budget Steering Committee meetings were held where the draft/final budget was discussed. These meetings were held as follows:

- 12 May 2025
- 15 May 2025

Section 21(1) of the MFMA states that the Mayor of a municipality must co-ordinate the processes for preparing the annual budget and for reviewing the municipality's Integrated Development Plan and budget related policies to ensure that the tabled budget and any revisions of the Integrated Development Plan and budget-related policies are mutually consistent and credible.

Furthermore, this section also states that the Mayor must at least 10 months before the start of the budget year, table in municipal council, a time schedule outlining key deadlines for the preparation, tabling and approval of the annual budget.

- **Schedule of Key Deadlines relating to budget process [MFMA s21 (1) (b)]**

The IDP and Budget time schedule of the 2024/2025 budget cycle was approved by Council on the 22nd of August 2024, ten months before the start of the budget year in compliance with legislative directives.

- ***Process used to integrate the review of the IDP and preparation of the Budget***

Updating the IDP and Budget is an evolving and re-iterative process over a 10 month period. The initial parallel process commenced with the consultative process of the IDP in 2017 and the update of the MTREF to determine the affordability and sustainability framework at the same time. The compilation of the new five year IDP process was undertaken in 2021.

IDP and Service Delivery and Budget Implementation Plan

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

- Financial Sustainability
- Good Governance and Clean Audit
- Institutional Capacity Development
- Basic Service Delivery and Infrastructure
- Local Economic Development and Social Upliftment
- Sustainable Housing Programme
- Environmental Sustainability

The IDP has been taken into a business and financial planning process leading up to the 2025/26 MTREF, based on the approved 2024/25 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections. Business planning links back to priority needs and master planning and essentially informed the detail operating budget appropriations and three-year capital programme.

7. Overview of Alignment of Annual Budget with IDP

An IDP should be utilised as a method to plan for future developments in the areas and to find the best solutions to achieve long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery. It is important that the IDP developed by municipalities correlate with National and Provincial intent.

The aim of this 1st revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. It gave council the opportunity to review the progress made in terms of its initial 5 year plan and objectives. This further allows for the opportunity to decide whether council should remain with current strategies, adapt, amend or implement new strategies should changing circumstances so demand. One of the key objectives is therefore to ensure that there exists alignment between national, provincial and local priorities, policies and strategies

It is considered that a well-run budget process that incorporates the IDP will facilitate community input, encourage discussion, promote a better understanding of community needs, provide an opportunity for feedback, and improve accountability, transparency, and responsiveness to the needs of the local communities.

Vision of Theewaterskloof Municipality

A Theewaterskloof where all of its people and key stakeholders are working together in establishing and developing a sustainable environment within which all of its people can live in peace, harmony and dignity and an economy able to create working and wealth opportunities for all.

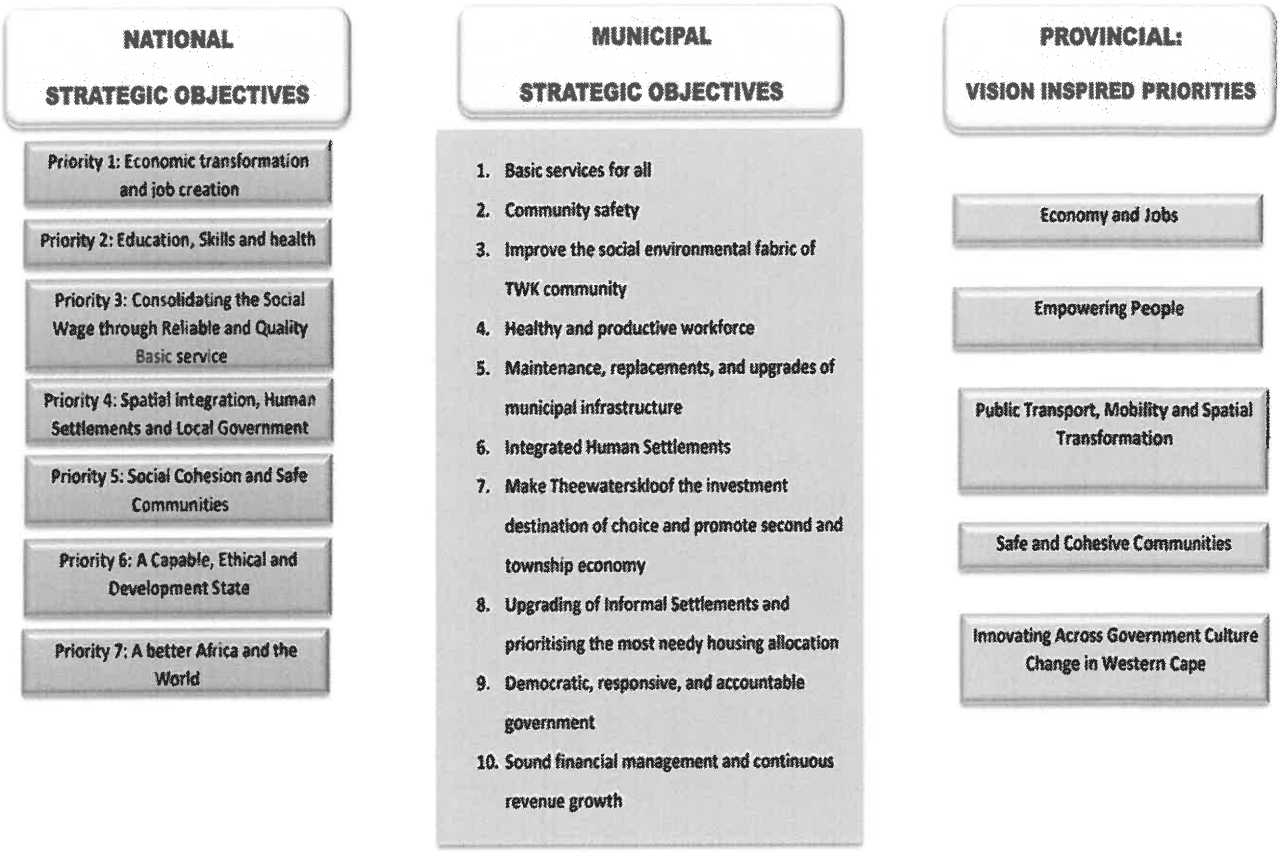
Mission of Theewaterskloof Municipality

To create and sustain an environment which shall enhance the socio-economic development capacity and impact of the Theewaterskloof Municipality in accordance with the Vision as stated above.

STRATEGIC FOCUS AREAS (SFA)

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. The municipality opted to focus on five strategic areas which would result **in it overcoming its challenges and achieving its vision.**

THEEWATERSKLOOF STRATEGIC OBJECTIVES AND INTERGOVERNMENTAL ALIGNMENT



The 2025/26 MTREF has therefore been directly informed by the IDP revision process, and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Reconciliation between the IDP strategic objectives and budgeted revenue (Table SA4)

Strategic Objective	Goal	Goal Code	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	230 936	338 092	276 509	331 180	298 204	298 204	332 102	346 302	356 929
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2	2 416	4 981	2 213	2 038	2 082	2 082	1 724	1 796	1 839
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	2 104	33 457	1 251	5 385	5 791	5 791	5 633	5 887	6 034
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4		18 332	-	6 045	369	369	1 114	1 164	1 193
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	2 220		1 686	1 575	1 575	1 575	1 931	1	1
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	SO6	328 742	404 378	398 173	397 184	433 993	433 993	459 437	481 444	495 295
Basic Service Delivery	Improved Environmental Management	SO7	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	32 220	8 419	27 222	38 330	39 482	39 482	35 160	35 549	35 775
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing Projects,	SO9	1 152	26 714	845	5 000	8 000	8 000	12 080	-	-
Basic Service Delivery	Upgrading of informal Settlements and Prioritising the most needy in housing allocation	SO10			-	-	-	-	-	-	-
Local Economic Development	Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	SO11	2 988		577	920	920	920	1 368	1 429	1 465
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12			-	-	-	-	-	-	-
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			**602 778**	**834 373**	**708 476**	**787 657**	**790 416**	**790 416**	**850 549**	**873 573**	**898 532**

Reconciliation between the IDP strategic objectives and budgeted operating expenditure (Table SA5)

Strategic Objective	Goal	Goal Code	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	66 975	127 797	73 496	88 518	87 933	87 933	93 754	97 973	100 422
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2	35 681	44 794	40 040	36 032	38 639	38 639	41 072	42 920	43 993
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	30 594	40 339	31 608	44 360	43 229	43 229	47 047	49 164	50 393
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	22 258	52 843	66 043	31 600	33 721	33 721	34 023	35 330	36 059
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	16 296		12 738	19 457	13 468	13 468	15 269	15 956	16 355
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	SO6	371 838	569 640	585 571	467 483	520 409	520 409	537 008	559 798	573 028
Basic Service Delivery	Improved Environmental Management	SO7	2 815	3 481	4 576	2 675	3 537	3 537	2 873	3 002	3 077
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	48 695	61 200	53 793	62 738	64 403	64 403	68 226	71 296	73 078
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing	SO9	5 858	20 083	8 526	14 132	16 086	16 086	20 835	9 149	9 378
Basic Service Delivery	Upgrading of informal Settlements and Prioritising the most needy in housing allocation	SO10	3 520		8 403	6 511	8 320	8 320	7 234	7 560	7 749
Local Economic Development	Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	SO11	9 155		10 628	12 481	11 527	11 527	15 211	15 896	16 293
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12			1 676	1 459	2 191	2 191	1 552	1 622	1 662
Allocations to other priorities											
Total Expenditure			**613 685**	**920 177**	**897 096**	**787 445**	**843 462**	**843 462**	**884 103**	**909 665**	**931 488**

Reconciliation between the IDP strategic objectives and budgeted capital expenditure (Table SA6)

Strategic Objective	Goal	Goal Code	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	43	1 186	-	151	55	55	-	-	-
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2		77	179	75	-	-	-	-	-
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	184	227	135	73	-	-	364	-	-
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	6 851	3 357	2 575	11 512	8 381	8 381	6 510	-	-
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	3		45	40	-	-	-	-	-
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	SO6	71 643	100 155	81 769	123 389	44 779	44 779	36 668	43 688	41 837
Basic Service Delivery	Improved Environmental Management	SO7		4	-	-	-	-	-	-	-
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	584	8 066	1 124	7 363	14	14	-	-	-
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing	SO9	18 697	31 728	39 199	76 173	124 942	124 942	45 288	108 020	110 200
Basic Service Delivery	Upgrading of informal Settlements and Prioritising the most needy in housing allocation	SO10	344		-	-	-	-	-	-	-
Local Economic Development	Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	SO11	376		1 140	900	2 000	2 000	-	-	-
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12			-	-	-	-	-	-	-
Allocations to other priorities											
Total Capital Expenditure			98 726	144 799	126 167	219 675	180 170	180 170	88 830	151 708	152 037

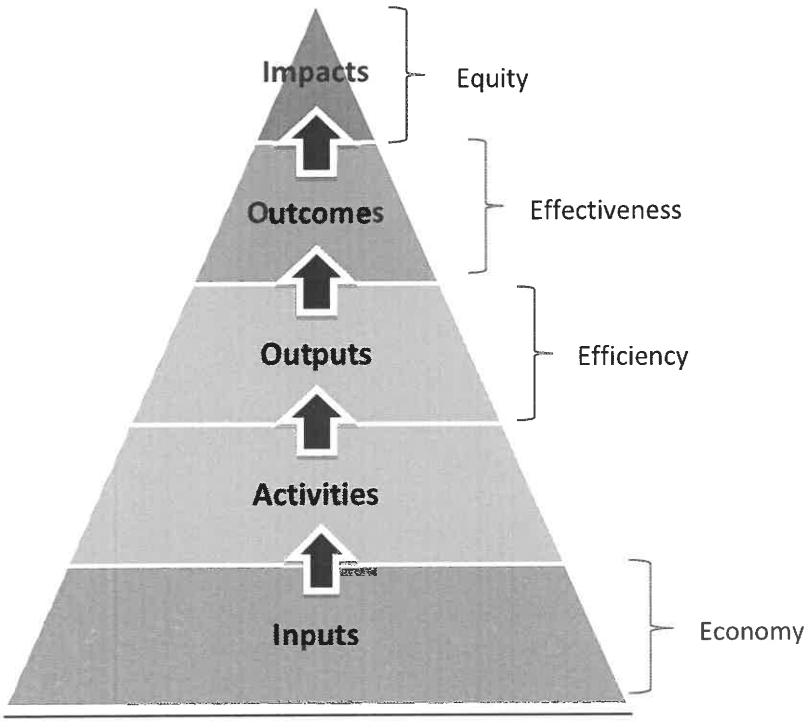
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8. Measurable performance objectives and Indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

Performance information needs to be structured to demonstrate clearly how the municipality uses available resources to deliver on its strategic objectives.

In managing for results, budgets are developed in relation to inputs, activities and outputs, while the aim is to manage towards achieving the outcomes and impacts. The image below illustrates the relationship between these core performance information concepts.



Economy indicators: explore whether specific inputs are acquired at the lowest cost and at the right time.

Efficiency indicators: explore how productively inputs are translated into outputs. An efficient operation maximises the level of output for a given set of inputs, or it minimises the inputs required to produce a given level of output.

Effectiveness indicators: explore the extent to which the outputs of an institution achieve the desired outcomes. An effectiveness indicator assumes a model of how inputs and outputs relate to the achievement of an institution's strategic objectives and goals.

Equity indicators: explore whether services are being provided impartially, fairly and equitably. Equity indicators reflect the extent to which an institution has achieved and been able to maintain an equitable supply of comparable outputs across demographic groups, regions, urban and rural areas, and so on.

The following table sets out the municipality's main performance objectives and benchmarks for the 2025/26 MTREF.

Key financial indicators and ratios (table SA8)

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5,4%	6,2%	7,0%	10,4%	9,1%	9,1%	9,1%	7,8%	8,7%	7,3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5,5%	7,6%	8,9%	10,4%	9,7%	9,7%	9,7%	8,1%	9,1%	7,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	328,0%	421,5%	0,0%	1112,0%	0,0%	0,0%	0,0%	151,7%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	1,9	1,2	0,4	0,6	0,3	0,3	0,3	0,3	0,3	0,3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,9	1,2	0,4	0,6	0,3	0,3	0,3	0,3	0,3	0,3
Liquidity Ratio	Monetary Assets/Current Liabilities	1,7	1,0	0,2	0,2	0,2	0,2	0,2	0,1	0,1	0,1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	128,5%	129,5%	134,3%	118,6%	121,8%	121,8%	121,8%	119,1%	119,1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		128,5%	129,5%	134,3%	118,6%	121,8%	121,8%	121,8%	119,1%	119,1%	119,1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15,4%	15,3%	15,9%	19,2%	15,2%	15,2%	15,2%	15,0%	15,4%	15,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))		100,0%								
Creditors to Cash and Investments		19,0%	99,6%	1040,9%	-440,1%	2050,6%	2050,6%	2050,6%	3298,9%	3405,9%	2478,5%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	3997	3997	3997	3997	3997	3997		3997	3997	3997
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	7%	7,0%	7,0%	7,0%	7,0%	7,0%		7,0%	7,0%	7,0%
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 748	1 748	1 748	1 748	1 748	1 748		1 748	1 748	1 748
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated		0,0%								
Employee costs	Employee costs/(Total Revenue - capital revenue)	39,6%	37,2%	38,9%	34,7%	35,8%	35,8%	35,8%	37,1%	37,8%	37,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41,6%	39,1%	40,7%	36,5%	37,6%	37,6%	41,9%	38,9%	39,6%	39,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	19,9%	18,3%	22,7%	16,2%	17,1%	17,1%	18,8%	17,5%	17,8%	17,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8,6%	9,8%	10,7%	10,6%	10,8%	10,8%	10,8%	9,8%	9,8%	9,6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	21,3	24,2	15,9	23,3	23,4	23,4	25,8	21,5	32,0	32,9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8,2%	11,7%	14,4%	22,6%	14,2%	14,2%	14,2%	14,8%	15,8%	16,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2,8	1,6	0,3	(0,3)	0,2	0,2	0,2	0,1	0,1	0,2

Performance indicators and benchmarks

Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, Theewaterskloof Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The municipality's debt portfolio is consisting out of annuity loans. The following financial performance indicators have formed part of the compilation of the 2025/26 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality.
- *Capital charges to operating expenditure* are a measure of the cost of borrowing in relation to the operating expenditure. The cost of borrowing is 7.8 per cent in 2025/2026 and 8.7 per cent from 2026/2027 and 7.3 per cent for 2027/2028.
- While borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator will have to be carefully monitored going forward as the municipality has to consider the impact of finance charges and capital repayments on tariffs.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs.

Safety of Capital

- *The gearing ratio* is a measure of the total long-term borrowings over funds and reserves. Lower figures are more acceptable, showing that the company is predominantly financed by equity whilst high gearing shows an over reliance on borrowings for a significant proportion of the municipality's capital requirements.

Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and the benchmark would normally be set at a limit of 1, hence at no point in time should this ratio be less than 1. In the 2025/26 financial year the current ratio is 0.1 and in 2026/27 and in the 2027/28 financial year. Going forward it will be necessary to increase these levels to allow the municipality to be able to pay its liabilities when it falls due.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below one indicates a shortage in cash to meet creditor obligations. The ratio is forecast at 0.1 over the MTREF.

Revenue Management
As part of the financial sustainability strategy, initiatives have been implemented to increase cash inflow such as demand management water and prepaid electricity meters for all. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection. Various other interventions are currently in process such as data cleansing, the restructuring of the revenue function and the task team for revenue management investigating the critical causes of a low collection rate which include systems, processes and data management.

Creditors Management
Creditors Payment Period (Trade Creditors): The municipality took 120 days to settle its creditors in the audited 2023/24 financial year. The ratio results indicate a significant deterioration in controls and liquidity position which obligated the municipality to enter into payment arrangements, - postponements that attributed to increased creditor liabilities, and weekly cashflow management.

Other Indicators

- The electricity distribution losses have been set at 3 996 935kw for 2025/26. The initiatives to ensure these targets are achieved include managing illegal connections and theft of electricity, including prepaid meters.
- The water distribution losses target is set at 1 748 211kl. Initiatives such as free water leakage repair for indigent and prepaid water meters will assist in this regard.
- Employee costs as a percentage of operating revenue is 37.1% in the 2025/26 and 37.8% in 2026/27 and 37.6% in 2027/28.

Free Basic Services: basic social services package for indigent households
The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the municipality.

For the 2025/26 financial year R 57 million provision have been made for indigent's household in the budget but do not include the cost of services of ± 22 014 informal settlements. In terms of the Municipality's indigent policy registered households are entitled to 6kℓ free water and sanitation, 70 kwh of electricity and free waste removal, as well as a discount on their property rates.

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

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BLUE DROP STATUS for THEEWATERSKLOOF

Theewaterskloof Municipality

The Blue Drop report is an innovative and unique programme in South Africa and is an incentive-based regulation.

AIM

This programme seeks to induce changes in the behaviour of the institution to facilitate continuous improvement and adoption of best practice management from the point of abstraction to the water treatment works and the point of use.

MAIN OUTPUT FOR EACH WATER TREATMENT WORKS

- Blue Drop score for each water supply system assessed.
- A Blue Drop Risk (BDRR) for each water supply system
- A Singular VROOM (Very Rough Order of Measurement/Magnitude) cost where TSA (Technical Site Assessment) were conducted, expressed in Rand (R)

For the 2021/22 audit cycle the entire value chain (abstraction, treatment, and distribution) of our water business was assessed.

The assessor team measured and compared our performance and subsequence reward or penalised evidence of their excellence or failure according to the minimum standards requirements.

The Blue Drop score reflects the status of the whole water business over a period of 12 months based on a comprehensive assessment.

Consequently Theewaterskloof Municipality showed significant achievement during this assessment. The BD score increased from 64.18% (2014) to 89.6% (2023). We occupied the 2nd place for Best improvement for the period 2014 – 2023 Blue Drop Assessment. For Botrivier Water Treatment Works, progressive improvement and excellent performances was recognised and rewarded Blue Drop status.

Fig 1: Performance of Theewaterskloof Water Business

Municipal Blue Drop Score		
Blue Drop Score 2023	%	89.56%
Blue Drop Score 2014	%	64.18%
Blue Drop Score 2012	%	71.50%
Blue Drop Score 2011	%	75.41%

Key Performance Area	Weight	Bereaville	Botrivier	Caledon	Genadendal
Bulk/WSP		-	-	Overberg Water	-
Capacity Management	15%	90.00%	100.00%	97.71%	100.00%
DWQ Risk Management	20%	87.00%	88.00%	80.63%	87.00%
Financial Management	10%	100.00%	100.00%	93.25%	100.00%
Technical Management	20%	86.00%	91.00%	91.00%	88.00%
DWQ Compliance	35%	75.00%	95.00%	57.46%	45.00%
Bonus	10%	75.00%	100.00%	76.93%	100.00%
Penalties	10%	0.00%	0.00%	0.00%	50.00%
Disqualifiers		None	None	None	None
Blue Drop Score 2023	%	**88.10%**	**96.55%**	**84.19%**	**78.25%**
Blue Drop Score 2014	%	0.00%	70.90%	90.60%	50.80%
Blue Drop Score 2012	%	0.00%	61.70%	84.30%	68.70%
Blue Drop Score 2011	%	0.00%	76.40%	8.60%	75.30%
System Design Capacity	kL/d	350	1 600	11 900	300
System Available Capacity	kL/d	350	1 600	11 900	300
System Input Value	kL/d	172	1 017	4 380	259
Capacity Utilisation	%	49.14%	63.56%	56.46%	86.33%
Average Daily Consumption	l/p/d	168	205	243	30
Resource Abstracted From		Weir in the Sonderend Mountain and a borehole	Six boreholes	Sonderend River (OVM), Two boreholes and Bazil Newmark Dam (WSI)	Weir in the Upper Baviaans River
Microbiological Compliance	%	99.99%	99.99%	94.87%	92.31%
Chemical Health Compliance	%	99.25%	99.35%	99.63%	99.35%
Risk Defined Compliance	%	90.91%	95.52%	88.99%	84.09%
VROOM	Rand	-	-	R4 560 000	-
BDRR 2023	%	15.47%	15.98%	41.90%	28.79%
BDRR 2022	%	25.70%	16.10%	44.10%	44.00%

Key Performance Area	Weight	Grabouw	Greyton	Riviersonderend	Tesselaarsdal
Bulk/WSP		-	-	-	-
Capacity Management	15%	100.00%	100.00%	90.00%	90.00%

Key Performance Area	Weight	Grabouw	Greyton	Riviersonderend	Tesselaarsdal
DWQ Risk Management	20%	88.00%	85.00%	80.00%	77.00%
Financial Management	10%	100.00%	100.00%	100.00%	100.00%
Technical Management	20%	91.00%	91.00%	91.00%	88.00%
DWQ Compliance	35%	75.00%	80.00%	75.00%	64.00%
Bonus	10%	100.00%	100.00%	100.00%	75.00%
Penalties	10%	0.00%	0.00%	0.00%	15.00%
Disqualifiers		None	None	None	None
Blue Drop Score 2023	%	92.05%	93.20%	88.95%	83.03%
Blue Drop Score 2014	%	57.90%	50.70%	61.70%	49.10%
Blue Drop Score 2012	%	65.30%	54.50%	58.10%	60.70%
Blue Drop Score 2011	%	64.10%	79.60%	67.50%	76.40%
System Design Capacity	kL/d	15 000	1 800	2 400	200
System Available Capacity	kL/d	15 000	1 800	2 400	500
System Input Value	kL/d	4 572	629	979	140
Capacity Utilisation	%	30.48%	34.94%	40.79%	28.00%
Average Daily Consumption	l/p/d	81	201	190	93
Resource Abstracted From		Eikenhof Dam	Wolwekloofweir and Gobos Weir	Olifantsbos and Sonderend River	Borehole
Microbiological Compliance	%	99.99%	99.99%	99.99%	95.83%
Chemical Health Compliance	%	99.78%	99.54%	98.70%	99.99%
Risk Defined Compliance	%	82.85%	79.69%	90.15%	93.33%
VROOM	Rand	R7 800 000	-	-	-
BDRR 2023	%	21.79%	16.78%	17.84%	22.00%
BDRR 2022	%	42.70%	29.20%	21.10%	21.70%

Key Performance Area	Weight	Villiersdorp	Voorstekraal
Bulk/WSP		-	-
Capacity Management	15%	100.00%	85.00%
DWQ Risk Management	20%	88.00%	91.00%
Financial Management	10%	100.00%	100.00%
Technical Management	20%	100.00%	86.00%
DWQ Compliance	35%	75.00%	90.00%
Bonus	10%	100.00%	100.00%
Penalties	10%	0.00%	0.00%
Disqualifiers		None	None
Blue Drop Score 2023	%	93.85%	94.65%
Blue Drop Score 2014	%	53.30%	NA
Blue Drop Score 2012	%	68.90%	NA

Key Performance Area	Weight	Villiersdorp	Voorstekraal
Blue Drop Score 2011	%	58.90%	NA
System Design Capacity	kL/d	2 900	350
System Available Capacity	kL/d	2 900	350
System Input Value	kL/d	1 559	141
Capacity Utilisation	%	53.76%	40.29%
Average Daily Consumption	l/p/d	140	121
Resource Abstracted From		Elandskloof dam and two boreholes	Weir in Sonderend mountain and one borehole
Microbiological Compliance	%	99.99%	99.99%
Chemical Health Compliance	%	99.34%	99.25%
Risk Defined Compliance	%	75.19%	97.52%
VROOM	Rand	-	-
BDRR 2023	%	25.57%	12.52%
BDRR 2022	%	29.30%	38.50%

Regulator's Comments

"The Theewaterskloof Local Municipality (TWK) was represented by the Manager (Water and Sanitation Division) and accompanied by a team of two technical managers responsible for the systems. The scientist responsible for the Blue Drop system took great care in uploading relevant and concise information to the applicable key performance areas on the IRIS system. The TWK showed a decline in their Blue Drop scoring from 75% in 2011 to 64% in 2014. The advantage of having a dedicated person responsible for Blue Drop implementation is clearly seen in the increase in Blue Drop performance up to the current score of 89.5% and the regulator applauds this approach.

Water Safety Plans and Risk Registers are in place. Initial WSP's were done in 2018 and updated in February 2023. The WSI's support functions on the maintenance side are in place while there is also a good complement of technical people appointed on the management side to oversee and implement operations. There is excellent Engineering Capacity within the WSI, the WSI further has a Candidate Scientist including a three-year contract for outsourcing further scientific services with professional scientific capacity. Satisfactory handling of incidents and implementation of water demand management was seen. The WSI is requested to ensure that daily flow data is logged to properly evaluate whether the treatment works are exceeding their design capacities, the WSI is also requested to provide up-to-date proof of the accuracy of its water meters. Overall water quality results were good however the compliance monitoring programs as captured in the WSP regarding the frequency of sampling were not in line with the SANS 241 requirements. The WSI is further requested to update its risk-based monitoring program to ensure site-specific risk-based monitoring is being carried out."

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GREEN DROP

The Green Drop report has a similar purpose as the Blue Drop, it is an incentive-based regulation program implemented by the Department Water and Sanitation.

AIM

This programme seeks to identify and develop the core competencies that, if strengthened, would gradually and sustainably improve the standard of wastewater management in South Africa.

MAIN OUTPUT FOR EACH WATER TREATMENT WORKS

- Green Drop score for each wastewater treatment facility assessed.
- A Cumulative Risk Rating for each wastewater treatment facility, expressed as a percentage (%)
- A collective VROOM (Very Rough Order of Measurement/Magnitude) cost for all treatment systems within each WSI, expressed in Rand (R).

For the 2021/22 audit cycle the entire value chain (collection system, treatment, and discharge) of our wastewater business was assessed.
The assessor team measured and compared our performance and subsequence reward or penalties for evidence provided to the assessor team.
The Green Drop score reflects the status of the whole wastewater business over a period of 12 months based on a comprehensive assessment.
Consequently Theewaterskloof Municipality showed significant achievement during this assessment. The GDS score increased from 56% (2013) to 87% (2021). The facility that showed the biggest improvement score was Greyton, from 25% in 2013 to 80% in 2023. The facility that scored the most for the Green Drop assessment in 2021 was Caledon with an Green Drop score of 80% followed by Botrivier, Grabouw and Villiersdorp who all scored 87%.

Water Service Institution	Theewaterskloof LM
Water Service Provider	Theewaterskloof LM

Municipal Green Drop Score		VROOM Impression (Towards restoring functionality):
2021 Green Drop Score	87%↑	1. Maturation dams sludged up and need repair 2. Weirs of clarifiers in poor condition 3. Composting plant compromised 4. Sludge thickening dysfunctional 5. Desludging practices not on standard.
2013 Green Drop Score	56%	
2011 Green Drop Score	66%	
2009 Green Drop Score	30%	VROOM Estimate: - R88,808,350

Key Performance Area	Weight	Caledon	Botriver	Grabouw	Riviersonder-erend
A. Capacity Management	15%	100.0%	100.0%	100.0%	100.0%
B. Environmental Management	15%	100.0%	100.0%	100.0%	92.5%
C. Financial Management	20%	100.0%	100.0%	100.0%	100.0%
D. Technical Management	20%	92.5%	92.5%	94.5%	88.8%
E. Effluent & Sludge Compliance	30%	50.0%	50.0%	46.0%	62.5%
F. Bonus		61.0%	60.0%	52.5%	52.5%
G. Penalties		0.0%	-25.0%	0.0%	-50.0%
H. Disqualifiers		None	None	None	None
Green Drop Score (2021)		88%	87%	87%	84%
2013 Green Drop Score		65%	70%	43%	64%
2011 Green Drop Score		68%	58%	68%	52%
2009 Green Drop Score		30%	30%	30%	30%
System Design Capacity	Ml/d	3.5	1.05	8.5	0.7
Design capacity utilisation (%)		78%	24%	51%	119%
Resource Discharged into		Bas River	Botriver	Kogel Dam via Palmiet River	Irrigation only
Microbiological Compliance	%	33%	31%	75%	67%
Chemical Compliance	%	28%	57%	62%	64%
Physical Compliance	%	46%	67%	69%	96%
Wastewater Risk Rating (CRR % of CRR_{max})		Caledon	Botriver	Grabouw	Riviersonder-erend
CRR (2011)	%	76.5%	64.7%	64.7%	58.8%
CRR (2013)	%	58.8%	35.3%	52.9%	35.3%
CRR (2021)	%	58.8%	58.8%	54.5%	64.7%

Key Performance Area	Weight	Genadendal	Villiersdorp	Greyton	Tesselaarsdal
A. Capacity Management	15%	100.0%	100.0%	87.5%	87.5%
B. Environmental Management	15%	96.0%	100.0%	87.5%	92.5%
C. Financial Management	20%	100.0%	100.0%	100.0%	100.0%
D. Technical Management	20%	92.5%	92.5%	67.1%	75.9%
E. Effluent & Sludge Compliance	30%	41.0%	50.0%	51.3%	43.8%
F. Bonus		40.0%	68.5%	47.5%	27.5%
G. Penalties		0.0%	-25.0%	0.0%	0.0%
H. Disqualifiers		None	None	None	None
Green Drop Score (2021)		83%	87%	80%	78%
2013 Green Drop Score		65%	60%	25%	NA

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Key Performance Area	Weight	Genadendal	Villiersdorp	Greyton	Tesselaarsdal
2011 Green Drop Score		59%	61%	58%	NA
2009 Green Drop Score		0%	30%	0%	NA
System Design Capacity	Ml/d	0.721	3.5	0.3	0.04
Design capacity utilisation (%)		56%	33%	33%	53%
Resource Discharged into		Botriver	Elandskloof river to Theewaterskloof dam	Irrigation	Kleinrivier
Microbiological Compliance	%	17%	33%	42%	20%
Chemical Compliance	%	33%	87%	14%	0%
Physical Compliance	%	80%	75%	80%	60%
Wastewater Risk Rating (CRR % of CRR_{max})		Genadendal	Villiersdorp	Greyton	Tesselaarsdal
CRR (2011)	%	41.2%	41.2%	47.1%	NA
CRR (2013)	%	23.5%	52.9%	88.2%	NA
CRR (2021)	%	58.8%	35.3%	58.8%	41.2%

Regulator's Comments:
The Green Drop audit team enjoyed a stimulating and positive interaction with the Theewaterskloof municipal officials. The team came well prepared and able to provide most information. Theewaterskloof is a good example of an institution who uses Green Drop standards to steer and support a deeper mission for excellent wastewater services delivery which is at the core of their function. Despite COVID challenges, the municipality continued to impress the Regulator by responding excellently to the Green Drop requirements, one example being that sampling and monitoring was conducted throughout the year as part of essential services.

One of the main crucial elements that stands between the WSA and Green Drop Certification would be final effluent compliance that were not meeting the authorisation standards. Typical shortcomings of effluent non-compliance were noted at Grabouw treatment works during the site visit assessment. Most systems also receive very low flows, and this impact need to be investigated in terms of optimising C:N:P loads to the plants. The Green Drop score of 87% is well deserved and the Regulator have no doubt that this exemplary team will attain GD certification in 2023. This is a vast improvement from 57% obtained in 2013. The municipality obtained scores of more than 80% for 6 of the systems. Well done.

Green Drop findings:
1. An up to standard O&M manual is in place with very useful information (even includes a copy of the bylaws)
2. Operational monitoring for some of the systems require improvements or to be structured more clearly
3. Municipality is commended for linking the Process audit and risks identified in risk abatement plan with proper implementation
4. The WSA provided sound financial management reports for all the systems.
5. Theewaterskloof LM performed well in Capacity Management, environmental management, and financial management, this is a commendable effort
6. No plants situated in the high or critical risk positions
7. The following capital projects for replacement, upgrades, and addition of new unit process are planned for 2025/26 financial year:
    - Upgrade Botrivier WWTWs phase 2.

9. Overview of Budget Related Policies

The following Budget-Related Policies have been approved by Council or have been reviewed and amended in line with National Guidelines and Legislation.

7.1. Tariff Policy

The municipality wishes to achieve the following by adopting this policy:

1. To comply with the provisions of Section 74 of the Local Government: Municipal Systems Act, 2000 (MSA): the municipality must adopt and implement a Tariff Policy on the levying of fees for municipal services provided by municipality
2. To comply with Section 62(1) (f) of the MFMA wish states that the Accounting Officer must ensure that a municipality has and implement a Tariff Policy
3. To prescribe Procedures and Principles (as defined in Section 74 (2) of the MSA for calculating tariffs were the municipality wishes to implement service providers in terms of Section 76(b) of the Act.
4. To give guidance regarding tariff proposals and calculations to provide a framework to determine fair, transparent and affordable charges that also promote sustainable service delivery.

The policy ensures a holistic and comprehensive overview on all the revenues / charges levied.

7.2. Credit Control and Debt Collection Policy

This policy has been formulated and developed in order to comply with Section 96 - 98 of the Local Government: Municipal Systems Act, 2000 which states:

In terms of Section 96 of the MSA a municipality-

(a) must collect all money that is due and payable to it, subject to this Act and any other applicable legislation; and

(b)for this purpose, must adopt, maintain and implement a Credit Control and Debt Collection Policy which is consistent with its rates and tariff policies and complies with the provisions of the MSA.

This policy is also aimed at guiding officials in the legislative implementation of processes necessary to ensure optimal revenue generation and collection. Increased revenue forms the basis for effective service delivery, infrastructure development, and economic growth.

In line with the objective of creating a vibrant and growing municipality, the Credit Control, and Debt Collection Policy is also aligned to the Batho-Pele Principles.

7.4. Cash Management and Investment Policy

In terms Section 13 (2) of the Municipal Finance Management Act, 2003 the municipality must establish an appropriate and effective Cash Management and Investment Policy.

The objectives of the policy are to ensure optimal performance with the least possible risk, in managing and investing the cash resources of the municipality and to ensure transparency, accountability, and appropriate lines of responsibility.

7.5. Grant in Aid Policy

A Grant in Aid Policy deals with processes and procedure to be followed when the municipality allocates grants to other institutions in an equitable and transparent manner and in line with IDP Objectives.

Provisions and disclosure must be made for Allocations under consideration in the budget and other prescribed budget related documents for public comments.

Applications are made in line with Section 67 of the MFMA and the policy on a prescribed application form. The name of the institution, grant amount and description should be disclosed on the Grant Statement.

7.6. Asset Management Policy

This policy has been designed to assist management and officials of the Theewaterskloof Municipality with the description and management procedures for Property, Plant and Equipment, Intangible Assets, and Investment Property.

It further aims to ensure that the assets of the municipality are properly accounted for, marked and to ensure that assets are utilized and maintained in an economic, effective, and efficient manner to ensure optimal utilization, value for money and sustainable service delivery.

7.7. Risk Management Policy

Section 62 (1) of the MFMA requires that the Accounting Officer takes all reasonable steps to ensure that the municipality has and maintains effective, efficient, and transparent systems of Financial and Risk Management, of internal control and of internal audit as well as the effective, efficient, and economical use of the resources of the municipality.

The purpose of the Risk Management Policy is to enable the municipality not only to comply with legislation but also to manage risks by reducing/eliminating the likelihood and impact of risks in a pro-active, responsible and structured manner.

7.8. Virement Policy

Virement is process of transferring funds from one line item to another within one vote with the approval of the relevant Senior Manager and CFO, to enable Budget Manager to transfer funds from one vote line-item with anticipated savings to another.

The aim is to improve financial controls over the processes and procedures of transferring funds and to ensure accountability and improved Budgetary Control.

7.9. Anti-Corruption Policy

To ensure that the Municipality is in compliance with the Municipal Systems Act, Act No 32 of 2000 which requires the Municipality, amongst other things to develop and adopt appropriate systems and procedures that contribute to effective and efficient management of the municipality and its resources.

7.10. Funds and Reserves Policy

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes. and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced with if the funding sources have been considered, are available and have not been committed for other purposes.

The Council sets as objective a long term financially sustainable municipality with acceptable levels of service delivery to the community.

This policy aims to set standards and guidelines in ensuring financial viability over both the short- and long term and includes funding- as well as reserves requirements.

7.11. Short Term Insurance Policy

The MFMA was introduced with the following objective:

- *The object of this Act is to secure sound and sustainable management of the fiscal and financial affairs of municipalities and municipal entities by establishing norms and standards and other requirements for—*
    a. *ensuring transparency, accountability and appropriate lines of responsibility in the fiscal and financial affairs of municipalities and municipal entities;*
    b. *the management of their revenues, expenditures, assets and liabilities and the handling of their financial dealings;*

The objective of this Short Term Insurance Management Policy is to ensure that the;

- municipality has transparent Insurance claim processes and procedures;
- general public are informed about the correct processes & procedures when filing a claim with the municipality;
- general public are aware of the required documentation when filing a claim with the municipality;
- managers and staff are aware of their responsibilities with regards to insurance management;
- managers and staff are informed about the correct processes & procedures when reporting;
- managers and staff are aware of the required documentation when filing a claim with the municipality;
- unions are informed about the correct processes & procedures;
- unions are aware of the required documentation;

All the above-mentioned Policies were approved by Council and are reviewed at least annually. The policies are available on the municipality's website.

a) Policy on the Writing-Off of Irrecoverable Debt

The purpose of this policy is to ensure that the principles and procedures for the writing-off of irrecoverable debt are formalised to ensure that consumers (especially households) are relieved of their spiral of debt.

10. Overview of Budget Assumptions

The Challenge of the International, National and Local Economy is limited Resources versus unlimited needs. Theewaterskloof Municipality is no exception as the unlimited needs of the community as outlined in the IDP are far more than the limited revenue and resource capacity of the municipality. This is largely the reason for adopting Financial Viability as one of our long-term themes defined as improved sustainable revenue capacity versus sound financial resource management.

The Ministerial Advisory Committee defines **Financial Viability** as "the ability of a local authority to fulfil its constitutional and legislative responsibilities. Resources to fulfil these obligations are derived from both the Equitable Share received and distributed nationally, as well as the revenue a municipality can raise locally".

It is important to highlight the following assumptions:

Expenditure:

- **Salaries**:
  - Proposed salary increase based on average CPI for period 1 February 2024 till 31 January 2025 4.5% plus 0.75% and a notch increase of 2.5% has been provided for in final budget.

- **Councillors Remuneration:**
  - 4% increase is budgeted for.
  - The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

- **Eskom Bulk Electricity Tariff**
  - Bulk purchases will increase with 11.32% (within NERSA guidelines and approved Cost of Supply)

- **Bulk Water Tariff:**
  - Overberg Water has announced a 14% increase in the bulk water price

Revenue

- **Tariffs& Revenue Projections:**
  - Tariffs must be cost-reflective as far as possible because any subsidisation places a burden on another group of consumers. National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible.

Increases are as follows:

Particulars	2025/2026
Property Rates	7%
Water	8%
Sewerage	5%
Refuse removal	5%
Electricity (Subject to NERSA approval)	11,32%

- **Households**

It is assumed that the total number of households in the municipal area (the tax base) will stay stable during the financial year.

- **Collection rate for municipal services**

It is assumed that the collection rate (percentage of service charges recovered) for the financial year will be the same as the previous payment rate. In accordance with relevant legislation and national directives, the estimated revenue recovery rates are based on realistic and sustainable trends. The Municipality's collection rate is set at 83%. Adequate provision is made for non-recovery

- **Grants**

It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2024/25 financial year.

- **Indigents**

We provided for ± 6 752 indigents households excl. the ± 22 014 informal households. This figure seems to be realistic as there are many occupants of RDP Houses whether the beneficiaries or not who would qualify for Indigents Subsidy. Revenue Cost = R 57 million.

The following problem areas are key factors to be addresses to ensure that the municipality is financial viable:

- Subsidisation of rates funded services from trading services
- No contribution to a capital replacement reserve fund
- Productivity and Cost Cutting Measures
- Ageing Infrastructure and inadequate provision for repairs and maintenance
- Out-dated fiscal model and limited grant funding for the benefit of indigent communities only
- Institutional capacity and development sustainability
- Uncontrolled Influx of Indigent People
- Narrow Revenue Base of the municipality
- Lack of Accurate Data Required for Longer Term Financial Planning
- Unfunded/Underfunded Mandates

"Mind the Gap" has been identified in a previous financial year. It remains relevant as it is crucial to narrow the gap between the expectations of the departments, the wider community of TWK and the financial and other resource capacity of the municipality. This includes managing and reducing high stakeholder's/ community expectations and increasing capacity/ resources/ efficiency and effectiveness. First, it is important to determine/ assess the financial health and potential (where we are). Then match available resources and potential resources (including financial) against Service Delivery, Infrastructure and Capital Needs for the next years.

Local Economic Development (LED) is a very important focus area as we need to broaden our Revenue Capacity by developing in the area. The Successful implementation of the Local Economic Development Strategy is a very important to enhance the Financial Viability of the municipality as LED have a definite impact on job creation, development, etc.

The Primary Focus of LED is:

- Social and Economic Development and Tourism.
- Tourism promotion and destination marketing
- SMME Development and Support

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Financial Modelling and Key Planning Drivers

As part of the compilation of the 2025/26 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors, such as Demographics, Socio-Economic and Financial Factors and Principles and planning strategies have informed the compilation of the 2025/26 MTREF:

- CPI
- Interest Rates
- Fuel Price
- Economic Growth
- Economic Recession/ Job Losses
- Councillor's and Officials' Remuneration
- Debt Collection Rate
- Tariff Adjustment
- Indigent Increase
- Informal Settlement Control
- Migration/ Population Increase
- Equitable Share
- Bulk Purchase Tariff Increase

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars have been taken into consideration in the planning and prioritisation process.

Economic Growth

This 2025/2026 budget has to be prepared at the back of what is happening in the local, national and international economy

The Local Economy

The local economy of Theewaterskloof is not immune to the global and national economic conditions, in-fact as a rural municipality the effect of the worsening economic conditions will have a more detrimental impact on us which may be compounded by the drought.

Guideline from National Treasury to Strengthen Municipalities

Government continues to invest in improving the financial capability of municipalities.
In the period ahead, National Treasury and provincial treasuries have agreed to focus their efforts on four "game changers":

- The new Municipal Standard Chart of Accounts, which was implemented from 1 July 2017, contributing to greater transparency and consistency of municipal finances.
- Targeted supply chain management interventions to achieve cost savings and combat fraud.
- Enhanced revenue management, including appropriate tariff-setting, regular billing and effective collection systems.
- Improved asset management, including adherence to 8 per cent of the value of assets being spent on their maintenance.

If we make progress in local financial management, we will transform the lives of millions of people.

Tariff Adjustment

A "zero-base" approach to improve on tariff setting, ensuring that the principles of benefit received, cost of service and cost-recovery, affordability and sustainability is taken into consideration.

A briefing session was conducted with Directorates Operations, Development and Technical Services and Town Managers on the 11th and 12th of February 2025.

These engagements were dedicated to tariffs and the process of rationalization of services, identification of various categories of consumers, the level of services rendered/demanded and the levying of appropriate cost-recovery tariffs.

Factors impacting on Tariff Increases

The following factors were taken into consideration when calculating proposed tariff increases:

- Affordability
- Economic Recession, Job Losses
- Councillors Remuneration
- Personnel Cost
- Escalating Fuel Prices
- Economic Indicators (CPI, Interest Rates)
- Escalating Bulk Purchases Prices (Water and Electricity)
- Increasing Indigents
- Electricity Bulk Price Increases (Eskom)
- Repairs and Maintenance
- Willingness and Ability to Pay
  - ✓ The Level/Standard of Service: the higher the level and standard, the higher the tariffs.
  - ✓ Benefit Received
  - ✓ Affordability
  - ✓ Reputation: Good Governance
  - ✓ Good Service Delivery also ensures improved willingness to pay
  - ✓ Recover of Capital and Usage Costs

Deliverables

- The possibilities of Rationalisation of Tariffs (number reduced)
- Tariffs and Tariff Policy simplified for easy understanding and enhanced transparency.
- Service Delivery Cost fully calculated and tariffs should reflect full cost.
- Tariff Setting ensures the Sustainability of Services.
- Tariff Policy must reflect the Financial Strategies.

Tariff Goals

- Revenue Sufficiency
- Affordability of services
- Promoting local economic development
- Wasteful use of service discourages
- Rate of return on assets (in order to ensure allowance is made for the future expansion of infrastructure)

Equitable Share

The Equitable Share increased from **R 141 million** in 2024/25 to **R 150 million** 2025/26.

Years	Equitable share '000	Indigent subsidy '000	Subsidy as a % of Equitable Share
2019/2020	95 274	25 281	27%
2020/2021	103 419	36 324	35%
2021/2022	106 976	38 802	36%
2022/2023	120 101	43 895	37%
2023/2024	131 583	51 743	39%
2024/2025	140 900	51 866	37%
2025/2026	150 030	56 991	38%

It is anticipated that Free Basic Services will cost the municipality R 57 million in 2025/26. The budgeted amount does not include the cost of R 33 million for the ± 22 014 informal settlements.

Indigent Subsidy

The number of indigent Households is projected to increase. This anticipated increase is mainly caused by high levels of unemployment in the Theewaterskloof region, Agricultural Seasonal Employment and Influx of Indigent people seeking greener pastures. This trend will have a significant impact on the Equitable Share Grant Allocation.

Informal Settlement Control

It is evident that squatter control is becoming an unavoidable issue which needs to be managed more pro-effectively. The municipality is actively pursuing ideas to establish a squatter control unit to address this issue.

Migration/ Population Increase

The population growth is especially in the Grabouw and Villiersdorp. Farms is due to the agriculture sector being one of the major economic activities in TWK. The agriculture sector, more intensively in the Fruit production is labour-intensive and seasonal. These farm workers are only economically active for a certain period of the year and can contribute to revenue (municipal service) only during that period.

The result of the increase in the population is that there is an increase pressure on our public services such as Clinics, Law Enforcement, and our infrastructure and land availability for houses.

Community Consultation

The draft 2025/26 MTREF was tabled before Council on 27 March 2025 for community consultation, the draft budget was published on the municipality's website, and advertise in the local newspaper. A summary document of the budget was distributed via social media to make the public aware of the draft budget which was approve and it is open for public comments.

All documents in the appropriate format (electronic and printed) was provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

11. Overview of Budget and Funding

In terms of Section 18 of the Municipal Finance Management Act, an Annual Budget may only be funded from:

- Realistically anticipated revenues to be collected
- Cash backed accumulated funds from previous years surpluses not committed for other purposes
- Borrowed funds, but only for the Capital Budget (Fixed assets, Infrastructure, Property, Plant and Equipment)

The budget recognizes compliance to the following:

- Credible, consistent and responsive to the municipality's IDP
- Funded and achievable in terms of service delivery
- Institutional Needs Analyses and takes into consideration Risk Analyses, Internal, and External Factors impacting on service delivery.
- Contains Revenue and Expenditure Projections that are consistent with current and past year performances.
- The municipality has overcome all the major obstacles which had an impact on its capacity to spend its budget and render services. These include blockages in the form of staff, policies, procedures, and processes.
- Does not jeopardize the Financial Viability of the municipality.

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal and property rates.

Revenue was based on:

- Growth in the municipality and economic development
- Revenue management and enhancement
- Achievement of 83 per cent annual collection rate for consumer revenue
- Electricity tariff increase within the National Electricity Regulator of South Africa (NERSA) approval
- Changes in consumer behaviour in response to drought and and utility price increases. Determining tariff excalation rate by establishing/calculating revenue requirements
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

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

Services charges relating to electricity, water, sanitation and refuse removal is R 330 million for the 2025/26 financial year and increasing to R 396 million for the 2027/28 financial year

Operational grants and subsidies amount to R 182 million, R 176 million and R 185 million for each of the respective financial years of the MTREF.

Investment revenue actual performance will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

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

Monetary investments by type (Table SA15)

Investment type	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality									
Listed Corporate Bonds		180	249	249	249	249	249	249	249
Deposits - Bank	178 819	13 649	14 627	16 180	20 136	20 136	18 922	20 132	24 260
Municipality sub-total	**178 819**	**13 829**	**14 875**	**16 429**	**20 385**	**20 385**	**19 171**	**20 381**	**24 509**
Entities									
Entities sub-total	–	–	–	–	–	–	–	–	–
Consolidated total:	**178 819**	**13 829**	**14 875**	**16 429**	**20 385**	**20 385**	**19 171**	**20 381**	**24 509**

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

Detail of borrowings (Table SA17)

Borrowing - Categorised by type	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality									
Annuity and Bullet Loans									
Long-Term Loans (non-annuity)	102 775	181 287	154 400	269 769	133 238	133 238	113 549	96 334	81 394
Municipality sub-total	**102 775**	**181 287**	**154 400**	**269 769**	**133 238**	**133 238**	**113 549**	**96 334**	**81 394**
Entities									
Entities sub-total	-	-	-	-	-	-	-	-	-
Total Borrowing	**102 775**	**181 287**	**154 400**	**269 769**	**133 238**	**133 238**	**113 549**	**96 334**	**81 394**

Unspent Borrowing - Categorised by type									
Parent municipality									
Municipality sub-total	-	-	-	-	-	-	-	-	-
Entities									
Entities sub-total	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	-	-	-	-	-	-	-	-	-

1.3 Cash flow Management

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

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

Budget cash flow statement (Table A7)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	117 845	130 393	149 082	149 906	153 229	153 229	153 229	164 590	171 997	176 296
Service charges	232 520	228 345	265 235	273 833	285 702	285 702	285 702	307 731	321 579	329 618
Other revenue	31 733	16 807	23 566	45 601	47 659	47 659	47 659	56 218	58 559	59 934
Transfers and Subsidies - Operational	133 083	144 889	189 864	165 950	137 457	137 457	137 457	166 497	176 434	184 627
Transfers and Subsidies - Capital	44 215	53 130	77 999	112 748	55 339	55 339	55 339	72 237	142 920	146 580
Interest	9 226	10 653	6 135	10 335	6 876	6 876	6 876	9 391	9 813	10 058
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(475 220)	(586 937)	(606 299)	(588 435)	(555 290)	(555 290)	(555 290)	(643 794)	(673 889)	(708 276)
Interest	(11 218)	(14 073)	(21 623)	(25 297)	(28 999)	(28 999)	(28 999)	(24 274)	(25 366)	(26 000)
Transfers and Subsidies	(4 717)	(8 427)	(8 123)	(5 781)	(8 017)	(8 017)	(8 017)	(12 080)	(0)	(0)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**77 467**	**(25 220)**	**75 837**	**138 860**	**93 955**	**93 955**	**93 955**	**96 516**	**182 057**	**172 838**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1 240	1 072	678	45	45	45	45	50	52	53
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	(1 047)	(1 217)	6 227	6 227	6 227	(692)	(747)	(807)
Payments										
Capital assets	(98 692)	(142 504)	(124 363)	(219 675)	(78 380)	(78 380)	(78 380)	(88 780)	(151 708)	(152 037)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(97 452)**	**(141 433)**	**(124 731)**	**(220 847)**	**(72 108)**	**(72 108)**	**(72 108)**	**(89 422)**	**(152 403)**	**(152 791)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	34 863	103 715	–	98 104	–	–	–	10 000	–	–
Increase (decrease) in consumer deposits	136	518	659	349	369	369	369	391	414	439
Payments										
Repayment of borrowing	(13 121)	(17 646)	(21 298)	(34 171)	(26 862)	(26 862)	(26 862)	(21 257)	(29 689)	(17 215)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**21 878**	**86 587**	**(20 640)**	**64 283**	**(26 494)**	**(26 494)**	**(26 494)**	**(10 866)**	**(29 275)**	**(16 776)**
NET INCREASE/ (DECREASE) IN CASH HELD	**1 892**	**(80 066)**	**(69 534)**	**(17 704)**	**(4 646)**	**(4 646)**	**(4 646)**	**(3 773)**	**379**	**3 272**
Cash/cash equivalents at the year begin:	**164 090**	**165 982**	**85 916**	**(1 033)**	**16 383**	**16 383**	**16 383**	**11 736**	**7 964**	**8 343**
Cash/cash equivalents at the year end:	**165 982**	**85 916**	**16 383**	**(18 737)**	**11 736**	**11 736**	**11 736**	**7 964**	**8 343**	**11 614**

1.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Cash backed reserves/accumulated surplus reconciliation (Table A8)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available										
Cash/cash equivalents at the year end	165 982	85 916	16 383	(18 737)	11 736	11 736	11 736	7 964	8 343	11 614
Other current investments > 90 days	(0)	0	14 627	-	0	0	0	0	0	0
Non current Investments	12 837	13 829	249	16 429	8 649	8 649	8 649	9 341	10 088	10 895
Cash and investments available:	178 819	99 745	31 258	(2 308)	20 385	20 385	20 385	17 305	18 431	22 509
Application of cash and investments										
Unspent conditional transfers	15 815	20 053	54 592	663	16 321	16 321	16 321	528	528	528
Unspent borrowing	-	-	-			-				
Statutory requirements	-	-	-			-				
Other working capital requirements	43 565	81 073	177 723	85 072	244 683	244 683	244 683	218 125	233 118	230 780
Other provisions	30 523	30 565	40 743	34 343	44 817	44 817	44 817	47 506	50 357	53 378
Long term investments committed	12 837	13 829	249	16 429	8 649	8 649	8 649	9 341	10 088	10 895
Reserves to be backed by cash/investments	40 253	50 052	-	-	-	-	-	-	-	-
Total Application of cash and investments:	142 993	195 573	273 307	136 507	314 470	314 470	314 470	275 499	294 090	295 580
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	35 826	(95 828)	(242 049)	(138 815)	(294 085)	(294 085)	(294 085)	(258 195)	(275 660)	(273 071)
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	35 826	(95 828)	(242 049)	(138 815)	(294 085)	(294 085)	(294 085)	(258 195)	(275 660)	(273 071)

From the above table it can be seen that the cash and investments available total -R 258 million in the 2025/26 financial year and decrease to -R 273 million by 2027/28, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.
- There is no unspent borrowing from the previous financial years. Unspent borrowing is ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Provisions for statutory requirements include VAT owing to timing differences resulting from year- end obligations.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. It needs to be noted that, the desired cash levels should be 60 days to ensure continued liquidity of the municipality. Any underperformance in relation to collections could place upward pressure on the ability of the municipality to meet its creditor obligations.
- Other provision liability is informed by, amongst others, the supplementary pension liability.
- Long term investments consist primarily of the sinking funds for the repayment of future borrowings. The sinking fund value is held within long term investments and must be 'held to maturity' and is not available for spending.
- Most reserve fund cash-backing is discretionary in nature, but the reserve funds are not available to support a budget unless they are cash-backed. The reserve funds are not fully cash-backed. The level of cash-backing is directly informed by the municipality's cash backing policy. These include the rehabilitation of landfill sites and quarries.

The challenge for the Municipality will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

1.5 Funding compliance measurement

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

Funding compliance measurement (Table SA10)

Description	MFMA section	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	165 982	85 916	16 383	(18 737)	11 736	11 736	11 736	7 964	8 343	11 614
Cash + investments at the yr end less applications - R'000	18(1)b	35 826	(95 828)	(242 049)	(138 815)	(294 085)	(294 085)	(294 085)	(258 195)	(275 660)	(273 071)
Cash year end/monthly employee/supplier payments	18(1)b	2,8	1,6	0,3	(0,3)	0,2	0,2	0,2	0,1	0,1	0,2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	33 342	(85 804)	(108 564)	112 960	110 667	110 667	110 667	38 733	106 828	113 624
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(2,3%)	5,9%	1,1%	(2,9%)	(6,0%)	(6,0%)	1,2%	(1,5%)	(3,5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	30,3%	26,1%	28,8%	29,3%	29,9%	29,9%	29,9%	85,0%	85,1%	85,2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	21,1%	24,3%	19,3%	25,8%	22,5%	22,5%	22,5%	21,5%	21,5%	21,5%
Capital payments % of capital expenditure	18(1)c;19	100,0%	98,4%	98,6%	100,0%	43,5%	43,5%	43,5%	99,3%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	64,0%	116,1%	0,0%	91,7%	0,0%	0,0%	0,0%	60,3%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	57,0%	(50,9%)	45,6%	(23,2%)	0,0%	0,0%	10,7%	8,9%	7,7%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	10,1%	10,1%	12,2%	7,7%	8,9%	8,9%	9,6%	9,3%	8,8%	0,0%
Asset renewal % of capital budget	20(1)(vi)	27,1%	7,3%	5,4%	3,0%	3,8%	3,8%	0,0%	0,0%	0,0%	0,0%

1.5.1.1 Cash/cash equivalent position

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

If the municipality's forecast cash position is negative, for any year of the medium-term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short-term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2025/26 MTREF shows -R 258 million, -R 276 million and -R 273 million for each respective financial year.

1.5.1.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A8. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

1.5.1.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. The ratio for the period 2025/26 and 2026/27 is 0.1 and 0.2 in the 2027/28 for the MTREF. Currently it is estimated that the municipality will have 0 months cash available (2025/26). This measure will have to be carefully monitored going forward.

1.5.1.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term. For the 2025/26 MTREF the indicative outcome is a surplus excluding depreciation off sets of R 39 million, R 107 million and R 114 million.

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

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

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

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6 per cent). The result is intended to approximate the real increase in revenue. From the table above the percentage for the 2025/26 MTREF is 1.2% and decreases to 3.5% for the outer year 2027/28. This trend will have to be carefully monitored and managed with the implementation of the budget.

1.5.1.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. The outcome is at 85 per cent each of the respective financial years. Given that the assumed collection rate for rates and service charges was based on an 83 per cent performance target, the cash flow statement has been conservatively determined.

1.5.1.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) must be increased to offset under-collection of billed revenues. The provision has been appropriated at 21.5 per cent over the MTREF.

1.5.1.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position.

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

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates 60.3 per cent of own funded capital.

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

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

1.5.1.11 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. The ratio reflected in 2025/26 financial year for current consumer debtors is 10.7% and long-term receivables percentage change are 0%.

1.5.1.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table SA34C. As previously illustrated the municipality has a relatively low expenditure percentage on Repairs and Maintenance.

1.5.1.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, like the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table SA34b.

12. Expenditure on allocations and grant programmes

Expenditure on allocations and grant programmes (Table SA19)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	114 595	129 522	140 783	149 641	149 077	149 077	157 991	165 456	172 936
Local Government Equitable Share	106 976	120 101	131 583	140 900	140 900	140 900	150 030	158 221	165 379
Expanded Public Works Programme [Schedule 5B]	1 721	2 061	1 684	1 563	1 563	1 563	1 930	–	–
Local Government Financial Management Grant [Schedule 5B]	1 610	1 650	1 568	1 800	1 800	1 800	1 900	2 000	2 100
Municipal Infrastructure Grant [Schedule 5B]	3 181	3 794	3 081	3 955	3 946	3 946	4 131	4 452	4 639
Integrated National Electrification Programme [Schedule 5B]	276	–	–	771	515	515	–	783	818
Water Services Infrastructure Grant	326	1 916	1 225	652	352	352	–	–	–
Energy Effeciency and Demand Side Management	505		522	–	–	–	–	–	–
Municipal Disaster Response Grant VAT	–	–	1 120	–	–	–	–	–	–
Provincial Government:	13 259	14 706	11 009	15 857	19 076	19 076	24 295	10 974	11 687
Community Development Workers	140	61	118	113	157	157	113	113	113
Human Settlement Development	1 152	160	–	5 000	8 000	8 000	12 080	–	–
Library Service	9 647	2 969	10 210	9 928	9 928	9 928	10 307	10 566	11 261
Maintenance of Main Roads	130	9 695	–	170	135	135	145	145	163
Financial Management Capacity Building Grant	–	144	–	500	710	710	–	–	–
Thusong Centre	–	–	–	146	146	146	–	150	150
Municipal Energy Resilience Grant	–	1 260	500	–	–	–	–	–	–
Western Cape Municipal Interventions Grant	148	390	–	–	–	–	–	–	–
Municipal Capacity Building	373	–	–	–	–	–	–	–	–
LG Public Employment Support Grant	–	27	180	–	–	–	–	–	–
Local Government Support Grant	1	–	–	–	–	–	–	–	–
LG Public Employment Support Grant	1 210	–	–	–	–	–	–	–	–
Municipal Service Delivery and Capacity Building Grant	392	–	–	–	–	–	–	–	–
Regional socio economic projects (RSEP)	67	–	–	–	–	–	–	–	–
MUNICIPAL WATER RESILIENCE GRANT	–	–	–	–	–	–	1 650	–	–
District Municipality:	–	–	–	–	380	380	–	–	–
Other grant providers:	348	270	714	452	613	613	4	4	4
Public Contributions	–	–	–	452	452	452	4	4	4
National Skills Fund	–	270	–	–	161	161	–	–	–
SETA	348	–	714	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	128 202	144 498	152 505	165 950	169 146	169 146	182 290	176 434	184 627
Capital Transfers and Grants									
National Government:	24 954	25 311	38 489	35 855	32 346	32 346	27 537	34 900	36 380
Municipal Infrastructure Grant [Schedule 5B]	17 899	25 294	20 556	26 365	26 308	26 308	27 537	29 683	30 927
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	1 840	–	–	5 142	3 691	3 691	–	5 217	5 453
Energy Effeciency and Demand Side Management	3 014	–	3 478	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]	26	–	–	–	–	–	–	–	–
Expanded Public Works Programme [Schedule 5B]	–	16	–	–	–	–	–	–	–
Water Services Infrastructure Grant	2 174	–	8 169	4 348	2 348	2 348	–	–	–
Municipal Disaster Response Grant	–	–	6 287	–	–	–	–	–	–
Provincial Government:	19 261	27 369	39 763	76 893	29 506	29 506	44 700	108 020	110 200
Library Service				10	–	–	–	–	–
Human Settlements	77	634	253	75 983	21 151	21 151	44 700	108 020	110 200
Regional socio economic projects (RSEP)	18 089	23 745	39 078	900	2 000	2 000	–	–	–
Western Cape Municipal Interventions Grant	–	78	218	–	6 300	6 300	–	–	–
Municipal Service Delivery and Capacity Building Grant	608	–	–	–	55	55	–	–	–
Joint District and Metro Grant	373	727	214	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief Grant	113	–	–	–	–	–	–	–	–
Municipal Drought Relief (PT)	–	384	–	–	–	–	–	–	–
Sport and Recreation	–	1 800	–	–	–	–	–	–	–
District Municipality:	–	193	–	–	70	70	–	–	–
Safety Project Grant	–	193	–	–	70	70	–	–	–
Other grant providers:	–	318	–	–	–	–	–	–	–
SANRAL	–	274	–	–	–	–	–	–	–
Donations	–	45	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	44 215	53 191	78 252	112 748	61 922	61 922	72 237	142 920	146 580
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	172 417	197 689	230 757	278 698	231 068	231 068	254 527	319 354	331 207

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

Disclosure of Salaries, Allowances & Benefits 1. No. Rand per annum	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors						
Speaker	863 027	–	49 119			912 146
Chief Whip	–	–	–			–
Executive Mayor	1 078 785	–	49 119			1 127 904
Deputy Executive Mayor	863 027	–	49 119			912 146
Executive Committee	4 050 262	–	320 835			4 371 097
Total for all other councillors	6 493 442	102 478	1 098 166			7 694 086
Total Councillors –	**13 348 543**	**102 478**	**1 566 358**			**15 017 379**
Senior Managers of the Municipality						
Municipal Manager (MM)	1 439 492	2 232	176 130	125 032		1 742 886
Chief Finance Officer	1 199 928	2 232	171 666	106 132		1 479 958
Community Services	1 199 928	2 232	171 666	106 132		1 479 958
Corporate Services	1 199 928	2 232	171 666	106 132		1 479 958
Economic Development and Planning	1 199 928	2 232	171 666	106 132		1 479 958
Technical and Infrastructure Implementation Services	1 199 928	2 232	171 666	106 132		1 479 958
List of each offical with packages >= senior manager						
Total Senior Managers of the Municipality –	**7 439 132**	**13 392**	**1 034 460**	**655 692**		**9 142 676**
A Heading for Each Entity						
List each member of board by designation						
Total for municipal entities –	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION –	**20 787 675**	**115 870**	**2 600 818**	**655 692**		**24 160 055**

Summary councillor and staff benefits (Table SA22)

Summary of Employee and Councillor remuneration	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	10 395	11 497	11 393	12 094	12 094	12 094	13 349	13 949	14 298
Pension and UIF Contributions	29		–	–	–	–	–	–	–
Medical Aid Contributions			112	123	123	123	102	107	110
Motor Vehicle Allowance	285	174	270	740	740	740	240	251	257
Cellphone Allowance	1 190	1 015	1 415	1 399	1 399	1 399	1 326	1 386	1 421
Sub Total - Councillors	**11 900**	**12 686**	**13 189**	**14 356**	**14 356**	**14 356**	**15 017**	**15 693**	**16 085**
% increase		6,6%	4,0%	8,8%	–	–	4,6%	4,5%	2,5%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 329	3 937	2 631	5 826	4 165	4 165	7 439	7 774	7 968
Pension and UIF Contributions		216	136	11	10	10	13	14	14
Medical Aid Contributions		5		–	–	–	–	–	–
Performance Bonus	(8)	721	260	506	506	506	656	685	702
Motor Vehicle Allowance		126	276	606	500	500	752	786	806
Cellphone Allowance		56	55	93	89	89	130	136	139
Other benefits and allowances		24	13	120	29	29	152	159	163
Sub Total - Senior Managers of Municipality	**2 321**	**5 086**	**3 371**	**7 161**	**5 300**	**5 300**	**9 143**	**9 554**	**9 793**
% increase		119,1%	(33,7%)	112,4%	(26,0%)	–	72,5%	4,5%	2,5%
Other Municipal Staff									
Basic Salaries and Wages	147 981	162 385	186 179	194 034	189 888	189 888	222 004	231 995	237 794
Pension and UIF Contributions	25 922	27 673	29 423	32 717	31 357	31 357	38 083	39 797	40 792
Medical Aid Contributions	14 641	9 449	10 213	10 876	10 584	10 584	11 630	12 153	12 457
Overtime	9 692	12 751	16 592	4 782	11 636	11 636	6 533	6 827	6 997
Performance Bonus	11 530			–	–	–	–	–	–
Motor Vehicle Allowance	9 092	10 502	11 262	11 814	11 543	11 543	13 278	13 876	14 223
Cellphone Allowance	870	935	900	995	818	818	1 061	1 108	1 136
Housing Allowances	915	1 012	1 114	1 068	2 673	2 673	1 075	1 123	1 152
Other benefits and allowances	8 142	12 501	11 108	5 851	9 886	9 886	7 880	8 234	8 440
Payments in lieu of leave	2 871	952	3 990	365	3 462	3 462	500	523	536
Long service awards	1 044	1 076	1 091	824	1 138	1 138	1 780	1 860	1 907
Post-retirement benefit obligations	2 493	2 669	(2 832)	2 679	2 379	2 379	2 669	2 789	2 859
Acting and post related allowance	1 185		2 975	84	2 461	2 461	185	193	198
Sub Total - Other Municipal Staff	**236 378**	**241 904**	**272 013**	**266 088**	**277 824**	**277 824**	**306 678**	**320 479**	**328 491**
% increase		2,3%	12,4%	(2,2%)	4,4%	–	10,4%	4,5%	2,5%
Total Parent Municipality	**250 599**	**259 676**	**288 574**	**287 605**	**297 481**	**297 481**	**330 838**	**345 726**	**354 369**
		3,6%	11,1%	(0,3%)	3,4%	–	11,2%	4,5%	2,5%
Board Members of Entities									
Sub Total - Board Members of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase		–	–	–	–	–	–	–	–
Senior Managers of Entities									
Sub Total - Senior Managers of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase		–	–	–	–	–	–	–	–
Other Staff of Entities									
Sub Total - Other Staff of Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase		–	–	–	–	–	–	–	–
Total Municipal Entities	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL SALARY, ALLOWANCES & BENEFITS	**250 599**	**259 676**	**288 574**	**287 605**	**297 481**	**297 481**	**330 838**	**345 726**	**354 369**
% increase		3,6%	11,1%	(0,3%)	3,4%	–	11,2%	4,5%	2,5%
TOTAL MANAGERS AND STAFF	**238 699**	**246 990**	**275 384**	**273 249**	**283 124**	**283 124**	**315 821**	**330 033**	**338 284**

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Summary of personnel numbers (Table SA24)

Summary of Personnel Numbers	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	27	–	–	27	–	–	27	–	–
Municipal employees									
Municipal Manager and Senior Managers	6	–	1	6	1	5	6	3	3
Other Managers	43	38	5	46	43	5	46	43	5
Professionals	257	243	8	258	230	9	258	242	3
Finance	8	8	2	8	8	2	8	8	–
Spatial/town planning	13	12	1	13	12	1	13	12	1
Information Technology	5	4	4	6	3	4	6	5	–
Roads	42	37	–	42	21	–	42	35	–
Electricity	25	24	1	25	25	1	25	21	1
Water	48	48	–	48	45	1	48	45	1
Sanitation	23	23	–	23	23	–	23	23	–
Refuse	85	79	–	85	85	–	85	85	–
Other	8	8	–	8	8	–	8	8	–
Technicians	130	116	5	130	119	5	130	46	5
Finance	85	78	5	85	81	5	85	8	5
Other	45	38	–	45	38	–	45	38	–
Clerks (Clerical and administrative)	51	51	–	56	56	–	56	56	–
Service and sales workers	81	63	5	81	78	5	81	65	9
Plant and Machine Operators	38	38	–	38	38	–	38	38	–
Elementary Occupations	144	139	141	144	139	144	144	139	125
TOTAL PERSONNEL NUMBERS	**777**	**688**	**165**	**786**	**704**	**173**	**786**	**632**	**150**
% increase				1,2%	2,3%	4,8%	–	(10,2%)	(13,3%)
Total municipal employees headcount									
Finance personnel headcount	92	85	5	93	89	5	93	89	5
Human Resources personnel headcount	8	7	1	10	9	1	10	8	–

13. Annual Budgets and Service delivery and Budget Implementation plans- Internal Departments

The Functional performance of the municipality provides comprehensive information on the implementation of the SDBIP and the relevant Functional Area reporting schedule:

a. A detailed departmental SDBIP will be available on the website of TWK Municipality.

The functional breakdown per Directorate is as follows:

Corporate Service:

Legal Advisory

- Both the Director and deputy Director Corporate Services are the Legal Officers for the organisation and provide legal support to all Directorates

Administration

- Give administrative support to the Council and its political structures
- Corporate support for other Directorates and Town offices
- Provision of secretariat services to all directorates
- The management of the municipality's incoming and outgoing mail including the distribution and dispatch of correspondence to and from the public
- The management of access to records
- The management of Security and Cleaning Services

Human Resources

- Ensuring a skilled workforce through training and selection
- Ensuring sound HR administration
- Ensuring an informed labour force by practicing sound labour relations
- Ensuring a sound organisational structure

Information Technology

- The Information Technology department serves as support function for the whole of the organization:
- Maintaining the IT and communication Infrastructure
- Facilitate the integration of information systems
- Establishing and maintaining proper backup procedures and systems
- Ensuring information security

Economic Development and Planning:

Integrated Development Planning

- This department provides a unique support service to all departments, community and council. It is responsible for the coordination and management of the IDP process, Organisational Performance Management, Annual Reporting, Service Delivery and Budget Implementation Plan, and Social Development

Local Economic Development (LED) and Tourism

- Create an enabling environment for economic development
- Increase economic opportunities for people
- Promote intergovernmental collaboration
- Build local Capacity
- Encourage PPP in Local economic Development

- Monitor and evaluate LED strategy.
- Capacitate SMME's

Housing and Integrated Human Settlement

- The function of this department is to facilitate, manage and maintain low-cost housing development within the Theewaterskloof Municipality

Property Management

- The Property Management section must ensure that Municipal owned immovable assets are managed efficiently, effectively and economically and are dealt with in a manner which will ensure the maximum benefit to the municipality and the community

Town Planning

- Plays a crucial role in shaping the urban development and management of land and resources in the area.
- Urban and Rural Planning
- Zoning and Land Use Regulations
- Development Control and Approval
- Regulatory Compliance and Enforcement

Financial Services:

Expenditure and Supply Chain Management

- Salaries: Implementation of approved payroll, paying of salaries, allowances and accounting for payroll implementation
- Creditors: Payment and recording of creditors' payments and reconciliations
- Supply Chain Management: Responsible for the Administration and Management of Procurement of goods and services (i.e. Acquisition Management in particular)
- Bank Reconciliation
- Administration and Management of Investments
- Administration and Management of Loans
- Maintain Professionalism, Honesty, Integrity and Internal Controls

Revenue Management

- Facilitation and application for Municipal Services
- Debtors Billing Administration and Management
- Meter Reading
- Administration of Clearance Certificates
- Rendering of Monthly Consumer / Rates Debtors Accounts
- Debtors Customer Care and Query Administration
- Receipting and bank revenue management
- Credit Control, Debt Collection and Indigents Management
- Maintain Professionalism, Honesty, Integrity and Internal Controls

Budget Office

- Budget
- In-year Reporting
- Budgetary Management and Control
- Co-ordinate Financial Policy Formulation
- Financial Management Workshops under leadership of CFO

- Maintain Professionalism, Honesty, Integrity and Internal Controls

Asset and Insurance

- The responsible and in involve managing both physical assets and the insurance needs of an organization
- Maintain Professionalism, Honesty, Integrity and Internal Controls

Costing Services (commenced in September 2009)

- Financial Viability

Technical Service:

Water Distribution and Treatment

- (Supply potable water in accordance with (SABS 241) to the residents within its jurisdiction. In terms of Schedule 4B of the Constitution: "Water and Sanitation Services limited to potable water supply systems")

Roads

- The Theewaterskloof Municipality is responsible for the roads and storm water reticulation within the towns of the WC031 established municipal area. The Roads and Storm water Division functions as a division on its own headed by the Assistant manager of each town. This unit has 85 trained technical, artisans and other operational staff

Electricity Distribution

The electricity purchase and distribution functions of the municipality are administered as follows and include:

- The effective and efficient distribution and reticulation of energy in the following towns (Caledon, Villiersdorp, Greyton and Riviersonderend. Grabouw, Genadendal, Tesselaarsdal, Botrivier and Middleton reside within Eskom jurisdiction)
- Distribute electricity subject to the license conditions set by NERSA

Electricity/Street lighting

- Provide adequate street lighting for urban areas
- Maintain/Repair of faulty streetlights
- Upgrade of existing services as well as new developments
- These services extend to include Theewaterskloof (Caledon, Greyton, Riviersonderend and Villiersdorp, but do not take account rural areas such as Tesselaarsdal, Botrivier, Grabouw, Genadendal which resides within the jurisdiction of provincial Government

Waste Water Management (Sewerage)

- TheewaterskloofMunicipality provides sewerage collection systems, comprising water borne sewer networks, bucket removal system and vacuum tanker service where necessary, and treats the collected effluent at 7 sewage treatment plants. Further services include the provision and maintenance of communal toilets in informal areas

Solid Waste Management

- Theewaterskloof municipality is responsible for the day to day operations in every town and for the removal and collection of the waste, cleaning of road reserves and most public open places. There are three Transfer-stations in the Municipal jurisdiction, one in Grabouw, Villiersdorp and the other in Botriver. Caledon has a licensed waste site but Genadendal, Greyton and Riviersonderend is not permitted yet.

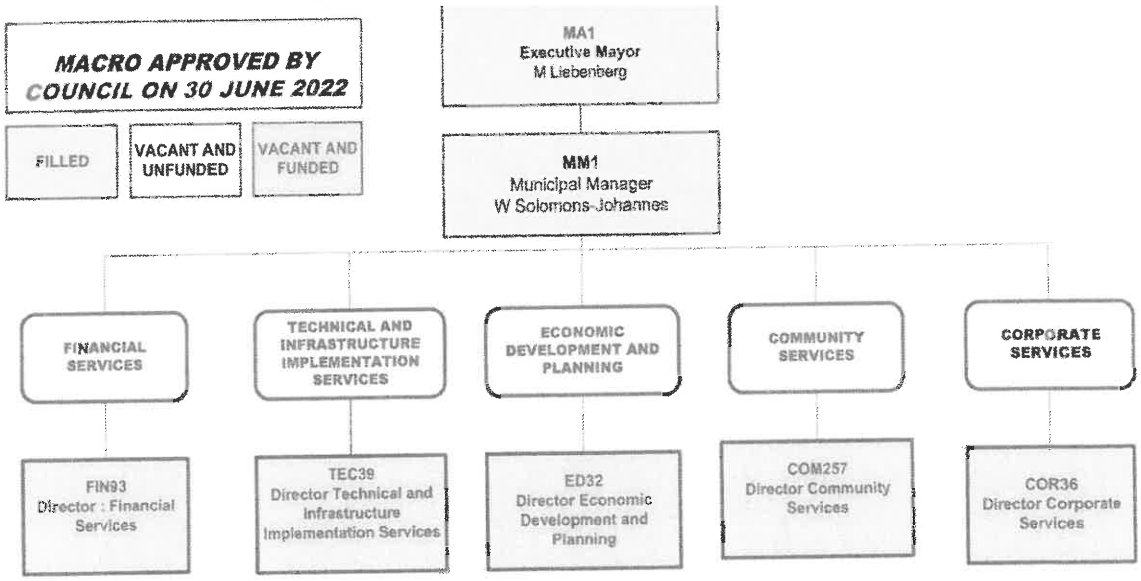
Community Services

- Responsible for the day-to-day to service delivery within all Theewaterskloof Towns.

Fleet Management

- To manage and maintain all fleet of the municipality.
- To provide sufficient municipal services to all residence within the municipal boundary.

Senior Management Capability and Structure



14. Capital expenditure details

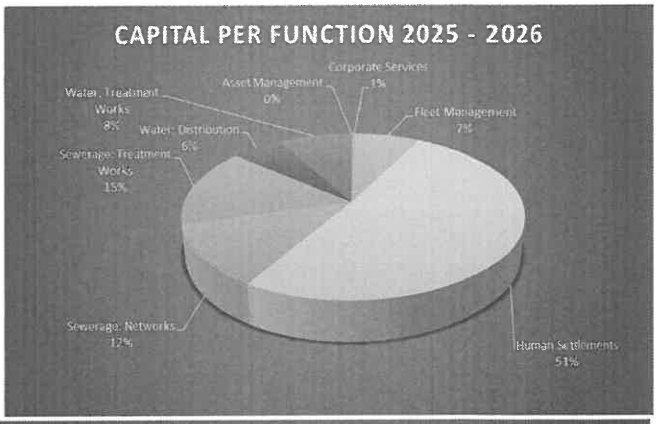
In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees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

Capital Budget

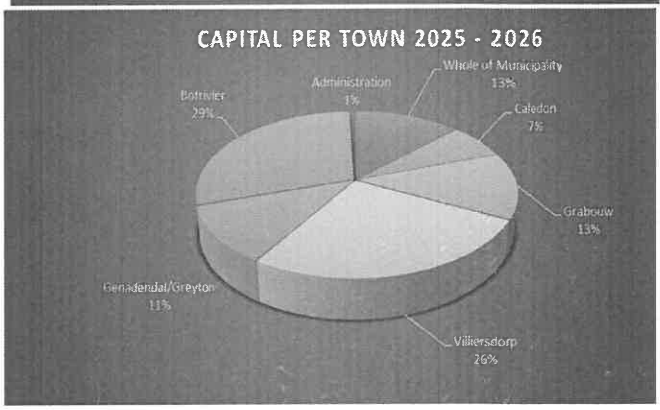
The capital budget per function, town and per funding source is illustrated below:

The Capital Budget amounts to R 88 million in 2025/26, R 152 million in 2026/27 and R 152 million in 2027/28.

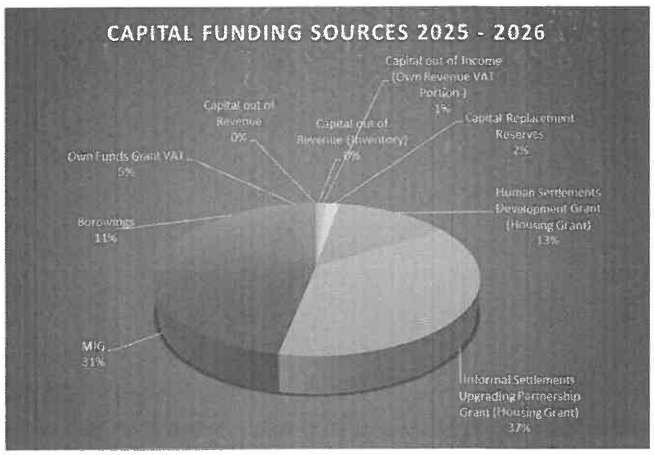
CAPITAL PER FUNCTION	2025 - 2026	%
Asset Management	110 000	0%
Corporate Services	364 000	0%
Fleet Management	6 400 000	7%
Human Settlements	45 288 340	51%
Sewerage: Networks	10 792 572	12%
Sewerage: Treatment Works	13 594 457	15%
Water: Distribution	5 000 000	6%
Water: Treatment Works	7 280 971	8%
TOTAL CAPITAL PER FUNCTION	**88 830 340**	**100%**



CAPITAL PER TOWN	2025 - 2026	%
Whole of Municipality	11 400 000	13%
Caledon	6 119 000	7%
Grabouw	11 380 912	13%
Villiersdorp	23 461 971	26%
Genadendal/Greyton	10 000 000	11%
Botrivier	25 994 457	29%
Administration	474 000	1%
TOTAL CAPITAL PER TOWN	**88 830 340**	**100%**

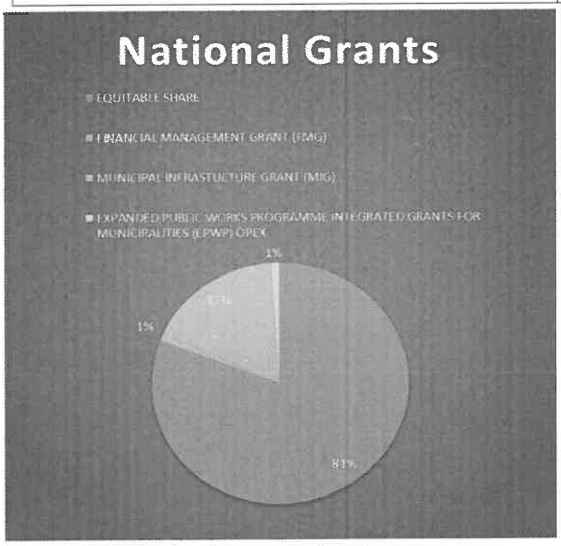


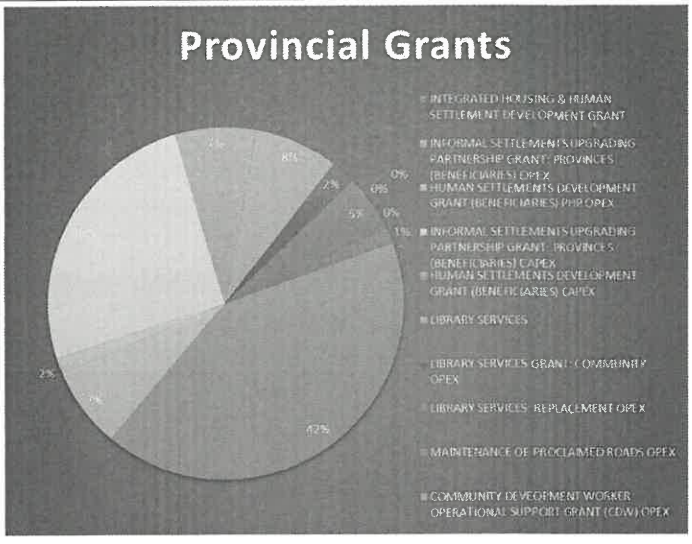
CAPITAL FUNDING SOURCES	2025 - 2026	%
Capital out of Revenue	-	0%
Capital out of Revenue (Inventory)	474 000	1%
Capital out of Income (Own Revenue VAT Portion)	588 340	1%
Capital Replacement Reserves	1 400 000	2%
Human Settlements Development Grant (Housing Grant)	12 000 000	14%
Informal Settlements Upgrading Partnership Grant (Housing Grant)	32 700 000	37%
MIG	27 537 391	31%
Borowings	10 000 000	11%
Own Funds Grant VAT	4 130 609	5%
TOTAL CAPITAL FUNDING SOURCES	**88 830 340**	**100%**



The table below reflects the 2025 Division of Revenue Act Grant Allocations

GRANT		2025/2026			2026/2027			2027/2028		
		BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT	Budget	EXCL VAT	VAT
NATIONAL ALLOCATIONS										
EQUITABLE SHARE		150 030 000	150 030 000	-	158 221 000	158 221 000	-	165 379 000	165 379 000	-
EQUITABLE SHARE FORMULA	*OPEX*	*150 030 000*	*150 030 000*	-	*158 221 000*	*158 221 000*	-	*165 379 000*	*165 379 000*	-
FINANCIAL MANAGEMENT GRANT (FMG)		1 900 000	1 750 727	149 273	2 000 000	1 739 131	260 869	2 100 000	1 826 087	273 913
OPERATING	OPEX	*1 900 000*	*1 750 727*	*149 273*	*2 000 000*	*1 739 131*	*260 869*	*2 100 000*	1 826 087	273 913
MUNICIPAL INFRASTUCTURE GRANT (MIG)		31 668 000	27 537 391	4 130 609	34 136 000	29 682 609	4 452 391	35 566 000	30 926 957	4 639 043
OPERATING	*OPEX*	*4 130 609*	-	*4 130 609*	*4 452 391*	-	*4 452 391*	*4 639 043*	-	*4 639 043*
CAPITAL	*CAPEX*	*27 537 391*	*27 537 391*	-	*29 682 609*	*29 682 609*	-	*30 926 957*	*30 926 957*	-
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT (INEP)		-	-	-	6 000 000	5 217 391	782 609	6 271 000	5 453 043	817 957
OPERATING	*OPEX*	-	-	-	*782 609*	-	*782 609*	*817 957*	-	*817 957*
CAPITAL	*CAPEX*	-	-	-	*5 217 391*	*5 217 391*	-	*5 453 043*	*5 453 043*	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANTS FOR MUNICIPALITIES (EPWP)	OPEX	1 930 000	1 930 000	-	-	-	-	-	-	-
TOTAL NATIONAL GRANTS		185 528 000	181 248 118	4 279 882	200 356 000	194 860 131	5 495 869	209 316 000	203 585 087	5 730 913
NATIONAL ALLOCATIONS (Provincial Gazette Extraordinary)										
PROVINCIAL ALLOCATIONS										
INTEGRATED HOUSING & HUMAN SETTLEMENT DEVELOPMENT GRANT		56 780 000	56 780 000	-	108 020 000	108 020 000	-	110 200 000	110 200 000	-
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES)	*OPEX*	*10 000 000*	*10 000 000*	-	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES) PHP	*OPEX*	*2 080 000*	*2 080 000*	-	-	-	-	-	-	-
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES)	*CAPEX*	*34 700 000*	*34 700 000*	-	*16 680 000*	*16 680 000*	-	*16 000 000*	*16 000 000*	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES)	*CAPEX*	*10 000 000*	*10 000 000*	-	*91 340 000*	*91 340 000*	-	*94 200 000*	*94 200 000*	-
LIBRARY SERVICES		10 307 000	8 962 608	1 344 392	10 586 000	9 187 826	1 378 174	11 261 000	9 792 174	1 468 826
LIBRARY SERVICES GRANT: COMMUNITY	*OPEX*	*3 088 000*	*2 685 217*	*402 783*	*3 119 000*	*2 712 174*	*406 826*	*3 897 000*	*3 388 696*	*508 304*
LIBRARY SERVICES: REPLACEMENT	*OPEX*	*7 219 000*	*6 277 391*	*941 609*	*7 447 000*	*6 475 652*	*971 348*	*7 364 000*	*6 403 478*	*960 522*
MAINTENANCE OF PROCLAIMED ROADS	OPEX	145 000	145 000	-	145 000	145 000	-	163 000	163 000	-
COMMUNITY DEVEOPMENT WORKER OPERATIONAL SUPPORT GRANT (CDW)	OPEX	113 000	113 000	-	113 000	113 000	-	113 000	113 000	-
THUSONG CENTRE GRANT	OPEX	-	-	-	150 000	150 000	-	150 000	150 000	-
MUNICIPAL WATER RESILIENCE GRANT	OPEX	1 650 000	1 650 000	-	-	-	-	-	-	-
TOTAL PROVINCIAL GRANTS		68 995 000	67 650 608	1 344 392	118 994 000	117 615 826	1 378 174	121 887 000	120 418 174	1 468 826
		(4 238 000)	-	-	-	-	-			
OTHER GRANT PROVIDERS										
TOTAL OTHER GRANT PROVIDERS		-	-	-	-	-	-	-	-	-
GRAND TOTAL		254 523 000	248 898 726	5 624 274	319 350 000	312 476 957	6 874 043	331 203 000	324 003 261	7 199 739





15. Capital expenditure details

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

Capital expenditure on new assets by asset class (Table SA34a)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	25 927	43 679	51 079	81 896	135 748	135 748	45 288	114 020	116 471
Roads Infrastructure	15 441	8 707	11 847	–	6 742	6 742	45 288	108 020	110 200
Roads	6 935	8 707	11 847	–	6 742	6 742	45 288	108 020	110 200
Road Structures	8 506	–	–	–	–	–	–	–	–
Storm water Infrastructure	1 323	3 559	8 108	–	–	–	–	–	–
Storm water Conveyance	1 323	3 559	8 108	–	–	–	–	–	–
Electrical Infrastructure	1 029	9 473	4 880	5 913	4 206	4 206	–	6 000	6 271
LV Networks	1 029	9 473	4 880	5 913	4 206	4 206	–	6 000	6 271
Water Supply Infrastructure	526	6 888	20 793	–	–	–	–	–	–
Boreholes		95		–	–	–	–	–	–
Bulk Mains	30	–		–	–	–	–	–	–
Distribution	497	6 793	20 793	–	–	–	–	–	–
Sanitation Infrastructure	3 783	8 741	5 450	75 983	124 800	124 800	–	–	–
Reticulation	3 783	7 599	5 450	75 983	124 800	124 800	–	–	–
Waste Water Treatment Works	–	757	–	–	–	–	–	–	–
Toilet Facilities	–	384	–	–	–	–	–	–	–
Solid Waste Infrastructure	3 824	6 311	–	–	–	–	–	–	–
Waste Transfer Stations	3 824	6 311		–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	–	874	2 587	7 200	–	–	–	–	–
Community Facilities	–	874	2 587	7 200	–	–	–	–	–
Testing Stations		274	728	7 200	–	–	–	–	–
Libraries	–	600	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	1 859	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	451	865	–	–	–	–	–	–	–
Operational Buildings	451	865	–	–	–	–	–	–	–
Yards	451	865	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	108	–	–	–	–	–	–	–	–
Licences and Rights	108	–	–	–	–	–	–	–	–
Computer Software and Applications	108	–	–	–	–	–	–	–	–
Computer Equipment	1 070	152	1 521	1 222	1 083	1 083	50	–	–
Computer Equipment	1 070	152	1 521	1 222	1 083	1 083	50	–	–
Furniture and Office Equipment	1 161	1 387	770	701	836	836	374	–	–
Furniture and Office Equipment	1 161	1 387	770	701	836	836	374	–	–
Machinery and Equipment	408	20 210	2 099	1 403	14	14	50	–	–
Machinery and Equipment	408	20 210	2 099	1 403	14	14	50	–	–
Transport Assets	–	1 731	–	–	–	–	–	–	–
Transport Assets	–	1 731	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	29 125	68 898	58 057	92 422	137 680	137 680	45 762	114 020	116 471

Capital expenditure on renewal of existing assets by asset class (Table SA34b)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**26 490**	**8 953**	**6 605**	**6 500**	**6 885**	**6 885**	–	–	–
Roads Infrastructure	148	–	–	–	6 300	6 300	–	–	–
Roads	–	–	–	–	6 300	6 300	–	–	–
Road Structures	148	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	5 882	1 075	6 551	1 500	72	72	–	–	–
MV Networks	150	832	–	–	–	–	–	–	–
LV Networks	5 732	243	6 551	1 500	72	72	–	–	–
Water Supply Infrastructure	10 642	7 456	–	5 000	514	514	–	–	–
Boreholes	–	144	–	–	–	–	–	–	–
Pump Stations	–	457	–	–	–	–	–	–	–
Water Treatment Works	3 229	–	–	–	–	–	–	–	–
Distribution	7 413	6 854	–	5 000	514	514	–	–	–
Sanitation Infrastructure	–	50	54	–	–	–	–	–	–
Pump Station	–	50	–	–	–	–	–	–	–
Reticulation	–	–	54	–	–	–	–	–	–
Solid Waste Infrastructure	9 817	373	–	–	–	–	–	–	–
Landfill Sites	212	373	–	–	–	–	–	–	–
Waste Transfer Stations	9 605	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	–	**1 563**	**79**	–	–	–	–	–	–
Community Facilities	–	1 563	–	–	–	–	–	–	–
Testing Stations	–	1 563	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	79	–	–	–	–	–	–
Outdoor Facilities	–	–	79	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	35	45	–	–	–	–	–
Computer Equipment	–	–	35	45	–	–	–	–	–
Furniture and Office Equipment	87	–	36	16	–	–	–	–	–
Furniture and Office Equipment	87	–	36	16	–	–	–	–	–
Machinery and Equipment	159	56	75	18	–	–	–	–	–
Machinery and Equipment	159	56	75	18	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asse	**26 736**	**10 572**	**6 829**	**6 579**	**6 885**	**6 885**	–	–	–
	–	–	–						
Renewal of Existing Assets as % of total capex	*27,1%*	*7,3%*	*5,4%*	*3,0%*	*3,8%*	*3,8%*	*0,0%*	*0,0%*	*0,0%*
Renewal of Existing Assets as % of deprecn"	*84,5%*	*32,6%*	*20,0%*	*18,4%*	*19,3%*	*19,3%*	*0.0%*	*0,0%*	*0,0%*

Repairs and maintenance expenditure by asset class (Table SA34c)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**85 037**	**89 039**	**119 382**	**89 159**	**95 748**	**95 748**	**104 798**	**109 514**	**112 252**
Roads Infrastructure	23 364	25 447	41 776	25 300	26 169	26 169	28 898	30 198	30 953
Roads	23 277	25 379	41 772	25 217	26 096	26 096	28 849	30 148	30 901
Road Furniture	88	68	4	84	74	74	48	51	52
Storm water Infrastructure	119	84	26	183	107	107	210	219	225
Drainage Collection	–	–	–	3	–	–	10	10	11
Storm water Conveyance	119	84	26	180	107	107	200	209	214
Electrical Infrastructure	13 864	13 609	13 604	13 533	12 545	12 545	15 283	15 971	16 370
LV Networks	13 864	13 609	13 604	13 533	12 545	12 545	15 283	15 971	16 370
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	16 827	18 914	26 083	17 991	20 151	20 151	21 459	22 425	22 985
Dams and Weirs	–	25	4	16	–	–	25	26	27
Water Treatment Works	3 806	3 560	4 931	4 755	5 174	5 174	7 235	7 561	7 750
Distribution	13 021	15 329	21 148	13 219	14 977	14 977	14 199	14 838	15 209
Sanitation Infrastructure	26 970	27 303	35 759	27 504	32 670	32 670	34 231	35 771	36 666
Pump Station	142	223	74	330	12	12	145	152	156
Reticulation	18 803	19 558	25 901	19 040	24 551	24 551	25 773	26 933	27 606
Waste Water Treatment Works	8 024	7 522	9 784	8 134	8 106	8 106	8 313	8 687	8 904
Solid Waste Infrastructure	3 893	3 683	2 135	4 648	4 106	4 106	4 718	4 930	5 053
Landfill Sites	3 893	3 683	2 112	4 643	4 102	4 102	4 713	4 925	5 048
Waste Drop-off Points	–	–	22	4	4	4	5	5	5
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	**11 543**	**16 412**	**16 842**	**13 553**	**11 512**	**11 512**	**13 998**	**14 628**	**14 993**
Community Facilities	10 958	15 983	15 197	13 038	11 149	11 149	13 604	14 216	14 572
Halls	1 640	1 513	1 660	1 451	1 540	1 540	1 834	1 916	1 964
Museums	3	–	–	50	–	–	10	10	11
Libraries	289	69	225	210	14	14	–	–	–
Cemeteries/Crematoria	136	171	337	272	162	162	909	950	974
Public Open Space	7 911	13 154	11 868	8 807	8 183	8 183	9 630	10 064	10 315
Nature Reserves	943	990	1 049	2 071	1 196	1 196	1 104	1 154	1 183
Public Ablution Facilities	37	29	27	76	17	17	82	86	88
Taxi Ranks/Bus Terminals	–	57	32	101	36	36	35	37	37
Sport and Recreation Facilities	585	429	1 645	515	362	362	394	411	422
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	585	429	1 645	515	362	362	394	411	422
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**24**	**11**	**90**	**40**	**40**	**40**	**42**	**43**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	24	11	90	40	40	40	42	43
Improved Property	–	24	11	90	40	40	40	42	43
Other assets	**8 987**	**10 137**	**10 047**	**9 938**	**9 168**	**9 168**	**11 352**	**11 863**	**12 159**
Operational Buildings	8 019	8 743	8 342	9 028	8 414	8 414	10 533	11 007	11 283
Municipal Offices	7 504	8 267	7 889	8 625	8 113	8 113	10 278	10 740	11 009
Workshops	515	476	453	404	302	302	256	267	274
Housing	968	1 394	1 705	909	754	754	818	855	877
Social Housing	968	1 394	1 705	909	754	754	818	855	877
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	8 754	–	8 324	8 360	10 596	10 596	9 905	10 351	10 609
Servitudes				–	–	–	–	–	–
Licences and Rights	8 754	–	8 324	8 360	10 596	10 596	9 905	10 351	10 609
Computer Software and Applications	8 754		8 324	8 360	10 596	10 596	9 905	10 351	10 609
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	163	236	223	136	304	304	206	215	220
Furniture and Office Equipment	163	236	223	136	304	304	206	215	220
Machinery and Equipment	665	990	888	1 472	1 534	1 534	764	799	819
Machinery and Equipment	665	990	888	1 472	1 534	1 534	764	799	819
Transport Assets	4 590	4 533	4 845	5 227	5 922	5 922	7 618	7 961	8 160
Transport Assets	4 590	4 533	4 845	5 227	5 922	5 922	7 618	7 961	8 160
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	**119 741**	**121 372**	**160 562**	**127 935**	**134 824**	**134 824**	**148 681**	**155 371**	**159 256**
	–	–	–						
R&M as a % of PPE & Investment Property	*10,1%*	*10,1%*	*12,2%*	*7,7%*	*8,9%*	*8,9%*	*9,6%*	*9,3%*	*8,8%*
R&M as % Operating Expenditure	*19,5%*	*15,1%*	*17,9%*	*16,2%*	*16,0%*	*16,0%*	*17,6%*	*17,6%*	*17,5%*

Capital expenditure details (Table SA36)

R thousand									2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:											
List all capital projects grouped by Function											
Electricity Distribution	Electrification TWK Area	New	SO6	*Electrical Infrastructure*	*LV Networks*	Ward 6	19°16'50.35"E	*33°59'37.04"S*	–	5 217	5 453
Electricity Distribution	Electrification TWK Area	New	SO6	*Electrical Infrastructure*	*LV Networks*	Ward 3	19°25'41.38"E	*34°14'50.88"S*	–	783	818
Human Settlements	Greyton Erf 595 (538)(Yield reduced)(393)	New	SO9	*Housing*	*Social Housing*	Ward 2	19°36'54.1"E	*34°03'22.3"S*	10 000	16 000	–
Human Settlements	Botrivier Beaumont (1046) IRDP Services Ph2(774)	New	SO9	*Housing*	*Social Housing*	Ward 7	19°11'51.3"E	*34°13'16.2"S*	12 400	4 720	–
Human Settlements	Villiersdorp Destiny Farm (1133)	New	SO9	*Housing*	*Social Housing*	Ward 6	19°16'38.9"E	*33°59'31.3"S*	10 560	38 700	94 200
Human Settlements	Caledon Riemvasmaak (811) increased to (1014)	New	SO9	*Housing*	*Social Housing*	Ward 3	19°25'38.4"E	*34°14'49.2"S*	6 119	11 960	16 000
Human Settlements	Greater Villiersdorp UISP (2600)	New	SO9	*Housing*	*Social Housing*	Ward 5 and 6	19°16'45.3"E	*33°59'08.3"S*	5 621	–	–
Human Settlements	Gypsy Queen	New	SO9	*Housing*	*Social Housing*	Ward 11	19°00'34.9"E	*34°09'27.6"S*	–	16 000	–
Human Settlements	Grabouw Hillside (321) (102+219)	New	SO9	*Housing*	*Social Housing*	Ward 13	18°59'19.4"E	*34°09'39.6"S*	–	20 640	–
Roads & Stormwater	Upgrading of Villiersdorp Access Road	Upgrading	SO6	*Roads Infrastructure*	*Roads*				–	–	–
Sewerage: Treatment Works	Upgrading of Botrivier Waste Waster Treatment Works (WWTW) Phase 2	Upgrading	SO6	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 7	-34.23401497	*19.20651496*	13 594	21 653	–
Sewerage: Treatment Works	Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1	Upgrading	SO6	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 1	-34.138177	*19,924552*	–	7 811	5 670
Sewerage: Networks	Grabouw Waste Water Treatment Plant Upgrade	Upgrading	SO6	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 13	-34.15742802	*19,02023104*	–	–	2 199
Water Treatment Works	Upgrade of Villiersdorp Water Treat Works (WTW)	Upgrading	SO6	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 5	-33,99856109	*19,29491825*	7 281	8 224	2 046

R thousand									2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:											
List all capital projects grouped by Function											
Water Distribution	Villiersdorp Destiny Farm Reservoir	Upgrading	SO6	*Water Supply Infrastructure*	*Reservoirs*				–	–	977
Water Distribution	Grabouw WEST bulk supply upgrades Steenbras upper NEW 6.5Ml Steenbras upper reservoir & supply lines	Upgrading	SO6	*Water Supply Infrastructure*	*Distribution*				–	–	15 714
Finance and administration	Upgrading of Fleet	Upgrading	SO4	*Transport Assets*	*Transport Assets*				5 000	–	–
Waste water management	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provision	Upgrading	SO6	*Sanitation Infrastructure*	*Reticulation*				10 793	–	–
Water management	Smart meter replacement	Upgrading	SO6	*Water Supply Infrastructure*	*Distribution*				5 000	–	–
Housing	Greater Grabouw	New	SO9	*Roads Infrastructure*	*Roads*				300	–	–
Finance and administration	Furniture and Office Equipment	New	SO4	*Furniture and Office Equipment*	*Furniture and Office Equipment*				374	–	–
Finance and administration	Machinery and Equipment	New	SO4	*Machinery and Equipment*	*Machinery and Equipment*				50	–	–
Finance and administration	Computer Equipment	New	SO4	*Computer Equipment*	*Computer Equipment*				50	–	–
Housing	Grabouw- Hillside Tops	New	SO9	*Roads Infrastructure*	*Roads*				288	–	–
Waste water management	Upgrading of Caledon Waste Water Treatment Works (WWTW) Phase 5	Upgrading	SO6	*Sanitation Infrastructure*	*Waste Water Treatment Works*				–	–	1 000
Waste water management	Upgrading of Greyton Waste Water Treatment Works (WWTW)	Upgrading	SO6	*Sanitation Infrastructure*	*Waste Water Treatment Works*				–	–	2 609
Water management	Upgrading of the Ultra Fultration Plant in Genadendal	Upgrading	SO6	*Water Supply Infrastructure*	*Water Treatment Works*				–	–	2 609
Water management	Upgrade of RSF Ultra Fultration Plant	Upgrading	SO6	*Water Supply Infrastructure*	*Water Treatment Works*				–	–	2 743
Finance and administration	Purchase of Fleet	Upgrading	SO4	*Transport Assets*	*Transport Assets*				1 400	–	–
Parent Capital expenditure									88 830	151 708	152 037
Entities:											
List all capital projects grouped by Entity											
Entity A											
Water project A											
Entity B											
Electricity project B											
Entity Capital expenditure									–	–	–
Total Capital expenditure									88 830	151 708	152 037

Consolidated Projects delayed from previous years (Table SA37)

R thousand							Previous target year to complete	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	Own Strategic Objectives	Ward Location	GPS Longitude	GPS Lattitude		Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: *List all capital projects grouped by Function*												
Water	Tesselaarsdal water network upgrading	Upgrading	1 & 5	*Tesselaarsdal*	*19° 31' 22"*	*34° 22' 37"*	2025	2 657	201		3 215	
Water	Grabouw bulk water upgrading phase 5.2	Upgrading	1, 5, 6	*Grabouw*	*19° 00' 48"*	*34° 09' 11"*	2025	7 136	–		8 634	
Water	Villiersdorp water purification plant upgrading, phase 1	Upgrading	1, 5, 6	*Villiersdorp*	*19° 16' 59"*	*33° 59' 01"*	2025	4 662	10 418	10 692	2 580	
Water	Greyton Provision, Upgrade and Maintenance of Water Booster Pump Station	Upgrading	1, 5, 6	*Greyton*	*19° 37' 00"*	*34° 03' 00"*	2025	2 800	57		3 388	
Sanitation	Caledon bulk sewer upgrading	Upgrading	1, 5, 6	*Caledon*	*19° 25' 45"*	*34° 14' 30"*	2025	5 000	–		6 050	6 655
Sanitation	Caledon wastewater treatment plant upgrading	Upgrading	1, 5, 6	*Caledon*	*19° 25' 45"*	*34° 14' 30"*	2025	6 500	–		7 865	
Sanitation	Greyton wastewater treatment plant upgrading	Upgrading	1, 5, 6	*Greyton*	*19° 37' 00"*	*34° 03' 00"*	2025	3 000	–		3 000	
Sanitation	Botrivier wastewater treatment plant upgrading	Upgrading	1, 5, 6	*Botrivier*	*19° 12' 18"*	*34° 13' 33"*	2025	7 948	5 811	10 149	13 307	8 164
Sanitation	Botrivier septic tank eradication	New	1, 5	*Botrivier*	*19° 12' 18"*	*34° 13' 33"*	2025	2 609	160		3 157	3 472
Sanitation	Greyton Upgrading of the Housing Bulk Sewer Connection on Erf 595	New	1, 5, 6	*Greyton*	*19° 37' 00"*	*34° 03' 00"*	2025	600	167		726	
Sport	Grabouw upgrading of Pineview Park Sportground, Phase 1	Upgrading	1, 5	*Grabouw*	*19° 00' 48"*	*34° 09' 11"*	2024	2 670	2 513			
Cemeteries	Construction of Caledon Cemetery Access Paths	New	1	*Caledon*	*19° 25' 45"*	*34° 14' 30"*	2025	2 742	721			
Roads & Stormwater	Upgrading of the Caledon Waste Transfer Facility (WTF) Entrance	New	1, 5, 6	*Caledon*	*19° 25' 45"*	*34° 14' 30"*	2025	5 500	–		6 655	
Entities: *List all capital projects grouped by Entity*												
Entity Name *Project name*												

16. Legislation Compliance Status

Compliance with the MFMA Implementation requirements has been substantially adhered to through the following activities:

- **Budget and Treasury Office**: A Budget and Treasury Office has been established in accordance with the MFMA.
- **Budgeting**: The annual budget is prepared in accordance with the requirements prescribed by the MFMA and National Treasury.
- **Financial Reporting**: 100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial and National Treasury.
- **Annual Report**: The Annual Report is prepared in accordance with the MFMA and National Treasury.
- **Debt Collection**: A Debt Collection unit has been established in accordance with the relative legislation. The staff appointments in the Debt Collection Department have almost been completed and the department is fully functional. Debt collection restructuring is also scheduled to improve the efficiency of the unit and ensure collections and credit control is done at optimal levels.
- **Internal Audit**: The unit under the Accounting Officer is functioning with a Chief Audit Executive, Senior Internal Auditor and an Internal Audit assistent. Auditing is done in terms of an approved Risk based auditplan under the supervision of an independent Performance and Audit Committee appointed by Council.
- **Supply Chain Management**: A Functional Supply Chain Management Unit in accordance with the MFMA.
- **Risk Management**: TheewaterskloofMunicipality has adopted a Risk Management Policy in August 2009 and official has undergone training. A risk register is compile which identify the top ten risks and is reviewed and monitor regularly.
- **Asset Management**: The Fixed Asset Register is fully GRAP compliant and the Asset Maintenance Plan is in progress in order to comply with legislation.
- **Internship Programme**: Theewaterskloof Municipality is participating in the Municipal Finance Management Internship Programme. Six Interns are employed and are undergoing various training in all sections of the Finance Department.

17. Other supporting documents

a. Tariff list

Refer to Annexure A for a final list of tariffs to be approved.

b. Supplementary notes to tables

Supporting detail to budgeted financial performance (Table SA1)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:										
Non-exchange revenue by source										
Exchange Revenue										
Total Property Rates	127 715	136 354	153 616	161 158	161 124	161 124	161 124	173 070	180 859	185 380
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	–	–	–	–	–	–	–	–	–	–
Net Property Rates	**127 715**	**136 354**	**153 616**	**161 158**	**161 124**	**161 124**	**161 124**	**173 070**	**180 859**	**185 380**
Exchange revenue service charges										
Service charges - Electricity										
Total Service charges - Electricity	119 680	114 037	131 841	154 033	159 675	159 675	159 675	177 750	185 749	190 393
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)										
Less Cost of Free Basis Services (50 kwh per indigent household per month)	5 055	–	–	6 786	6 892	6 892	6 892	7 672	8 017	8 218
Net Service charges - Electricity	**114 625**	**114 037**	**131 841**	**147 247**	**152 783**	**152 783**	**152 783**	**170 078**	**177 732**	**182 175**
Service charges - Water										
Total Service charges - Water	88 738	79 377	88 007	107 770	110 899	110 899	110 899	119 771	125 161	128 290
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)										
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	10 359	–	–	14 277	14 862	14 862	14 862	16 051	16 773	17 193
Net Service charges - Water	**78 378**	**79 377**	**88 007**	**93 493**	**96 037**	**96 037**	**96 037**	**103 720**	**108 387**	**111 097**
Service charges - Waste Water Management										
Total Service charges - Waste Water Management	50 186	39 858	43 033	59 459	67 436	67 436	67 436	65 418	68 362	70 071
Less Revenue Foregone (in excess of free sanitation service to indigent households)										
Less Cost of Free Basis Services (free sanitation service to indigent households)	13 205	–	–	14 488	14 930	14 930	14 930	15 677	16 382	16 791
Net Service charges - Waste Water Management	**36 981**	**39 858**	**43 033**	**44 970**	**52 506**	**52 506**	**52 506**	**49 742**	**51 980**	**53 280**
Service charges - Waste Management										
Total refuse removal revenue	52 511	40 514	42 459	61 063	61 086	61 086	61 086	64 140	67 027	68 702
Less Cost of Free Basis Services (removed once a week to indigent households)	14 824	–	–	16 315	16 754	16 754	16 754	17 592	18 383	18 843
Net Service charges - Waste Management	**37 686**	**40 514**	**42 459**	**44 749**	**44 332**	**44 332**	**44 332**	**46 549**	**48 643**	**49 859**
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	150 310	166 322	188 810	199 860	194 053	194 053	194 053	229 443	239 768	245 763
Pension and UIF Contributions	25 922	27 889	29 558	32 728	31 367	31 367	31 367	38 097	39 811	40 806
Medical Aid Contributions	14 641	9 454	10 213	10 876	10 584	10 584	10 584	11 630	12 153	12 457
Overtime	9 692	12 751	16 592	4 782	11 636	11 636	11 636	6 533	6 827	6 997
Performance Bonus	11 523	721	260	506	506	506	506	656	685	702
Motor Vehicle Allowance	9 092	10 628	11 538	12 419	12 043	12 043	12 043	14 031	14 662	15 029
Cellphone Allowance	870	991	955	1 088	908	908	908	1 190	1 244	1 275
Housing Allowances	915	1 012	1 114	1 068	2 673	2 673	2 673	1 075	1 123	1 152
Other benefits and allowances	8 142	12 526	11 121	5 970	9 915	9 915	9 915	8 032	8 393	8 603
Payments in lieu of leave	2 871	952	3 990	365	3 462	3 462	3 462	500	523	536
Long service awards	1 044	1 076	1 091	824	1 138	1 138	1 138	1 780	1 860	1 907
Post-retirement benefit obligations	2 493	2 669	(2 832)	2 679	2 379	2 379	2 379	2 669	2 789	2 859
Acting and post related allowance	1 185		2 975	84	2 461	2 461	2 461	185	193	198
sub-total	238 699	246 990	275 384	273 249	283 124	283 124	283 124	315 821	330 033	338 284
Less: Employees costs capitalised to PPE							–			
Total Employee related costs	**238 699**	**246 990**	**275 384**	**273 249**	**283 124**	**283 124**	**283 124**	**315 821**	**330 033**	**338 284**
Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	30 092	32 476	34 188	35 321	35 201	35 201	35 201	35 051	35 051	35 021
Lease amortisation				–	–	–	–	–	–	–
Capital asset impairment	1 559	–	–	490	490	490	490	490	490	490
Total Depreciation and amortisation	**31 651**	**32 476**	**34 188**	**35 811**	**35 691**	**35 691**	**35 691**	**35 541**	**35 541**	**35 511**
Bulk purchases - electricity										
Electricity bulk purchases	86 239	87 774	101 021	100 718	125 718	125 718	125 718	139 207	145 471	149 108
Total bulk purchases	**86 239**	**87 774**	**101 021**	**100 718**	**125 718**	**125 718**	**125 718**	**139 207**	**145 471**	**149 108**
Transfers and grants										
Cash transfers and grants	1 766	8 528	–	5 781	8 017	8 017	8 017	12 080	0	0
Total transfers and grants	**1 766**	**8 528**	**–**	**5 781**	**8 017**	**8 017**	**8 017**	**12 080**	**0**	**0**
Contracted Services										
Outsourced Services	15 453	122 692	141 907	14 948	30 469	30 469	30 469	15 891	16 606	17 021
Consultants and Professional Services	8 566	–	–	16 852	14 607	14 607	14 607	15 024	15 700	16 092
Contractors	20 705	–	–	26 264	25 043	25 043	25 043	29 515	30 843	31 614
Total contracted services	**44 724**	**122 692**	**141 907**	**58 065**	**70 119**	**70 119**	**70 119**	**60 429**	**63 148**	**64 727**
Operational Costs										
Audit fees	3 972	4 166		4 770	9 323	9 323	9 323	4 500	4 703	4 820
Other Operational Costs	56 283	122 768	118 080	71 611	79 386	79 386	79 386	89 966	94 014	96 365
Total Operational Costs	**60 255**	**126 935**	**118 080**	**76 381**	**88 709**	**88 709**	**88 709**	**94 466**	**98 717**	**101 185**
Repairs and Maintenance by Expenditure Item										
Employee related costs	62 613	–	73 624	69 981	72 348	72 348	72 348	80 788	84 424	86 535
Inventory Consumed	10 890	–	13 423	10 689	8 738	8 738	6 905	7 596	7 938	8 137
Contracted Services	19 451	–	25 491	20 735	19 565	19 565	19 567	25 006	26 132	26 785
Operational Costs	26 787	121 372	48 025	26 529	34 173	34 173	37 201	35 290	36 878	37 800
Total Repairs and Maintenance Expenditure	119 741	121 372	160 562	127 935	134 824	134 824	136 021	148 681	155 371	159 256
Inventory Consumed										
Inventory Consumed - Water	19 371	35 121	–	21 410	30 172	30 172	30 172	24 967	26 091	25 743
Inventory Consumed - Other	15 157	–	–	18 516	16 345	16 345	16 345	16 823	17 580	18 019
Total Inventory Consumed & Other Material	**34 528**	**35 121**	**–**	**39 926**	**46 517**	**46 517**	**46 517**	**41 790**	**43 670**	**44 762**

Supporting detail to Statement of Financial Position (Table SA3)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS										
Trade and other receivables from exchange transactions										
Electricity	-	-	14 003	25 911	17 822	17 822	17 822	22 074	26 517	31 072
Water	-	-	65 874	108 940	90 747	90 747	90 747	117 611	145 683	174 457
Waste	-	-	68 460	83 345	84 287	84 287	84 287	100 905	118 270	136 070
Waste Water	-	-	61 375	82 823	76 812	76 812	76 812	91 436	106 718	122 382
Other trade receivables from exchange transactions	70 208	117 082	95 200	124 722	118 587	118 587	118 587	143 481	169 497	196 162
Gross: Trade and other receivables from exchange transactions	**70 208**	**117 082**	**304 912**	**425 741**	**388 255**	**388 255**	**388 255**	**475 507**	**566 686**	**660 144**
Less: Impairment for debt	-	-	**(262 279)**	**(385 046)**	**(344 832)**	**(344 832)**	**(344 832)**	**(431 401)**	**(521 865)**	**(614 591)**
Impairment for Electricity			(1 757)	(10 697)	(3 148)	(3 148)	(3 148)	(4 608)	(6 135)	(7 699)
Impairment for Water			(52 481)	(89 875)	(77 919)	(77 919)	(77 919)	(104 475)	(132 226)	(160 671)
Impairment for Waste			(64 183)	(83 898)	(79 394)	(79 394)	(79 394)	(95 168)	(111 651)	(128 547)
Impairment for Waste Water			(56 672)	(72 816)	(69 921)	(69 921)	(69 921)	(83 676)	(98 050)	(112 783)
Impairment for other trade receivalbes from exchange transactions			(87 187)	(127 759)	(114 451)	(114 451)	(114 451)	(143 474)	(173 803)	(204 891)
Total net Trade and other receivables from Exchange Transactions	**70 208**	**117 082**	**42 632**	**40 695**	**43 423**	**43 423**	**43 423**	**44 106**	**44 821**	**45 553**
Receivables from non-exchange transactions										
Property rates	-	-	45 068	64 380	52 963	52 963	52 963	61 443	70 305	79 389
Less: Impairment of Property rates			(28 833)	(38 882)	(34 386)	(34 386)	(34 386)	(40 351)	(46 585)	(52 974)
Net Property rates	-	-	**16 235**	**25 498**	**18 577**	**18 577**	**18 577**	**21 092**	**23 721**	**26 415**
Other receivables from non-exchange transactions	16 117	20 178	59 026	135 455	89 901	89 901	89 901	118 838	148 063	177 456
Impairment for other receivalbes from non-exchange transactions			(51 898)	(103 673)	(77 858)	(77 858)	(77 858)	(101 916)	(127 056)	(152 825)
Net other receivables from non-exchange transactions	**16 117**	**20 178**	**7 127**	**31 782**	**12 043**	**12 043**	**12 043**	**16 922**	**21 007**	**24 631**
Total net Receivables from non-exchange transactions	**16 117**	**20 178**	**23 362**	**57 280**	**30 619**	**30 619**	**30 619**	**38 014**	**44 728**	**51 046**
Inventory										
Water										
Opening Balance		-	-	**693**	**633**	**633**	**633**	**633**	**633**	**633**
System Input Volume	-	-	**633**	**21 410**	**30 172**	**30 172**	**30 172**	**24 967**	**26 091**	**26 743**
Water Treatment Works			633			-				
Bulk Purchases				21 410	30 172	30 172	30 172	24 967	26 091	26 743
Natural Sources						-				
Authorised Consumption	-	-	-	**(21 410)**	**(30 172)**	**(30 172)**	**(30 172)**	**(24 967)**	**(26 091)**	**(26 743)**
Billed Authorised Consumption	-	-	-	**(21 410)**	**(30 172)**	**(30 172)**	**(30 172)**	**(24 967)**	**(26 091)**	**(26 743)**
Billed Metered Consumption	-	-	-	**(21 410)**	**(30 172)**	**(30 172)**	**(30 172)**	**(24 967)**	**(26 091)**	**(26 743)**
Free Basic Water						-				
Subsidised Water						-				
Revenue Water				(21 410)	(30 172)	(30 172)	(30 172)	(24 967)	(26 091)	(26 743)
Billed Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
Free Basic Water						-				
Subsidised Water						-				
Revenue Water						-				
UnBilled Authorised Consumption	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption						-				
Unbilled Unmetered Consumption						-				

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS										
Water Losses	-	-	-	-	-	-	-	-	-	-
Apparent losses	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption						-				
Customer Meter Inaccuracies						-				
Real losses	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains						-				
Leakage and Overflows at Storage Tanks/Reservoirs						-				
Leakage on Service Connections up to the point of Customer Meter						-				
Data Transfer and Management Errors						-				
Unavoidable Annual Real Losses						-				
Non-revenue Water	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors										
Closing Balance Water	-	-	633	693	633	633	633	633	633	633
Agricultural										
Opening Balance						-				
Acquisitions						-				
Issues						-				
Adjustments						-				
Write-offs						-				
Correction of Prior period errors						-				
Closing balance - Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables										
Standard Rated										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions				3 747	2 520	2 520	2 520	4 076	4 259	4 366
Issues				(3 747)	(2 520)	(2 520)	(2 520)	(4 076)	(4 259)	(4 366)
Adjustments						-				
Write-offs						-				
Correction of Prior period errors						-				
Closing balance - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
Zero Rated										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions				14	75	75	75	173	181	185
Issues				(14)	(75)	(75)	(75)	(173)	(181)	(185)
Adjustments						-				
Write-offs						-				
Correction of Prior period errors						-				
Closing balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS										
Finished Goods										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Acquisitions						-				
Issues						-				
Adjustments						-				
Write-offs						-				
Correction of Prior period errors						-				
Closing balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
Materials and Supplies										
Opening Balance		-	-	11 764	8 316	8 316	8 316	8 316	8 316	8 316
Acquisitions			8 316	14 754	13 750	13 750	13 750	12 574	13 140	13 468
Issues				(14 754)	(13 750)	(13 750)	(13 750)	(12 574)	(13 140)	(13 468)
Adjustments						-				
Write-offs						-				
Correction of Prior period errors						-				
Closing balance - Materials and Supplies	-	-	8 316	11 764	8 316	8 316	8 316	8 316	8 316	8 316
Work-in-progress										
Opening Balance		-	-	-	-	-	-	-	-	-
Materials						-				
Transfers						-				
Closing balance - Work-in-progress	-	-	-	-	-	-	-	-	-	-
Housing Stock										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions						-				
Transfers						-				
Sales						-				
Correction of Prior period errors						-				
Closing Balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
Land										
Opening Balance		-	-	-	-	-	-	-	-	-
Acquisitions						-				
Sales						-				
Adjustments						-				
Correction of Prior period errors						-				
Transfers						-				
Closing Balance - Land	-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables	-	-	8 949	12 458	8 949	8 949	8 949	8 949	8 949	8 949

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS										
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)	1 320 470	1 461 370	1 544 701	1 885 107	1 723 307	1 723 307	1 723 307	1 812 137	1 963 845	2 115 882
Leases recognised as PPE	–	–	–	–	–	–	–			
Less: Accumulated depreciation	294 353	327 454	361 436	400 786	397 066	397 066	397 066	432 547	468 028	503 509
Total Property, plant and equipment (PPE)	**1 026 117**	**1 133 916**	**1 183 265**	**1 484 321**	**1 326 241**	**1 326 241**	**1 326 241**	**1 379 590**	**1 495 817**	**1 612 373**
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)	–	–	–			–				
Current portion of long-term liabilities	13 811	21 368	26 957	29 204	21 257	21 257	21 257	29 689	17 215	14 940
Total Current liabilities - Borrowing	**13 811**	**21 368**	**26 957**	**29 204**	**21 257**	**21 257**	**21 257**	**29 689**	**17 215**	**14 940**
Trade and other payables										
Trade and other payables from exchange transactions	31 560	85 583	170 523	82 456	240 665	240 665	240 665	262 716	284 139	287 867
Other trade payables from exchange transactions	38 648	31 499	26 692	31 499	26 692	26 692	26 692	26 692	26 692	26 692
Trade payables from Non-exchange transactions: Unspent conditional Grants	15 815	20 053	54 592	663	16 321	16 321	16 321	528	528	528
Trade payables from Non-exchange transactions: Other	302	124	124	124	124	124	124	124	124	124
VAT	–	–	–	–	–	–	–			
Total Trade and other payables	**86 326**	**137 260**	**251 931**	**114 742**	**283 801**	**283 801**	**283 801**	**290 060**	**311 482**	**315 210**
Non current liabilities - Financial liabilities										
Borrowing	102 775	181 287	154 400	269 769	133 238	133 238	133 238	113 549	96 334	81 394
Other financial liabilities	–	–	–			–				
Total Non current liabilities - Financial liabilities	**102 775**	**181 287**	**154 400**	**269 769**	**133 238**	**133 238**	**133 238**	**113 549**	**96 334**	**81 394**
Non current liabilities - Long Term portion of trade payables										
Eletctricty Bulk Purchases						–				
Payables and Accruals - General						–				
Water Bulk Purchases						–				
Municipal Debt Relief						–				
Total Non current liabilities - Long Term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Provisions - non-current										
Retirement benefits	50 505	52 100	53 001	62 329	58 684	58 684	58 684	64 929	71 422	78 564
Refuse landfill site rehabilitation	125 806	116 747	110 053	142 134	122 930	122 930	122 930	137 313	152 344	167 750
Other	10 638	11 070	11 467	12 566	12 879	12 879	12 879	13 723	15 095	16 605
Total Provisions non-current	**186 949**	**179 917**	**174 521**	**217 030**	**194 493**	**194 493**	**194 493**	**215 965**	**238 861**	**262 919**
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance	857 238	887 547	831 596	892 310	723 031	723 031	723 031	833 698	872 432	979 259
GRAP adjustments		(4 107)	–			–				
Restated balance	857 238	883 440	831 596	892 310	723 031	723 031	723 031	833 698	872 432	979 259
Surplus/(Deficit)	33 342	(85 804)	(108 564)	112 960	110 667	110 667	110 667	38 733	106 828	113 624
Transfers to/from Reserves	(3 033)	(9 800)	–			–				
Depreciation offsets										
Other adjustments										
Accumulated Surplus/(Deficit)	**887 547**	**787 836**	**723 031**	**1 005 270**	**833 698**	**833 698**	**833 698**	**872 432**	**979 259**	**1 092 883**
Reserves										
Housing Development Fund										
Capital replacement	40 253	50 052	–	–	–	–	–			
Self-insurance										
Other reserves										
Revaluation										
Total Reserves	**40 253**	**50 052**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	**927 800**	**837 889**	**723 031**	**1 005 270**	**833 698**	**833 698**	**833 698**	**872 432**	**979 259**	**1 092 883**

Total Municipal Account

The effect of the proposed tariff and rate increases on households is illustrated below:

Benchmarking Households based on 2025 - 26 tariffs

Monthly Account For Household- "Low Income" Property Value: R100 000, Water: 6kl, Electricity 70kwh and 20Amp				
Rates and Services Charges	**Current 2024-2025**	**New Tariff 2025-2026**	**Rand Difference**	**Percentage Increase**
Property Rates	-	-	-	
Elec: Basic Levy	-	-	-	0,00%
Elec: Energy charge	167,55	186,51	18,97	11,32%
Elec: Capacity charge	-	-	-	0,00%
Water: Basic Levy	181,74	196,28	14,54	8,00%
Water: Consumption	71,46	77,18	5,72	8,00%
Sanitation	213,04	223,69	10,65	5,00%
Refuse Removal	238,26	250,17	11,91	5,00%
Other	17,40	-	(17,40)	-100,00%
Sub-Total	889,45	933,83	44,39	4,99%
VAT on Services	133,42	140,07	6,66	4,99%
Total Bill:	**1 022,86**	**1 073,91**	**51,05**	**4,99%**

Monthly Account For Household- "Affordable Range" Property Value: R1 283 000, Water: 15kl, Electricity 500kwh and 30Amp connection				
Rates and Services Charges	**Current 2024-2025**	**New Tariff 2025-2026**	**Rand Difference**	**Percentage Increase**
Property Rates	1 005,21	1 075,57	70,36	7,00%
Elec: Basic Levy	185,54	182,74	(2,80)	-1,51%
Elec: Energy charge	976,85	1 142,91	166,06	17,00%
Elec: Capacity charge	385,80	393,05	7,25	1,88%
Water: Basic Levy	181,74	196,28	14,54	8,00%
Water: Consumption	198,99	214,91	15,92	8,00%
Sanitation	213,04	223,69	10,65	5,00%
Refuse Removal	238,26	250,17	11,91	5,00%
Other	17,40	-	(17,40)	-100,00%
Sub-Total	3 402,83	3 679,33	276,51	8,13%
VAT on Services	359,64	390,56	30,92	8,60%
Total Bill:	**3 762,47**	**4 069,90**	**307,43**	**8,17%**

Monthly Account For Household- "High Income" Property Value: R2 008 000, Water: 30kl, Electricity 1000kwh and 50 Amp Connection				
Rates and Services Charges	**Current 2024-2025**	**New Tariff 2025-2026**	**Rand Difference**	**Percentage Increase**
Property Rates	1 579,95	1 690,55	110,60	7,00%
Elec: Basic Levy	185,54	182,74	(2,80)	-1,51%
Elec: Energy charge	1 953,70	2 285,83	332,13	17,00%
Elec: Capacity charge	643,00	655,09	12,09	1,88%
Water: Basic Levy	181,74	196,28	14,54	8,00%
Water: Consumption	638,49	689,57	51,08	8,00%
Sanitation	213,04	223,69	10,65	5,00%
Refuse Removal	238,26	250,17	11,91	5,00%
Other	17,40	-	(17,40)	-100,00%
Sub-Total	5 651,12	6 173,92	522,80	9,25%
VAT on Services	610,68	672,51	61,83	10,12%
Total Bill:	**6 261,80**	**6 846,42**	**584,63**	**9,34%**

18. Municipal manager's quality certificate

I, W Hendricks, Acting Municipal Manager of Theewaterskloof Municipality (WC031), hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Print Name: W Hendricks

Acting Municipal Manager of: Theewaterskloof Municipality (WC031)

Signature: _____

Date: _____

Print Name: P Mabhena

Chief Financial Officer of: Theewaterskloof Municipality (WC031)

Signature: _____

Date: _____

Municipal annual budgets and MTREF & supporting tables

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Accountability

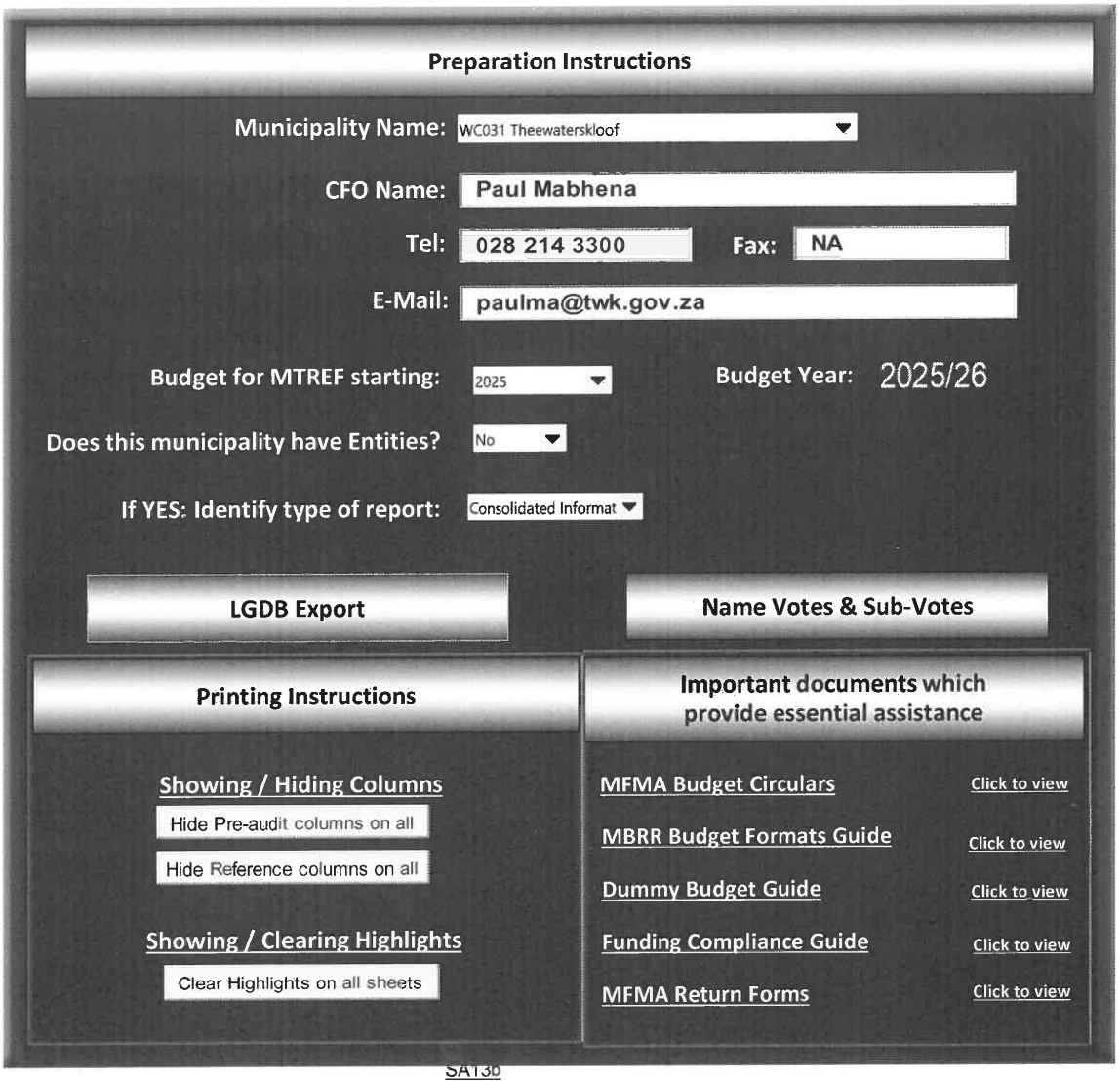
Transparency

Information & service delivery

national treasury
Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
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LG Upload Portal


Preparation Instructions
Municipality Name: WC031 Theewaterskloof
CFO Name: Paul Mabhena
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Budget for MTREF starting: 2025
Budget Year: 2025/26
Does this municipality have Entities? No
If YES: Identify type of report: Consolidated Informat
LGDB Export
Name Votes & Sub-Votes
Printing Instructions
Showing / Hiding Columns
Hide Pre-audit columns on all
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Clear Highlights on all sheets
Important documents which provide essential assistance
MFMA Budget Circulars
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Funding Compliance Guide
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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure	
Vote 1 - Directorate Finance	Vote 1	Directorate Finance		
Vote 2 - Community Services	1.1	Asset Management	1.1 - Asset Management	1.1 - Asset Management
Vote 3 - Corporate services	1.2	Budget Office	1.2 - Budget Office	1.2 - Budget Office
Vote 4 - Electricity	1.3	Financial Services	1.3 - Financial Services	1.3 - Financial Services
Vote 5 - Economic Development and Planning	1.4	Internal Audit	1.4 - Internal Audit	1.4 - Internal Audit
Vote 6 - Office of the Municipal Manager	1.5	Property Rates	1.5 - Property Rates	1.5 - Property Rates
Vote 7 - Housing	1.6	Risk Management	1.6 - Risk Management	1.6 - Risk Management
Vote 8 - Technical and Infrastructure Implementation Servi	1.7	SCM	1.7 - SCM	1.7 - SCM
Vote 9 - Public safety	1.8	Valuation Services	1.8 - Valuation Services	1.8 - Valuation Services
Vote 10 - Road transport	1.9	[Name of sub-vote]	1.9 - [Name of sub-vote]	1.9 - [Name of sub-vote]
Vote 11 - Sport and recreation	1.10	[Name of sub-vote]	1.10 - [Name of sub-vote]	1.10 - [Name of sub-vote]
Vote 12 - Waste management	Vote 2	Community Services		
Vote 13 - Waste water management	2.1	Cemeteries	2.1 - Cemeteries	2.1 - Cemeteries
Vote 14 - Water	2.2	Libraries	2.2 - Libraries	2.2 - Libraries
Vote 15 - Directorate Development and Community Servic	2.3	Community Services	2.3 - Community Services	2.3 - Community Services
	2.4	Town Administration	2.4 - Town Administration	2.4 - Town Administration
	2.5	Sustainable Development	2.5 - Sustainable Development	2.5 - Sustainable Development
	2.6	Fleet	2.6 - Fleet	2.6 - Fleet
	2.7	Property Services	2.7 - Property Services	2.7 - Property Services
	2.8	Sports and Culture	2.8 - Sports and Culture	2.8 - Sports and Culture
	2.9	Roads and Stormwater	2.9 - Roads and Stormwater	2.9 - Roads and Stormwater
	2.10	Parks and Gardens		2.10 - Parks and Gardens
	2.11	Disaster Management		2.11 - Disaster Management
	2.12	Pollution Control		2.12 - Pollution Control
	2.13	Nature Reserve		2.13 - Nature Reserve
	2.14	Community Halls		2.14 - Community Halls
	2.15	Traffic Services		2.15 - Traffic Services
	2.16	Law Enforcement		2.16 - Law Enforcement
	2.17	Motor Licensing and Testing Station		2.17 - Motor Licensing and Testing Station
	2.18	Animal Control and Pounds		2.18 - Animal Control and Pounds
	Vote 3	Corporate services		
	3.1	Administration: Planning	3.1 - Administration: Planning	3.1 - Administration: Planning
	3.2	Administration: Technical Services	3.2 - Administration: Technical	3.2 - Administration: Technical Services
	3.3	Community Halls	3.3 - Community Halls	3.3 - Community Halls
	3.4	Directorate: Corporate Services	3.4 - Directorate: Corporate Se	3.4 - Directorate: Corporate Services
	3.5	Human Resources	3.5 - Human Resources	3.5 - Human Resources
	3.6	IT Services	3.6 - IT Services	3.6 - IT Services
	3.7	Legal Services	3.7 - Legal Services	3.7 - Legal Services
	3.8	Property Services	3.8 - Property Services	3.8 - Property Services
	3.9	Corporate services	3.9 - Corporate services	3.9 - Corporate services
	3.10	Occupational Health and Safety		3.10 - Occupational Health and Safety
	3.11	Council Support	3.11 - Council Support	3.11 - Council Support
	Vote 4	Electricity		
	4.1	Electricity: Distribution	4.1 - Electricity: Distribution	4.1 - Electricity: Distribution
	4.2	Electricity: Street Lights	4.2 - Electricity: Street Lights	4.2 - Electricity: Street Lights
	4.3	[Name of sub-vote]	4.3 - [Name of sub-vote]	
	4.4	[Name of sub-vote]	4.4 - [Name of sub-vote]	
	4.5	[Name of sub-vote]	4.5 - [Name of sub-vote]	
	4.6	[Name of sub-vote]	4.6 - [Name of sub-vote]	
	4.7	[Name of sub-vote]	4.7 - [Name of sub-vote]	
	4.8	[Name of sub-vote]	4.8 - [Name of sub-vote]	
	4.9	[Name of sub-vote]	4.9 - [Name of sub-vote]	
	4.10	[Name of sub-vote]	4.10 - [Name of sub-vote]	
	Vote 5	Economic Development and Planning		
	5.1	Economic Development and Planning	5.1 - Economic Development a	5.1 - Economic Development and Planning
	5.2	Human Settlements	5.2 - Human Settlements	5.2 - Human Settlements
	5.3	Informal Settlements	5.3 - Informal Settlements	5.3 - Informal Settlements
	5.4	Town Planning	5.4 - Town Planning	5.4 - Town Planning
	5.5	Building Control	5.5 - Building Control	5.5 - Building Control
	5.6	Property Management	5.6 - Property Management	5.6 - Property Management
	5.7	LED	5.7 - LED	5.7 - LED
	5.8	Tourism	5.8 - Tourism	5.8 - Tourism
	5.9	[Name of sub-vote]	5.9 - [Name of sub-vote]	5.9 - [Name of sub-vote]
	5.10	[Name of sub-vote]	5.10 - [Name of sub-vote]	5.10 - [Name of sub-vote]
	Vote 6	Office of the Municipal Manager		
	6.1	Administration: Towns	6.1 - Administration: Towns	6.1 - Administration: Towns
	6.2	Council General Expenses	6.2 - Council General Expense	6.2 - Council General Expenses
	6.3	Municipal Manager	6.3 - Municipal Manager	6.3 - Municipal Manager
	6.4	Internal Audit	6.4 - Internal Audit	6.4 - Internal Audit
	6.5	Strategic Support and IDP	6.5 - Strategic Support and IDP	6.5 - Strategic Support and IDP
	6.6	[Name of sub-vote]	6.6 - [Name of sub-vote]	6.6 - [Name of sub-vote]
	6.7	[Name of sub-vote]	6.7 - [Name of sub-vote]	6.7 - [Name of sub-vote]
	6.8	[Name of sub-vote]	6.8 - [Name of sub-vote]	6.8 - [Name of sub-vote]
	6.9	[Name of sub-vote]	6.9 - [Name of sub-vote]	6.9 - [Name of sub-vote]
	6.10	[Name of sub-vote]	6.10 - [Name of sub-vote]	6.10 - [Name of sub-vote]
	Vote 7	Housing		
	7.1	Administration: Housing	7.1 - Administration: Housing	7.1 - Administration: Housing
	7.2	Informal Settlements	7.2 - Informal Settlements	7.2 - Informal Settlements
	7.3	[Name of sub-vote]	7.3 - [Name of sub-vote]	7.3 - [Name of sub-vote]
	7.4	[Name of sub-vote]	7.4 - [Name of sub-vote]	7.4 - [Name of sub-vote]
	7.5	[Name of sub-vote]	7.5 - [Name of sub-vote]	7.5 - [Name of sub-vote]
	7.6	[Name of sub-vote]	7.6 - [Name of sub-vote]	7.6 - [Name of sub-vote]
	7.7	[Name of sub-vote]	7.7 - [Name of sub-vote]	7.7 - [Name of sub-vote]
	7.8	[Name of sub-vote]	7.8 - [Name of sub-vote]	7.8 - [Name of sub-vote]
	7.9	[Name of sub-vote]	7.9 - [Name of sub-vote]	7.9 - [Name of sub-vote]
	7.10	[Name of sub-vote]	7.10 - [Name of sub-vote]	7.10 - [Name of sub-vote]
	Vote 8	Technical and Infrastructure Implementation Services		
	8.1	Building Control	8.1 - Building Control	8.1 - Building Control
	8.2	IDP/SDBIP	8.2 - IDP/SDBIP	8.2 - IDP/SDBIP
	8.3	LED	8.3 - LED	8.3 - LED
	8.4	Property Management	8.4 - Property Management	8.4 - Property Management
	8.5	Tourism	8.5 - Tourism	8.5 - Tourism
	8.6	Town Planning	8.6 - Town Planning	8.6 - Town Planning
	8.7	Proclaimed Roads	8.7 - Proclaimed Roads	8.7 - Proclaimed Roads
	8.8	Director: Technical Services and Planning	8.8 - Director: Technical Servic	8.8 - Director: Technical Services and Planning
	8.9	Human Settlements	8.9 - Human Settlements	8.9 - Human Settlements
	8.10	Technical and Infrastructure Implementation Services	8.10 - Technical and Infrastruc	8.10 - Technical and Infrastructure Implementation Services
	Vote 9	Public safety		
	9.1	Animal Control	9.1 - Animal Control	9.1 - Animal Control
	9.2	Disaster Management	9.2 - Disaster Management	9.2 - Disaster Management
	9.3	Law Enforcement	9.3 - Law Enforcement	9.3 - Law Enforcement
	9.4	Pound	9.4 - Pound	9.4 - Pound
	9.5	Traffic Services	9.5 - Traffic Services	9.5 - Traffic Services
	9.6	[Name of sub-vote]	9.6 - [Name of sub-vote]	
	9.7	[Name of sub-vote]	9.7 - [Name of sub-vote]	
	9.8	[Name of sub-vote]	9.8 - [Name of sub-vote]	
	9.9	[Name of sub-vote]	9.9 - [Name of sub-vote]	
	9.10	[Name of sub-vote]	9.10 - [Name of sub-vote]	
	Vote 10	Road transport		
	10.1	Proclaimed Roads	10.1 - Proclaimed Roads	10.1 - Proclaimed Roads
	10.2	Roads	10.2 - Roads	10.2 - Roads
	10.3	Vehicle Licensing and Testing	10.3 - Vehicle Licensing and T	10.3 - Vehicle Licensing and Testing
	10.4	[Name of sub-vote]	10.4 - [Name of sub-vote]	
	10.5	[Name of sub-vote]	10.5 - [Name of sub-vote]	
	10.6	[Name of sub-vote]	10.6 - [Name of sub-vote]	
	10.7	[Name of sub-vote]	10.7 - [Name of sub-vote]	
	10.8	[Name of sub-vote]	10.8 - [Name of sub-vote]	
	10.9	[Name of sub-vote]	10.9 - [Name of sub-vote]	
	10.10	[Name of sub-vote]	10.10 - [Name of sub-vote]	
	Vote 11	Sport and recreation		
	11.1	Nature Reserve	11.1 - Nature Reserve	11.1 - Nature Reserve
	11.2	Parks and Gardens	11.2 - Parks and Gardens	11.2 - Parks and Gardens
	11.3	Sport and Recreation	11.3 - Sport and Recreation	11.3 - Sport and Recreation
	11.4	[Name of sub-vote]	11.4 - [Name of sub-vote]	
	11.5	[Name of sub-vote]	11.5 - [Name of sub-vote]	

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11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]	
11.7	[Name of sub-vote]	11.7 - [Name of sub-vote]	
11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]	
11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]	
11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]	
Vote 12	**Waste management**		
12.1	Refuse Removal	12.1 - Refuse Removal	12.1 - Refuse Removal
12.2	Refuse Sites	12.2 - Refuse Sites	12.2 - Refuse Sites
12.3	Street Cleansing	12.3 - Street Cleansing	12.3 - Street Cleansing
12.4	Refuse Removal (Head Office)	12.4 - Refuse Removal (Head	12.4 - Refuse Removal (Head Office)
12.5	Refuse Sites (Head Office)	12.5 - Refuse Sites (Head Offi	12.5 - Refuse Sites (Head Office)
12.6	Street Cleansing (Head Office)	12.6 - Street Cleansing (Head	12.6 - Street Cleansing (Head Office)
12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]	
12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]	
12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]	
12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]	
Vote 13	**Waste water management**		
13.1	Sewerage: Networks	13.1 - Sewerage: Networks	13.1 - Sewerage: Networks
13.2	Sewerage: Tank Services	13.2 - Sewerage: Tank Service	13.2 - Sewerage: Tank Services
13.3	Sewerage: Treatment Works	13.3 - Sewerage: Treatment W	13.3 - Sewerage: Treatment Works
13.4	Sewerage: Networks (Head Office)	13.4 - Sewerage: Networks (H	13.4 - Sewerage: Networks (Head Office)
13.5	Sewerage: Treatment Works (Head Office)	13.5 - Sewerage: Treatment W	13.5 - Sewerage: Treatment Works (Head Office)
13.6	Sewerage: Tank Services (Head Office)	13.6 - Sewerage: Tank Service	13.6 - Sewerage: Tank Services (Head Office)
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]	
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	
Vote 14	**Water**		
14.1	Water: Distribution	14.1 - Water: Distribution	14.1 - Water: Distribution
14.2	Water: Treatment Works	14.2 - Water: Treatment Works	14.2 - Water: Treatment Works
14.3	Water: Distribution (Head Office)	14.3 - Water: Distribution (Hea	14.3 - Water: Distribution (Head Office)
14.4	Water: Treatment Works (Head Office)	14.4 - Water: Treatment Works	14.4 - Water: Treatment Works (Head Office)
14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]	
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]	
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]	
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]	
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]	
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]	
Vote 15	**Directorate Development and Community Services**		
15.1	Director: Development and Community Services	15.1 - Director: Development a	15.1 - Director: Development and Community Services
15.2	Council Support	15.2 - Council Support	15.2 - Council Support
15.3	LED	15.3 - LED	15.3 - LED
15.4	Tourism	15.4 - Tourism	15.4 - Tourism
15.5	IT Services	15.5 - IT Services	15.5 - IT Services
15.6	Legal Services	15.6 - Legal Services	15.6 - Legal Services
15.7	Sports and Culture	15.7 - Sports and Culture	15.7 - Sports and Culture
15.8	Town Administration	15.8 - Town Administration	15.8 - Town Administration
15.9	Human Resources	15.9 - Human Resources	15.9 - Human Resources
15.10	Risk Management	15.10 - Risk Management	15.10 - Risk Management
15.11	Property Management		15.11 - Property Management
15.12	Informal Settlements		15.12 - Informal Settlements
15.13	Roads and Stormwater		15.13 - Roads and Stormwater
15.14	Fleet		15.14 - Fleet
15.15	Parks and Gardens		15.15 - Parks and Gardens
15.16	Disaster Management		15.16 - Disaster Management
15.17	Pollution Control		15.17 - Pollution Control
15.18	Nature Reserve		15.18 - Nature Reserve
15.19	Cemeteries		15.19 - Cemeteries
15.20	Community Halls		15.20 - Community Halls
15.21	Library Services		15.21 - Library Services
15.22	Traffic Services		15.22 - Traffic Services
15.23	Law Enforcement		15.23 - Law Enforcement
15.24	Motor Licensing and Testing Station		15.24 - Motor Licensing and Testing Station
15.25	Animal Control and Pounds		15.25 - Animal Control and Pounds
15.26	Sustainable Development		15.26 - Sustainable Development

WC031 Theewaterskloof - Contact Information

A. GENERAL INFORMATION

Municipality	WC031 Theewaterskloof
Grade	4
Province	WC WESTERN CAPE
Web Address	www.twk.gov.za
e-mail Address	twkmun@twk.gov.za

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

B. CONTACT INFORMATION

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Building	
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City / Town	Caldeon
Postal Code	7230
General Contacts	
Telephone number	028 214 3300
Fax number	028 214 1289

C. POLITICAL LEADERSHIP

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Secretary/PA to the Mayor/Executive Mayor:	
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D. MANAGEMENT LEADERSHIP

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Secretary/PA to the Chief Financial Officer	
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WC031 Theewaterskloof - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	127 715	136 354	153 616	161 158	161 124	161 124	161 124	173 070	180 859	185 380
Service charges	267 671	273 786	305 340	330 460	345 658	345 658	345 658	370 088	386 742	396 411
Investment revenue	10 542	11 469	6 151	7 763	3 850	3 850	3 850	6 169	6 447	6 608
Transfer and subsidies - Operational	128 202	144 515	153 872	165 950	169 146	169 146	169 146	182 290	176 434	184 627
Other own revenue	68 649	97 976	89 497	122 326	110 638	110 638	110 638	118 932	123 091	125 506
Total Revenue (excluding capital transfers and contributions)	602 778	664 099	708 476	787 657	790 416	790 416	790 416	850 549	873 573	898 532
Employee costs	238 699	246 990	275 384	273 249	283 124	283 124	283 124	315 821	330 033	338 284
Remuneration of councillors	11 900	12 686	13 189	14 356	14 356	14 356	14 356	15 017	15 693	16 085
Depreciation and amortisation	31 651	32 476	34 188	35 811	35 691	35 691	35 691	35 541	35 541	35 511
Interest	20 011	32 479	41 699	47 642	49 933	49 933	49 933	47 551	49 690	50 933
Inventory consumed and bulk purchases	120 767	122 894	141 348	140 644	172 235	172 235	172 235	180 997	189 141	193 870
Transfers and subsidies	1 766	8 528	1 952	5 781	8 017	8 017	8 017	12 080	0	0
Other expenditure	188 891	349 276	389 335	269 961	280 105	280 105	280 105	277 096	289 566	296 805
Total Expenditure	613 685	805 328	897 096	787 445	843 462	843 462	843 462	884 103	909 665	931 488
Surplus/(Deficit)	(10 907)	(141 229)	(188 621)	212	(53 045)	(53 045)	(53 045)	(33 554)	(36 092)	(32 956)
Transfers and subsidies - capital (monetary allocations)	44 249	52 856	78 252	112 748	61 922	61 922	61 922	72 237	142 920	146 580
Transfers and subsidies - capital (in-kind)	–	2 568	1 804	–	101 790	101 790	101 790	50	–	–
Surplus/(Deficit) after capital transfers & contributions	33 342	(85 804)	(108 564)	112 960	110 667	110 667	110 667	38 733	106 828	113 624
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	33 342	(85 804)	(108 564)	112 960	110 667	110 667	110 667	38 733	106 828	113 624
Capital expenditure & funds sources										
Capital expenditure	98 726	144 799	126 167	219 675	180 170	180 170	180 170	88 830	151 708	152 037
Transfers recognised - capital	44 215	55 441	78 252	112 748	61 922	61 922	61 922	72 237	142 920	146 580
Borrowing	43 882	64 750	38 095	98 104	–	–	–	10 000	–	–
Internally generated funds	10 629	24 608	9 820	8 823	118 248	118 248	118 248	6 593	8 788	5 457
Total sources of capital funds	98 726	144 799	126 167	219 675	180 170	180 170	180 170	88 830	151 708	152 037
Financial position										
Total current assets	261 293	237 596	121 476	124 852	110 251	110 251	110 251	114 557	122 364	132 686
Total non current assets	1 111 567	1 217 523	1 256 253	1 570 408	1 407 567	1 407 567	1 407 567	1 461 548	1 578 462	1 695 795
Total current liabilities	135 628	194 679	325 776	203 190	356 389	356 389	356 389	374 159	386 372	391 285
Total non current liabilities	289 725	361 204	328 922	486 799	327 731	327 731	327 731	329 514	335 195	344 313
Community wealth/Equity	927 800	837 889	723 031	1 005 270	833 698	833 698	833 698	872 432	979 259	1 092 883
Cash flows										
Net cash from (used) operating	77 467	(25 220)	75 837	138 860	93 955	93 955	93 955	96 516	182 057	172 838
Net cash from (used) investing	(97 452)	(141 433)	(124 731)	(220 847)	(72 108)	(72 108)	(72 108)	(89 422)	(152 403)	(152 791)
Net cash from (used) financing	21 878	86 587	(20 640)	64 283	(26 494)	(26 494)	(26 494)	(10 866)	(29 275)	(16 776)
Cash/cash equivalents at the year end	165 982	85 916	16 383	(18 737)	11 736	11 736	11 736	7 964	8 343	11 614
Cash backing/surplus reconciliation										
Cash and investments available	178 819	99 745	31 258	(2 308)	20 385	20 385	20 385	17 305	18 431	22 509
Application of cash and investments	142 993	195 573	273 307	136 507	314 470	314 470	314 470	275 499	294 090	295 580
Balance - surplus (shortfall)	35 826	(95 828)	(242 049)	(138 815)	(294 085)	(294 085)	(294 085)	(258 195)	(275 660)	(273 071)
Asset management										
Asset register summary (WDV)	1 096 423	1 202 754	1 250 872	1 553 039	1 393 787	1 393 787		1 447 076	1 563 243	1 679 768
Depreciation	31 651	32 476	34 188	35 811	35 691	35 691		35 541	35 541	35 511
Renewal and Upgrading of Existing Assets	69 601	75 900	68 110	127 253	42 490	42 490		43 068	37 688	35 566
Repairs and Maintenance	119 741	121 372	160 562	127 935	134 824	134 824		148 681	155 371	159 256
Free services										
Cost of Free Basic Services provided	43 443	–	–	51 866	53 438	53 438		56 991	59 556	61 045
Revenue cost of free services provided	–	–	–	–	–	–		–	–	–
Households below minimum service level										
Water:	1	3	3	3	3	3		2	2	2
Sanitation/sewerage:	2	2	2	1	1	1		1	1	1
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

WC031 Theewaterskloof - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional									
Governance and administration	**256 906**	**297 402**	**282 253**	**344 903**	**307 110**	**307 110**	**341 109**	**355 657**	**366 515**
Executive and council	869	515	640	560	604	604	113	113	113
Finance and administration	256 037	296 887	281 613	344 343	306 507	306 507	340 996	355 544	366 402
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**55 423**	**71 391**	**70 473**	**120 697**	**171 443**	**171 443**	**94 724**	**146 424**	**149 329**
Community and social services	11 085	11 086	11 208	11 228	11 218	11 218	11 151	11 598	12 315
Sport and recreation	17	37	58	50	50	50	51	53	55
Public safety	25 080	33 554	19 283	28 436	29 588	29 588	26 742	26 753	26 759
Housing	19 241	26 714	39 923	80 983	130 587	130 587	56 780	108 020	110 200
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**12 179**	**11 859**	**32 543**	**41 302**	**49 060**	**49 060**	**41 009**	**41 737**	**43 297**
Planning and development	4 909	3 805	24 605	31 238	32 730	32 730	32 447	32 796	34 118
Road transport	7 270	8 054	7 938	10 064	16 329	16 329	8 562	8 941	9 179
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**322 519**	**319 340**	**403 263**	**393 502**	**426 515**	**426 515**	**445 994**	**472 675**	**485 971**
Energy sources	125 039	119 192	148 969	168 892	178 959	178 959	192 659	207 466	213 080
Water management	91 350	91 246	120 940	115 703	116 259	116 259	122 030	127 676	131 210
Waste water management	50 188	53 964	58 149	62 787	68 894	68 894	66 373	69 510	71 582
Waste management	55 942	54 937	75 205	46 119	62 403	62 403	64 932	68 023	70 099
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**647 027**	**699 992**	**788 532**	**900 405**	**954 129**	**954 129**	**922 836**	**1 016 493**	**1 045 112**
Expenditure - Functional									
Governance and administration	**200 532**	**213 040**	**237 127**	**233 351**	**250 982**	**250 982**	**255 560**	**266 791**	**273 282**
Executive and council	24 926	26 316	27 838	22 300	26 164	26 164	26 370	27 557	28 246
Finance and administration	173 193	183 889	206 466	207 469	221 660	221 660	225 867	235 763	241 477
Internal audit	2 413	2 836	2 822	3 582	3 158	3 158	3 322	3 472	3 559
Community and public safety	**72 691**	**105 515**	**178 054**	**107 038**	**109 672**	**109 672**	**118 705**	**111 376**	**114 134**
Community and social services	11 159	10 951	98 343	21 203	17 856	17 856	19 290	20 111	20 588
Sport and recreation	9 757	15 185	15 292	11 802	10 124	10 124	11 606	12 128	12 431
Public safety	42 398	56 521	47 491	53 389	57 287	57 287	59 739	62 428	63 988
Housing	9 378	22 859	16 928	20 643	24 406	24 406	28 069	16 709	17 127
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**54 300**	**60 927**	**94 051**	**84 865**	**78 362**	**78 362**	**86 609**	**90 295**	**92 434**
Planning and development	13 894	17 692	32 501	39 953	33 646	33 646	38 275	39 997	40 997
Road transport	40 406	43 229	61 516	44 790	44 613	44 613	48 275	50 235	51 373
Environmental protection	–	7	34	123	103	103	60	63	64
Trading services	**285 957**	**406 149**	**387 312**	**361 762**	**404 201**	**404 201**	**422 989**	**440 952**	**451 381**
Energy sources	110 462	115 141	125 740	135 153	163 767	163 767	182 675	190 734	195 413
Water management	67 158	192 448	128 788	90 043	99 426	99 426	92 654	96 497	98 728
Waste water management	47 659	50 530	66 274	62 530	67 276	67 276	67 499	70 113	71 631
Waste management	60 678	48 030	66 510	74 037	73 732	73 732	80 162	83 608	85 608
Other	**197**	**170**	**553**	**428**	**244**	**244**	**240**	**251**	**257**
Total Expenditure - Functional	**613 678**	**785 803**	**897 096**	**787 445**	**843 462**	**843 462**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit) for the year	**33 349**	**(85 811)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**

WC031 Theewaterskloof - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Economic and environmental services	**12 179**	**11 859**	**32 543**	**41 302**	**49 060**	**49 060**	**41 009**	**41 737**	**43 297**
Planning and development	**4 909**	**3 805**	**24 605**	**31 238**	**32 730**	**32 730**	**32 447**	**32 796**	**34 118**
Billboards	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	1	–	45	–	–	–	–	–	–
Central City Improvement District	–	–	–	–	–	–	–	–	–
Development Facilitation	–	27	–	–	450	450	–	–	–
Economic Development/Planning	1 650	1 118	214	900	2 000	2 000	–	–	–
Regional Planning and Development	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City	3 257	2 660	2 105	2 398	2 398	2 398	2 979	3 113	3 190
Project Management Unit	–	–	22 241	27 940	27 883	27 883	29 468	29 684	30 928
Provincial Planning	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–
Road transport	**7 270**	**8 054**	**7 938**	**10 064**	**16 329**	**16 329**	**8 562**	**8 941**	**9 179**
Public Transport	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	7 140	7 636	7 938	9 894	9 894	9 894	8 417	8 796	9 016
Roads	130	418	–	170	6 435	6 435	145	145	163
Taxi Ranks	–	–	–	–	–	–	–	–	–
Environmental protection	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–
Pollution Control	–	–	–	–	–	–	–	–	–
Soil Conservation	–	–	–	–	–	–	–	–	–
Trading services	**322 519**	**319 340**	**403 263**	**393 502**	**426 515**	**426 515**	**445 994**	**472 675**	**485 971**
Energy sources	**125 039**	**119 192**	**148 969**	**168 892**	**178 959**	**178 959**	**192 659**	**207 466**	**213 080**
Electricity	125 039	119 192	148 969	168 892	178 959	178 959	192 659	207 466	213 080
Street Lighting and Signal Systems	–	–	–	–	–	–	–	–	–
Nonelectric Energy	–	–	–	–	–	–	–	–	–
Water management	**91 350**	**91 246**	**120 940**	**115 703**	**116 259**	**116 259**	**122 030**	**127 676**	**131 210**
Water Treatment	–	–	–	–	–	–	–	–	–
Water Distribution	91 350	91 246	120 940	115 703	116 259	116 259	122 030	127 676	131 210
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	**50 188**	**53 964**	**58 149**	**62 787**	**68 894**	**68 894**	**66 373**	**69 510**	**71 582**
Public Toilets	–	–	–	–	–	–	–	–	–
Sewerage	–	–	–	62 787	68 894	68 894	66 373	69 510	71 582
Storm Water Management	50 188	53 964	58 149	–	–	–	–	–	–
Waste Water Treatment	–	–	–	–	–	–	–	–	–
Waste management	**55 942**	**54 937**	**75 205**	**46 119**	**62 403**	**62 403**	**64 932**	**68 023**	**70 099**
Recycling	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	–	–	–	–	–	–	–	–	–
Solid Waste Removal	55 942	54 937	75 205	46 119	62 403	62 403	64 932	68 023	70 099
Street Cleaning	–	–	–	–	–	–	–	–	–
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Tourism	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**647 027**	**699 992**	**788 532**	**900 405**	**954 129**	**954 129**	**922 836**	**1 016 493**	**1 045 112**

WC031 Theewaterskloof - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional									
Municipal governance and administration	**256 906**	**297 402**	**282 253**	**344 903**	**307 110**	**307 110**	**341 109**	**355 657**	**366 515**
Executive and council	869	515	640	560	604	604	113	113	113
Mayor and Council	140	160	118	113	157	157	113	113	113
Municipal Manager, Town Secretary and Chief Executive	730	355	522	447	447	447	–	–	–
Finance and administration	256 037	296 887	281 613	344 343	306 507	306 507	340 996	355 544	366 402
Administrative and Corporate Support	21 811	34 987	465	5 309	5 554	5 554	5 547	5 796	5 941
Asset Management	34	2 689	1 804	45	399	399	164	119	122
Finance	231 571	256 991	276 509	331 180	298 259	298 259	332 102	346 302	356 929
Fleet Management	–	–	–	–	–	–	–	–	–
Human Resources	412	339	786	76	237	237	87	91	93
Information Technology	–	–	–	–	–	–	–	–	–
Legal Services	–	–	–	6 000	324	324	1 000	1 045	1 071
Marketing, Customer Relations, Publicity and Media Co-ordination	–	–	–	–	–	–	–	–	–
Property Services	2 209	1 881	2 048	1 733	1 733	1 733	2 096	2 190	2 245
Risk Management	–	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–
Supply Chain Management	–	–	–	–	–	–	–	–	–
Valuation Service	–	–	–	–	–	–	–	–	–
Internal audit	–	–	–	–	–	–	–	–	–
Governance Function				–	–	–	–	–	–
Community and public safety	**55 423**	**71 391**	**70 473**	**120 697**	**171 443**	**171 443**	**94 724**	**146 424**	**149 329**
Community and social services	**11 085**	**11 086**	**11 208**	**11 228**	**11 218**	**11 218**	**11 151**	**11 598**	**12 315**
Aged Care	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	910	686	645	1 061	1 061	1 061	750	784	803
Child Care Facilities	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	392	–	–	146	146	146	–	150	150
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	9 783	10 400	10 563	10 021	10 011	10 011	10 401	10 664	11 362
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	**17**	**37**	**58**	**50**	**50**	**50**	**51**	**53**	**55**
Beaches and Jetties	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	1	–	–	1	1	1	1	1	1
Recreational Facilities	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	16	37	58	49	49	49	50	52	54
Public safety	**25 080**	**33 554**	**19 283**	**28 436**	**29 588**	**29 588**	**26 742**	**26 753**	**26 759**
Civil Defence	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals	431	316	135	135	135	135	143	150	153
Police Forces, Traffic and Street Parking Control	24 649	33 238	19 148	28 302	29 454	29 454	26 599	26 603	26 606
Pounds	–	–	–	–	–	–	–	–	–
Housing	**19 241**	**26 714**	**39 923**	**80 983**	**130 587**	**130 587**	**56 780**	**108 020**	**110 200**
Housing	19 241	26 714	39 923	80 983	130 587	130 587	56 780	108 020	110 200
Informal Settlements	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Ambulance	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure - Functional									
Municipal governance and administration	**200 532**	**213 040**	**237 127**	**233 351**	**250 982**	**250 982**	**255 560**	**266 791**	**273 282**
Executive and council	24 926	26 316	27 838	22 300	26 164	26 164	26 370	27 557	28 246
Mayor and Council	20 139	21 238	24 077	18 691	23 046	23 046	21 361	22 322	22 880
Municipal Manager, Town Secretary and Chief Executive	4 787	5 078	3 762	3 609	3 117	3 117	5 009	5 234	5 365
Finance and administration	173 193	183 889	206 466	207 469	221 660	221 660	225 867	235 763	241 477
Administrative and Corporate Support	59 700	66 068	41 288	59 074	70 695	70 695	62 664	65 442	67 056
Asset Management	5 221	6 372	46 834	10 279	8 125	8 125	6 857	6 979	7 050
Finance	65 459	64 438	71 506	87 133	86 143	86 143	91 996	96 136	98 540
Fleet Management	2 177	2 995	3 935	5 021	4 921	4 921	5 426	5 670	5 812
Human Resources	11 193	13 855	14 317	15 683	16 478	16 478	18 987	19 841	20 337
Information Technology	12 166	13 195	12 366	12 938	16 102	16 102	16 707	17 422	17 807
Legal Services	1 848	1 421	2 908	3 362	4 577	4 577	5 032	5 259	5 390
Marketing, Customer Relations, Publicity and Media Co-ordination	–	–	–	–	–	–	–	–	–
Property Services	9 646	7 914	7 680	8 957	9 422	9 422	11 483	11 996	12 294
Risk Management	846	998	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–
Supply Chain Management	3 421	3 833	3 508	3 637	3 408	3 408	4 957	5 180	5 310
Valuation Service	1 516	2 801	2 125	1 385	1 789	1 789	1 757	1 836	1 882
Internal audit	2 413	2 836	2 822	3 582	3 158	3 158	3 322	3 472	3 559
Governance Function	2 413	2 836	2 822	3 582	3 158	3 158	3 322	3 472	3 559
Community and public safety	**72 691**	**105 515**	**178 054**	**107 038**	**109 672**	**109 672**	**118 705**	**111 376**	**114 134**
Community and social services	**11 159**	**10 951**	**98 343**	**21 203**	**17 856**	**17 856**	**19 290**	**20 111**	**20 588**
Aged Care	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	142	305	674	458	316	316	1 196	1 250	1 281
Child Care Facilities	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	1 907	1 520	87 346	10 707	7 767	7 767	8 524	8 861	9 057
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	9 111	9 126	10 322	10 038	9 773	9 773	9 570	10 000	10 250
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	**9 757**	**15 185**	**15 292**	**11 802**	**10 124**	**10 124**	**11 606**	**12 128**	**12 431**
Beaches and Jetties	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	9 069	14 434	13 134	11 171	9 591	9 591	11 120	11 620	11 911
Recreational Facilities	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	688	751	2 158	631	533	533	486	508	520
Public safety	**42 398**	**56 521**	**47 491**	**53 389**	**57 287**	**57 287**	**59 739**	**62 428**	**63 988**
Civil Defence	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	2 808	3 100	4 542	2 552	3 434	3 434	2 813	2 939	3 013
Licensing and Control of Animals	653	534	363	1 175	632	632	1 658	1 733	1 776
Police Forces, Traffic and Street Parking Control	38 936	52 887	42 586	49 663	53 221	53 221	55 269	57 756	59 200
Pounds	–	–	–	–	–	–	–	–	–
Housing	**9 378**	**22 859**	**16 928**	**20 643**	**24 406**	**24 406**	**28 069**	**16 709**	**17 127**
Housing	5 858	11 925	8 526	14 132	16 086	16 086	20 835	9 149	9 378
Informal Settlements	3 520	10 934	8 403	6 511	8 320	8 320	7 234	7 560	7 749
Health	–	–	–	–	–	–	–	–	–
Ambulance	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Economic and environmental services	**54 300**	**60 927**	**94 051**	**84 865**	**78 362**	**78 362**	**86 609**	**90 295**	**92 434**
Planning and development	**13 894**	**17 692**	**32 501**	**39 953**	**33 646**	**33 646**	**38 275**	**39 997**	**40 997**
Billboards	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	1 671	1 955	1 816	2 089	2 060	2 060	1 381	1 443	1 479
Central City Improvement District	–	–	–	–	–	–	–	–	–
Development Facilitation	16	193	2 140	471	780	780	60	63	64
Economic Development/Planning	3 546	5 445	6 052	6 990	7 238	7 238	8 907	9 308	9 541
Regional Planning and Development	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City	8 662	10 100	9 754	10 945	10 084	10 084	12 658	13 227	13 558
Project Management Unit	–	–	12 738	19 457	13 483	13 483	15 269	15 956	16 355
Provincial Planning	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–
Road transport	**40 406**	**43 229**	**61 516**	**44 790**	**44 613**	**44 613**	**48 275**	**50 235**	**51 373**
Public Transport				–	–	–	–	–	–
Road and Traffic Regulation	9 105	9 349	10 843	11 901	10 536	10 536	11 299	11 807	12 102
Roads	31 300	33 879	50 672	32 889	34 077	34 077	36 976	38 428	39 271
Taxi Ranks				–	–	–	–	–	–
Environmental protection	**–**	**7**	**34**	**123**	**103**	**103**	**60**	**63**	**64**
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–
Pollution Control	–	7	34	123	103	103	60	63	64
Soil Conservation	–	–	–	–	–	–	–	–	–
Trading services	**285 957**	**406 149**	**387 312**	**361 762**	**404 201**	**404 201**	**422 989**	**440 952**	**451 381**
Energy sources	**110 462**	**115 141**	**125 740**	**135 153**	**163 767**	**163 767**	**182 675**	**190 734**	**195 413**
Electricity	107 176	112 279	123 341	128 965	158 413	158 413	173 136	180 766	185 195
Street Lighting and Signal Systems	3 286	2 862	2 399	6 188	5 354	5 354	9 540	9 969	10 218
Nonelectric Energy	–	–	–	–	–	–	–	–	–
Water management	**67 158**	**192 448**	**128 788**	**90 043**	**99 426**	**99 426**	**92 654**	**96 497**	**98 728**
Water Treatment	8 883	9 960	11 987	11 662	12 794	12 794	15 390	16 029	16 400
Water Distribution	58 275	182 488	116 801	78 381	86 632	86 632	77 264	80 468	82 328
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	**47 659**	**50 530**	**66 274**	**62 530**	**67 276**	**67 276**	**67 499**	**70 113**	**71 631**
Public Toilets	–	–	–	–	–	–	–	–	–
Sewerage	38 683	41 930	55 575	53 735	58 011	58 011	57 872	60 054	61 320
Storm Water Management	–	–	–	–	–	–	–	–	–
Waste Water Treatment	8 976	8 600	10 699	8 795	9 265	9 265	9 626	10 060	10 311
Waste management	**60 678**	**48 030**	**66 510**	**74 037**	**73 732**	**73 732**	**80 162**	**83 608**	**85 608**
Recycling	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	22 574	21 714	20 565	25 161	24 840	24 840	26 898	27 970	28 592
Solid Waste Removal	35 387	23 694	43 218	46 016	46 347	46 347	49 797	52 016	53 304
Street Cleaning	2 717	2 622	2 727	2 861	2 546	2 546	3 466	3 622	3 713
Other	**197**	**170**	**553**	**428**	**244**	**244**	**240**	**251**	**257**
Abattoirs	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Tourism	197	170	553	428	244	244	240	251	257
Total Expenditure - Functional	**613 678**	**785 803**	**897 096**	**787 445**	**843 462**	**843 462**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit) for the year	**33 349**	**(85 811)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**
References	*(7)*	*7*							

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote									
Vote 1 - Directorate Finance	231 605	259 680	278 314	331 225	298 658	298 658	332 267	346 422	357 052
Vote 2 - Community Services	–	–	40 536	51 342	52 934	52 934	48 458	49 391	50 390
Vote 3 - Corporate services	–	–	1 369	11 498	6 272	6 272	6 746	7 045	7 218
Vote 4 - Electricity	125 039	119 192	148 969	168 892	178 959	178 959	192 659	207 466	213 080
Vote 5 - Economic Development and Planning	–	–	42 241	84 281	134 984	134 984	59 759	111 133	113 390
Vote 6 - Office of the Municipal Manager	731	355	567	447	447	447	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation S	41 626	56 895	22 241	28 110	34 318	34 318	29 613	29 829	31 091
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	55 942	54 937	75 205	46 119	62 403	62 403	64 932	68 023	70 099
Vote 13 - Waste water management	50 188	53 964	58 149	62 787	68 894	68 894	66 373	69 510	71 582
Vote 14 - Water	91 350	91 246	120 940	115 703	116 259	116 259	122 030	127 676	131 210
Vote 15 - Directorate Development and Community Se	49 425	63 722	–	–	–	–	–	–	–
Total Revenue by Vote	**645 905**	**699 992**	**788 532**	**900 405**	**954 129**	**954 129**	**922 836**	**1 016 493**	**1 045 112**
Expenditure by Vote *to be appropriated*									
Vote 1 - Directorate Finance	75 694	77 445	123 973	102 434	99 466	99 466	105 568	110 132	112 782
Vote 2 - Community Services	–	–	259 019	175 054	187 169	187 169	187 974	196 133	200 869
Vote 3 - Corporate services	–	–	70 823	79 351	86 950	86 950	90 148	94 168	96 471
Vote 4 - Electricity	110 385	115 141	125 740	135 153	163 767	163 767	182 675	190 734	195 413
Vote 5 - Economic Development and Planning	–	(0)	34 831	35 937	35 723	35 723	42 297	42 023	43 072
Vote 6 - Office of the Municipal Manager	8 870	9 869	8 400	9 280	8 336	8 336	9 713	10 150	10 403
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation S	32 526	41 036	12 738	23 627	21 618	21 618	25 414	16 107	16 510
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	60 678	48 030	66 510	74 037	73 732	73 732	80 162	83 608	85 608
Vote 13 - Waste water management	47 659	50 530	66 274	62 530	67 276	67 276	67 499	70 113	71 631
Vote 14 - Water	67 158	192 448	128 788	90 043	99 426	99 426	92 654	96 497	98 728
Vote 15 - Directorate Development and Community Se	209 593	251 297	–	–	–	–	–	–	–
Total Expenditure by Vote	**612 563**	**785 796**	**897 096**	**787 445**	**843 462**	**843 462**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit) for the year	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote									
Vote 1 - Directorate Finance	**231 605**	**259 680**	**278 314**	**331 225**	**298 658**	**298 658**	**332 267**	**346 422**	**357 052**
1,1 - Asset Management	34	2 689	1 804	45	399	399	164	119	122
1,2 - Budget Office	–	–		–	–	–	–	–	–
1,3 - Financial Services	95 195	110 904	117 775	163 764	132 718	132 718	141 766	147 280	152 662
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	136 376	146 087	158 735	167 416	165 541	165 541	190 337	199 023	204 267
1,6 - Risk Management	–	–	–	–	–	–	–	–	–
1,7 - SCM	–	–	–	–	–	–	–	–	–
1,8 - Valuation Services	–	–	–	–	–	–	–	–	–
1,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	**–**	**–**	**40 536**	**51 342**	**52 934**	**52 934**	**48 458**	**49 391**	**50 390**
2,1 - Cemeteries	–	–	645	1 061	1 061	1 061	750	784	803
2,2 - Libraries	–	–	10 563	10 021	10 011	10 011	10 401	10 664	11 362
2,3 - Community Services	–	–	–	–	–	–	–	–	–
2,4 - Town Administration	–	–	–	–	–	–	–	–	–
2,5 - Sustainable Development	–	–	–	–	450	450	–	–	–
2,6 - Fleet	–	–	–	–	–	–	–	–	–
2,7 - Property Services	–	–	2 048	1 733	1 733	1 733	2 096	2 190	2 245
2,8 - Sports and Culture	–	–	58	49	49	49	50	52	54
2,9 - Roads and Stormwater	–	–	–	–	–	–	–	–	–
2.10 - Parks and Gardens	–	–	–	1	1	1	1	1	1
2.11 - Disaster Management	–	–	–	–	–	–	–	–	–
2.12 - Pollution Control	–	–	–	–	–	–	–	–	–
2.13 - Nature Reserve	–	–	–	–	–	–	–	–	–
2.14 - Community Halls	–	–	–	146	146	146	–	150	150
2.15 - Traffic Services	–	–	19 148	28 302	29 454	29 454	26 599	26 603	26 606
2.16 - Law Enforcement	–	–	–	–	–	–	–	–	–
2.17 - Motor Licensing and Testing Station	–	–	7 938	9 894	9 894	9 894	8 417	8 796	9 016
2.18 - Animal Control and Pounds	–	–	135	135	135	135	143	150	153
Vote 3 - Corporate services	**–**	**–**	**1 369**	**11 498**	**6 272**	**6 272**	**6 746**	**7 045**	**7 218**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	–	–	788	76	237	237	87	91	93
3,6 - IT Services	–	–	–	–	–	–	–	–	–
3,7 - Legal Services	–	–	–	6 000	324	324	1 000	1 045	1 071
3,8 - Property Services	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	–	–	465	5 309	5 554	5 554	5 547	5 796	5 941
3,10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–
3.11 - Council Support	–	–	118	113	157	157	113	113	113
Vote 4 - Electricity	**125 039**	**119 192**	**148 969**	**168 892**	**178 959**	**178 959**	**192 659**	**207 466**	**213 080**
4,1 - Electricity: Distribution	125 039	119 192	148 969	168 892	178 959	178 959	192 659	207 466	213 080
4,2 - Electricity: Street Lights	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	**–**	**–**	**42 241**	**84 281**	**134 984**	**134 984**	**59 759**	**111 133**	**113 390**
5,1 - Economic Development and Planning	–	–	–	–	–	–	–	–	–
5,2 - Human Settlements	–	–	39 923	80 983	130 587	130 587	56 780	108 020	110 200
5,3 - Informal Settlements	–	–	–	–	–	–	–	–	–
5,4 - Town Planning	–	–	577	920	920	920	1 368	1 429	1 465
5,5 - Building Control	–	–	1 528	1 478	1 478	1 478	1 611	1 683	1 726
5,6 - Property Management	–	–	–	–	–	–	–	–	–
5,7 - LED	–	–	214	900	2 000	2 000	–	–	–
5,8 - Tourism	–	–	–	–	–	–	–	–	–
5,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	**731**	**355**	**567**	**447**	**447**	**447**	**–**	**–**	**–**
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	730	355	522	447	447	447	–	–	–
6,4 - Internal Audit	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	1		45	–	–	–	–	–	–
6,6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
6,7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
6,8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
6,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
6.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–
7,3 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
7,4 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
7,5 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
7,6 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
7,7 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
7,8 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
7,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
7.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

394 Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 8 - Technical and Infrastructure Implementa	**41 626**	**56 895**	**22 241**	**28 110**	**34 318**	**34 318**	**29 613**	**29 829**	**31 091**
8,1 - Building Control	1 546	1 484	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–
8,6 - Town Planning	1 712	1 176	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	130	144	–	170	6 435	6 435	145	145	163
8,8 - Director: Technical Services and Planning	20 119	27 377	–	–	–	–	–	–	–
8,9 - Human Settlements	18 119	26 714	–	–	–	–	–	–	–
8.10 - Technical and Infrastructure Implementation S	–	–	22 241	27 940	27 883	27 883	29 468	29 684	30 928
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**55 942**	**54 937**	**75 205**	**46 119**	**62 403**	**62 403**	**64 932**	**68 023**	**70 099**
12,1 - Refuse Removal	3 431	–	17 354	1 370	1 317	1 317	792	827	848
12,2 - Refuse Sites	–	–	–	–	–	–	–	–	–
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–
12,4 - Refuse Removal (Head Office)	52 511	54 937	57 851	44 749	61 086	61 086	64 140	67 195	69 251
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**50 188**	**53 964**	**58 149**	**62 787**	**68 894**	**68 894**	**66 373**	**69 510**	**71 582**
13,1 - Sewerage: Networks	–	–	1 444	1 500	1 456	1 456	953	996	1 021
13,2 - Sewerage: Tank Services	–	–	–	–	–	–	–	–	–
13,3 - Sewerage: Treatment Works	–	–	–	–	–	–	–	–	–
13,4 - Sewerage: Networks (Head Office)	47 526	50 338	53 860	57 375	64 861	64 861	62 713	65 686	67 663
13,5 - Sewerage: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	2 662	3 626	2 845	3 912	2 577	2 577	2 706	2 828	2 898
Vote 14 - Water	**91 350**	**91 246**	**120 940**	**115 703**	**116 259**	**116 259**	**122 030**	**127 676**	**131 210**
14,1 - Water: Distribution	2 613		19 422	7 722	5 360	5 360	2 259	2 361	2 420
14,2 - Water: Treatment Works	–	–	–	–	–	–	–	–	–
14,3 - Water: Distribution (Head Office)	88 738	91 246	101 518	107 981	110 899	110 899	119 771	125 315	128 790
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Communi	**49 425**	**63 722**	–	–	–	–	–	–	–
15,1 - Director: Development and Community Servic	1 692	5 311	–	–	–	–	–	–	–
15,2 - Council Support	140	160	–	–	–	–	–	–	–
15,3 - LED	1 650	1 118	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	16	37	–	–	–	–	–	–	–
15,8 - Town Administration	–	2 300	–	–	–	–	–	–	–
15,9 - Human Resources	412	339	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–
15.11 - Property Management	2 209	1 881	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	–	274	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	1	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	910	686	–	–	–	–	–	–	–
15.20 - Community Halls	392	–	–	–	–	–	–	–	–
15.21 - Library Services	9 783	10 400	–	–	–	–	–	–	–
15.22 - Traffic Services	24 649	33 045	–	–	–	–	–	–	–
15.23 - Law Enforcement	–	193	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	7 140	7 636	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	431	316	–	–	–	–	–	–	–
15.26 - Sustainable Development	–	27	–	–	–	–	–	–	–
Total Revenue by Vote	**645 905**	**699 992**	**788 532**	**900 405**	**954 129**	**954 129**	**922 836**	**1 016 493**	**1 045 112**

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure by Vote									
Vote 1 - Directorate Finance	**75 694**	**77 445**	**123 973**	**102 434**	**99 466**	**99 466**	**105 568**	**110 132**	**112 782**
1,1 - Asset Management	5 221	6 372	46 834	10 279	8 125	8 125	6 857	6 979	7 050
1,2 - Budget Office	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	55 627	59 618	67 605	80 704	80 590	80 590	86 031	89 903	92 150
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	9 909	4 820	3 901	6 429	5 553	5 553	5 965	6 233	6 389
1,6 - Risk Management	–	–	–	–	–	–	–	–	–
1,7 - SCM	3 421	3 833	3 508	3 637	3 408	3 408	4 957	5 180	5 310
1,8 - Valuation Services	1 516	2 801	2 125	1 385	1 789	1 789	1 757	1 836	1 882
1,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
1.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	**–**	**–**	**259 019**	**175 054**	**187 169**	**187 169**	**187 974**	**196 133**	**200 869**
2,1 - Cemeteries	–	–	674	458	316	316	1 196	1 250	1 281
2,2 - Libraries	–	–	10 322	10 038	9 773	9 773	9 570	10 000	10 250
2,3 - Community Services	–	–	85 678	9 072	6 161	6 161	6 625	6 876	7 022
2,4 - Town Administration	–	–	24 132	30 398	43 948	43 948	34 603	36 119	36 999
2,5 - Sustainable Development	–	–	2 140	471	780	780	60	63	64
2,6 - Fleet	–	–	3 935	5 021	4 921	4 921	5 426	5 670	5 812
2,7 - Property Services	–	–	6 136	8 027	7 672	7 672	9 060	9 468	9 705
2,8 - Sports and Culture	–	–	2 158	631	533	533	486	508	520
2,9 - Roads and Stormwater	–	–	50 672	32 719	33 942	33 942	36 831	38 276	39 115
2.10 - Parks and Gardens	–	–	12 085	9 101	8 395	8 395	10 016	10 467	10 728
2.11 - Disaster Management	–	–	4 542	2 552	3 434	3 434	2 813	2 939	3 013
2.12 - Pollution Control	–	–	34	123	103	103	60	63	64
2.13 - Nature Reserve	–	–	1 049	2 071	1 196	1 196	1 104	1 154	1 183
2.14 - Community Halls	–	–	1 668	1 635	1 606	1 606	1 900	1 985	2 035
2.15 - Traffic Services	–	–	29 486	39 081	39 446	39 446	40 478	42 299	43 357
2.16 - Law Enforcement	–	–	13 100	10 582	13 774	13 774	14 791	15 457	15 843
2.17 - Motor Licensing and Testing Station	–	–	10 843	11 901	10 536	10 536	11 299	11 807	12 102
2.18 - Animal Control and Pounds	–	–	363	1 175	632	632	1 658	1 733	1 776
Vote 3 - Corporate services	**–**	**–**	**70 823**	**79 351**	**86 950**	**86 950**	**90 148**	**94 168**	**96 471**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	–	–	14 317	15 683	16 478	16 478	18 987	19 841	20 337
3,6 - IT Services	–	–	12 366	12 938	16 102	16 102	16 707	17 422	17 807
3,7 - Legal Services	–	–	2 908	3 362	4 577	4 577	5 032	5 259	5 390
3,8 - Property Services	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	–	–	17 156	28 676	26 747	26 747	28 060	29 323	30 056
3,10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–
3.11 - Council Support	–	–	24 077	18 691	23 046	23 046	21 361	22 322	22 880
Vote 4 - Electricity	**110 385**	**115 141**	**125 740**	**135 153**	**163 767**	**163 767**	**182 675**	**190 734**	**195 413**
4,1 - Electricity: Distribution	107 099	112 279	123 341	128 965	158 413	158 413	173 136	180 766	185 195
4,2 - Electricity: Street Lights	3 286	2 862	2 399	6 188	5 354	5 354	9 540	9 969	10 218
				–	–	–	–	–	–
				–	–	–	–	–	–
Vote 5 - Economic Development and Planning	**–**	**(0)**	**34 831**	**35 937**	**35 723**	**35 723**	**42 297**	**42 023**	**43 072**
5,1 - Economic Development and Planning	–	–	1 676	1 459	2 191	2 191	1 552	1 622	1 662
5,2 - Human Settlements	–	–	8 526	10 132	8 086	8 086	10 835	9 149	9 378
5,3 - Informal Settlements	–	–	8 403	6 511	8 320	8 320	7 234	7 560	7 749
5,4 - Town Planning	–	–	5 699	6 522	6 235	6 235	7 616	7 959	8 158
5,5 - Building Control	–	–	4 056	4 423	3 849	3 849	5 041	5 268	5 400
5,6 - Property Management	–	(0)	1 544	930	1 750	1 750	2 423	2 528	2 589
5,7 - LED	–	–	4 376	5 531	5 048	5 048	7 355	7 686	7 878
5,8 - Tourism	–	–	553	428	244	244	240	251	257
5,9 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
5.10 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	**8 870**	**9 869**	**8 400**	**9 280**	**8 336**	**8 336**	**9 713**	**10 150**	**10 403**
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	4 787	5 078	3 762	3 609	3 117	3 117	5 009	5 234	5 365
6,4 - Internal Audit	2 413	2 836	2 822	3 582	3 158	3 158	3 322	3 472	3 559
6,5 - Strategic Support and IDP	1 671	1 955	1 816	2 089	2 060	2 060	1 381	1 443	1 479
6,6 - [Name of sub-vote]				–	–	–	–	–	–
6,7 - [Name of sub-vote]				–	–	–	–	–	–
6,8 - [Name of sub-vote]				–	–	–	–	–	–
6,9 - [Name of sub-vote]				–	–	–	–	–	–
6.10 - [Name of sub-vote]				–	–	–	–	–	–
Vote 7 - Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–
7,3 - [Name of sub-vote]									
7,4 - [Name of sub-vote]									
7,5 - [Name of sub-vote]									
7,6 - [Name of sub-vote]									
7,7 - [Name of sub-vote]									
7,8 - [Name of sub-vote]									
7,9 - [Name of sub-vote]									
7.10 - [Name of sub-vote]									

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

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Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 8 - Technical and Infrastructure Implementa	32 526	41 036	12 738	23 627	21 618	21 618	25 414	16 107	16 510
8,1 - Building Control	3 250	3 845	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–
8,4 - Property Management	2 719	1 864	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–
8,6 - Town Planning	5 411	6 254	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	113	144	–	170	135	135	145	152	155
8,8 - Director: Technical Services and Planning	16 296	17 003	–	–	–	–	–	–	–
8,9 - Human Settlements	4 736	11 925	–	4 000	8 000	8 000	10 000	–	–
8.10 - Technical and Infrastructure Implementation S	–	–	12 738	19 457	13 483	13 483	15 269	15 956	16 355
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–
#REF!				–	–	–	–	–	–
				–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–
				–	–	–	–	–	–
#REF!				–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–
#REF!				–	–	–	–	–	–
				–	–	–	–	–	–
Vote 12 - Waste management	60 678	48 030	66 510	74 037	73 732	73 732	80 162	83 608	85 608
12,1 - Refuse Removal	18 845	9 482	29 427	29 806	31 020	31 020	33 248	34 723	35 578
12,2 - Refuse Sites	3 856	3 829	2 034	4 616	4 087	4 087	4 687	4 897	5 020
12,3 - Street Cleansing	2 717	2 622	2 727	2 861	2 546	2 546	3 466	3 622	3 713
12,4 - Refuse Removal (Head Office)	16 542	14 212	13 791	16 210	15 327	15 327	16 549	17 293	17 726
12,5 - Refuse Sites (Head Office)	18 718	17 885	18 531	20 545	20 753	20 753	22 212	23 072	23 572
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–
#REF!									
Vote 13 - Waste water management	47 659	50 530	66 274	62 530	67 276	67 276	67 499	70 113	71 631
13,1 - Sewerage: Networks	17 008	16 799	22 736	17 178	21 889	21 889	23 008	24 043	24 644
13,2 - Sewerage: Tank Services	4 014	4 802	5 157	4 721	5 804	5 804	5 210	5 444	5 580
13,3 - Sewerage: Treatment Works	8 721	8 391	10 445	8 340	8 961	8 961	9 155	9 567	9 807
13,4 - Sewerage: Networks (Head Office)	17 661	20 329	27 682	31 836	30 318	30 318	29 655	30 567	31 096
13,5 - Sewerage: Treatment Works (Head Office)	255	209	254	454	304	304	471	492	504
13,6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–
Vote 14 - Water	67 158	192 448	128 788	90 043	99 426	99 426	92 654	96 497	98 728
14,1 - Water: Distribution	17 259	133 099	61 986	37 145	48 049	48 049	40 555	42 380	43 440
14,2 - Water: Treatment Works	6 676	7 972	10 125	9 280	10 462	10 462	13 044	13 631	13 972
14,3 - Water: Distribution (Head Office)	41 016	49 389	54 815	41 236	38 582	38 582	38 709	38 088	38 889
14,4 - Water: Treatment Works (Head Office)	2 207	1 989	1 862	2 382	2 332	2 332	2 346	2 398	2 428
#REF!									
Vote 15 - Directorate Development and Communi	209 593	251 297	–	–	–	–	–	–	–
15,1 - Director: Development and Community Servic	19 400	22 552	–	–	–	–	–	–	–
15,2 - Council Support	20 139	21 238	–	–	–	–	–	–	–
15,3 - LED	3 546	5 445	–	–	–	–	–	–	–
15,4 - Tourism	197	170	–	–	–	–	–	–	–
15,5 - IT Services	12 166	13 195	–	–	–	–	–	–	–
15,6 - Legal Services	1 848	1 421	–	–	–	–	–	–	–
15,7 - Sports and Culture	688	751	–	–	–	–	–	–	–
15,8 - Town Administration	24 003	26 512	–	–	–	–	–	–	–
15,9 - Human Resources	11 193	13 855	–	–	–	–	–	–	–
15.10 - Risk Management	846	998	–	–	–	–	–	–	–
15.11 - Property Management	6 927	6 049	–	–	–	–	–	–	–
15.12 - Informal Settlements	3 520	10 934	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	31 187	33 735	–	–	–	–	–	–	–
15.14 - Fleet	2 177	2 995	–	–	–	–	–	–	–
15.15 - Parks and Gardens	8 126	13 444	–	–	–	–	–	–	–
15.16 - Disaster Management	2 808	3 100	–	–	–	–	–	–	–
15.17 - Pollution Control	7	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	943	990	–	–	–	–	–	–	–
15.19 - Cemeteries	142	305	–	–	–	–	–	–	–
15.20 - Community Halls	1 907	1 520	–	–	–	–	–	–	–
15.21 - Library Services	9 111	9 126	–	–	–	–	–	–	–
15.22 - Traffic Services	30 897	42 209	–	–	–	–	–	–	–
15.23 - Law Enforcement	8 039	10 678	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	9 105	9 349	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	653	534	–	–	–	–	–	–	–
15.26 - Sustainable Development	16	193	–	–	–	–	–	–	–
				–	–	–	–	–	–
Total Expenditure by Vote	612 563	785 796	897 096	787 445	843 462	843 462	884 103	909 665	931 488
	–	–							
Surplus/(Deficit) for the year	33 342	(85 804)	(108 564)	112 960	110 667	110 667	38 733	106 828	113 624

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

WC031 Theewaterskloof - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue										
Exchange Revenue										
Service charges - Electricity	114 625	114 037	131 841	147 247	152 783	152 783	152 783	170 078	177 732	182 175
Service charges - Water	78 378	79 377	88 007	93 493	96 037	96 037	96 037	103 720	108 387	111 097
Service charges - Waste Water Management	36 981	39 858	43 033	44 970	52 506	52 506	52 506	49 742	51 980	53 280
Service charges - Waste Management	37 686	40 514	42 459	44 749	44 332	44 332	44 332	46 549	48 643	49 859
Sale of Goods and Rendering of Services	5 046	3 338	3 193	26 953	14 790	14 790	14 790	26 616	27 814	28 509
Agency services	7 140	7 636	7 938	9 894	9 894	9 894	9 894	8 417	8 796	9 016
Interest	-	-	–	-	-	-	-	-	-	-
Interest earned from Receivables	16 907	23 463	23 411	27 426	25 985	25 985	25 985	27 661	28 906	29 628
Interest earned from Current and Non Current Assets	10 542	11 469	6 151	7 763	3 850	3 850	3 850	6 169	6 447	6 608
Dividends	-	-	–	-	-	-	-	-	-	-
Rent on Land	-	-	–	1	1	1	1	-	-	-
Rental from Fixed Assets	2 165	1 855	2 039	1 716	1 716	1 716	1 716	2 076	2 169	2 224
Licence and permits	36	4	2	25	25	25	25	76	79	81
Special rating levies	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 361	19 801	19 492	3 406	3 603	3 603	3 603	4 055	4 238	4 344
Non-Exchange Revenue										
Property rates	127 715	136 354	153 616	161 158	161 124	161 124	161 124	173 070	180 859	185 380
Surcharges and Taxes	-	-	1 895	1 917	1 897	1 897	1 897	-	-	-
Fines, penalties and forfeits	26 621	35 670	20 795	34 394	29 870	29 870	29 870	27 812	27 871	27 906
Licences or permits	-	-	–	-	-	-	-	-	-	-
Transfer and subsidies - Operational	128 202	144 515	153 872	165 950	169 146	169 146	169 146	182 290	176 434	184 627
Interest	-	-	5 018	6 117	4 278	4 278	4 278	4 554	4 759	4 878
Fuel Levy	-	-	–	-	-	-	-	-	-	-
Operational Revenue	5 690	514	5 250	5 130	12 988	12 988	12 988	12 003	12 544	12 857
Gains on disposal of Assets	-	395	–	45	45	45	45	114	119	122
Other Gains	1 683	5 301	465	5 301	5 546	5 546	5 546	5 546	5 796	5 940
Discontinued Operations	-	-	–	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**602 778**	**664 099**	**708 476**	**787 657**	**790 416**	**790 416**	**790 416**	**850 549**	**873 573**	**898 532**
Expenditure										
Employee related costs	238 699	246 990	275 384	273 249	283 124	283 124	283 124	315 821	330 033	338 284
Remuneration of councillors	11 900	12 686	13 189	14 356	14 356	14 356	14 356	15 017	15 693	16 085
Bulk purchases - electricity	86 239	87 774	101 021	100 718	125 718	125 718	125 718	139 207	145 471	149 108
Inventory consumed	34 528	35 121	40 327	39 926	46 517	46 517	46 517	41 790	43 670	44 762
Debt impairment	83 302	99 603	88 788	127 000	114 066	114 066	114 066	116 591	121 838	124 884
Depreciation and amortisation	31 651	32 476	34 188	35 811	35 691	35 691	35 691	35 541	35 541	35 511
Interest	20 011	32 479	41 699	47 642	49 933	49 933	49 933	47 551	49 690	50 933
Contracted services	44 724	122 692	141 907	58 065	70 119	70 119	70 119	60 429	63 148	64 727
Transfers and subsidies	1 766	8 528	1 952	5 781	8 017	8 017	8 017	12 080	0	0
Irrecoverable debts written off	-	-	-		0	0	0	0	0	0
Operational costs	60 255	126 935	118 080	76 381	88 709	88 709	88 709	94 466	98 717	101 185
Losses on disposal of Assets	610	46	40 429	3 214	1 564	1 564	1 564	64	67	69
Other Losses	-	-	131	5 301	5 646	5 646	5 646	5 546	5 796	5 940
Total Expenditure	**613 685**	**805 328**	**897 096**	**787 445**	**843 462**	**843 462**	**843 462**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit)	**(10 907)**	**(141 229)**	**(188 621)**	**212**	**(53 045)**	**(53 045)**	**(53 045)**	**(33 554)**	**(36 092)**	**(32 956)**
Transfers and subsidies - capital (monetary allocations)	44 249	52 856	78 252	112 748	61 922	61 922	61 922	72 237	142 920	146 580
Transfers and subsidies - capital (in-kind)	–	2 568	1 804	–	101 790	101 790	101 790	50	-	-
Surplus/(Deficit) after capital transfers & contributions	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**
Income Tax	–	–	–			–				
Surplus/(Deficit) after income tax	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–			–				
Share of Surplus/Deficit attributable to Minorities	–	–	–			–				
Surplus/(Deficit) attributable to municipality	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**
Share of Surplus/Deficit attributable to Associate	–	–	–			–				
Intercompany/Parent subsidiary transactions	–	–	–			–				
Surplus/(Deficit) for the year	**33 342**	**(85 804)**	**(108 564)**	**112 960**	**110 667**	**110 667**	**110 667**	**38 733**	**106 828**	**113 624**

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote										
Multi-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	–	–	–	12 370	12 074	12 074	12 074	–	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	2 344	11 454	4 782	11 413	4 493	4 493	4 493	–	6 000	6 271
Vote 5 - Economic Development and Planning	–	–	24 486	62 783	123 684	123 684	123 684	37 079	71 380	110 200
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	7 783	26 343	–	–	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	8 953	373	–	5 000	–	–	–	–	–	–
Vote 13 - Waste water management	12 085	3 460	10 303	25 057	2 979	2 979	2 979	13 594	21 653	3 609
Vote 14 - Water	1 960	18 479	11 491	8 162	10 418	10 418	10 418	–	–	5 351
Vote 15 - Directorate Development and Community Services	2 819	1 761	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**35 945**	**61 870**	**51 062**	**124 785**	**153 649**	**153 649**	**153 649**	**50 673**	**99 033**	**125 431**
Single-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	131	3 312	1 505	276	409	409	409	110	–	–
Vote 2 - Community Services	–	–	15 774	29 474	12 035	12 035	12 035	6 400	–	–
Vote 3 - Corporate services	–	–	1 383	1 527	603	603	603	364	–	–
Vote 4 - Electricity	4 767	11 721	13 080	7 290	144	144	144	–	–	–
Vote 5 - Economic Development and Planning	–	–	15 853	14 290	3 257	3 257	3 257	8 209	36 640	–
Vote 6 - Office of the Municipal Manager	–	18	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	11 018	19	45	40	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	4 689	6 393	1 376	–	–	–	–	–	–	–
Vote 13 - Waste water management	14 454	27 597	8 556	19 400	6 504	6 504	6 504	10 793	7 811	7 869
Vote 14 - Water	14 473	17 791	17 532	22 593	3 570	3 570	3 570	12 281	8 224	18 737
Vote 15 - Directorate Development and Community Services	13 249	16 077	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**62 781**	**82 929**	**75 105**	**94 890**	**26 521**	**26 521**	**26 521**	**38 157**	**52 675**	**26 606**
Total Capital Expenditure - Vote	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**
Capital Expenditure - Functional										
Governance and administration	**8 270**	**10 751**	**3 619**	**12 962**	**9 131**	**9 131**	**9 131**	**6 874**	**–**	**–**
Executive and council	–	–	–	–	–	–	–	–	–	–
Finance and administration	8 270	10 732	3 619	12 962	9 131	9 131	9 131	6 874	–	–
Internal audit	–	18	–	–	–	–	–	–	–	–
Community and public safety	**19 584**	**27 667**	**47 164**	**82 508**	**128 259**	**128 259**	**128 259**	**45 288**	**108 020**	**110 200**
Community and social services	260	636	2 112	2 752	791	791	791	–	–	–
Sport and recreation	–	441	5 524	3 420	2 513	2 513	2 513	–	–	–
Public safety	283	229	360	163	14	14	14	–	–	–
Housing	19 042	26 360	39 168	76 173	124 942	124 942	124 942	45 288	108 020	110 200
Health	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**7 146**	**9 113**	**8 264**	**25 290**	**15 042**	**15 042**	**15 042**	**–**	**–**	**–**
Planning and development	376	1 228	1 217	940	2 000	2 000	2 000	–	–	–
Road transport	6 770	7 885	7 048	24 350	13 042	13 042	13 042	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–
Trading services	**63 726**	**97 268**	**67 121**	**98 915**	**27 738**	**27 738**	**27 738**	**36 668**	**43 688**	**41 837**
Energy sources	7 111	23 175	17 862	18 703	4 637	4 637	4 637	–	6 000	6 271
Water management	16 434	36 271	29 024	30 755	13 988	13 988	13 988	12 281	8 224	24 088
Waste water management	26 540	31 056	18 860	44 457	9 113	9 113	9 113	24 387	29 464	11 478
Waste management	13 641	6 766	1 376	5 000	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**
Funded by:										
National Government	24 954	25 311	38 489	35 855	32 346	32 346	32 346	27 537	34 900	36 380
Provincial Government	19 261	27 369	39 763	76 893	29 506	29 506	29 506	44 700	108 020	110 200
District Municipality	–	193	–	–	70	70	70	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		2 568								
Transfers recognised - capital	**44 215**	**55 441**	**78 252**	**112 748**	**61 922**	**61 922**	**61 922**	**72 237**	**142 920**	**146 580**
Borrowing	43 882	64 750	38 095	98 104	–	–	–	10 000	–	–
Internally generated funds	10 629	24 608	9 820	8 823	118 248	118 248	118 248	6 593	8 788	5 457
Total Capital Funding	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**

WC031 Theewaterskloof - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Directorate Finance		–	–	–	–	–	–	–	–	–	–
1,1 - Asset Management									–	–	–
1,2 - Budget Office									–	–	–
1,3 - Financial Services									–	–	–
1,4 - Internal Audit									–	–	–
1,5 - Property Rates									–	–	–
1,6 - Risk Management									–	–	–
1,7 - SCM									–	–	–
1,8 - Valuation Services									–	–	–
1,9 - [Name of sub-vote]									–	–	–
1.10 - [Name of sub-vote]									–	–	–
Vote 2 - Community Services		–	–	–	**12 370**	**12 074**	**12 074**	**12 074**	–	–	–
2,1 - Cemeteries					2 000				–	–	–
2,2 - Libraries					–				–	–	–
2,3 - Community Services					–				–	–	–
2,4 - Town Administration					–				–	–	–
2,5 - Sustainable Development					–				–	–	–
2,6 - Fleet					–				–	–	–
2,7 - Property Services					–				–	–	–
2,8 - Sports and Culture					2 670	2 513	2 513	2 513	–	–	–
2,9 - Roads and Stormwater					500	9 561	9 561	9 561	–	–	–
2.10 - Parks and Gardens					–				–	–	–
2.11 - Disaster Management					–				–	–	–
2.12 - Pollution Control					–				–	–	–
2.13 - Nature Reserve					–				–	–	–
2.14 - Community Halls					–				–	–	–
2.15 - Traffic Services					–				–	–	–
2.16 - Law Enforcement					–				–	–	–
2.17 - Motor Licensing and Testing Station					7 200				–	–	–
2.18 - Animal Control and Pounds					–				–	–	–
									–	–	–
Vote 3 - Corporate services		–	–	–	–	–	–	–	–	–	–
3,1 - Administration: Planning									–	–	–
3,2 - Administration: Technical Services									–	–	–
3,3 - Community Halls									–	–	–
3,4 - Directorate: Corporate Services									–	–	–
3,5 - Human Resources									–	–	–
3,6 - IT Services									–	–	–
3,7 - Legal Services									–	–	–
3,8 - Property Services									–	–	–
3,9 - Corporate services									–	–	–
3,10 - Occupational Health and Safety									–	–	–
3.11 - Council Support									–	–	–
Vote 4 - Electricity		**2 344**	**11 454**	**4 782**	**11 413**	**4 493**	**4 493**	**4 493**	–	**6 000**	**6 271**
4,1 - Electricity: Distribution		2 344	11 454	4 782	11 413	4 493	4 493	4 493	–	**6 000**	**6 271**
4,2 - Electricity: Street Lights					–	–	–	–	–	–	–
									–	–	–
									–	–	–
									–	–	–
									–	–	–
Vote 5 - Economic Development and Planning		–	–	**24 486**	**62 783**	**123 684**	**123 684**	**123 684**	**37 079**	**71 380**	**110 200**
5,1 - Economic Development and Planning									–	–	–
5,2 - Human Settlements				24 486	62 783	123 684	123 684	123 684	**37 079**	**71 380**	**110 200**
5,3 - Informal Settlements									–	–	–
5,4 - Town Planning									–	–	–
5,5 - Building Control									–	–	–
5,6 - Property Management									–	–	–
5,7 - LED									–	–	–
5,8 - Tourism									–	–	–
5,9 - [Name of sub-vote]									–	–	–
5.10 - [Name of sub-vote]									–	–	–
Vote 6 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–
6,1 - Administration: Towns									–	–	–
6,2 - Council General Expenses									–	–	–
6,3 - Municipal Manager									–	–	–
6,4 - Internal Audit									–	–	–
6,5 - Strategic Support and IDP									–	–	–
6,6 - [Name of sub-vote]									–	–	–
6,7 - [Name of sub-vote]									–	–	–
6,8 - [Name of sub-vote]									–	–	–
6,9 - [Name of sub-vote]									–	–	–
6.10 - [Name of sub-vote]									–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing									–	–	–
7,2 - Informal Settlements									–	–	–
7,3 - [Name of sub-vote]									–	–	–
7,4 - [Name of sub-vote]									–	–	–
7,5 - [Name of sub-vote]									–	–	–
7,6 - [Name of sub-vote]									–	–	–
7,7 - [Name of sub-vote]									–	–	–
7,8 - [Name of sub-vote]									–	–	–
7,9 - [Name of sub-vote]									–	–	–
7.10 - [Name of sub-vote]									–	–	–

Vote 8 - Technical and Infrastructure Implementation S	**7 783**	**26 343**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
8,1 - Building Control								-	-	-
8,2 - IDP/SDBIP								-	-	-
8,3 - LED								-	-	-
8,4 - Property Management								-	-	-
8,5 - Tourism								-	-	-
8,6 - Town Planning								-	-	-
8,7 - Proclaimed Roads								-	-	-
8,8 - Director: Technical Services and Planning								-	-	-
8,9 - Human Settlements	7 783	26 343						-	-	-
8.10 - Technical and Infrastructure Implementation Services								-	-	-
Vote 9 - Public safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
9,1 - Animal Control								-	-	-
9,2 - Disaster Management								-	-	-
9,3 - Law Enforcement								-	-	-
9,4 - Pound								-	-	-
9,5 - Traffic Services								-	-	-
								-	-	-
								-	-	-
Vote 10 - Road transport	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
10,1 - Proclaimed Roads								-	-	-
10,2 - Roads								-	-	-
10,3 - Vehicle Licensing and Testing								-	-	-
								-	-	-
								-	-	-
								-	-	-
Vote 11 - Sport and recreation	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
11,1 - Nature Reserve								-	-	-
11,2 - Parks and Gardens								-	-	-
11,3 - Sport and Recreation								-	-	-
								-	-	-
								-	-	-
								-	-	-
Vote 12 - Waste management	**8 953**	**373**	**-**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**
12,1 - Refuse Removal								-	-	-
12,2 - Refuse Sites	8 953	373		5 000				-	-	-
12,3 - Street Cleansing								-	-	-
12,4 - Refuse Removal (Head Office)								-	-	-
12,5 - Refuse Sites (Head Office)								-	-	-
12,6 - Street Cleansing (Head Office)								-	-	-
								-	-	-
								-	-	-
								-	-	-
Vote 13 - Waste water management	**12 085**	**3 460**	**10 303**	**25 057**	**2 979**	**2 979**	**2 979**	**13 594**	**21 653**	**3 609**
13,1 - Sewerage: Networks	2 204	1 572	10 303	5 000				-	-	-
13,2 - Sewerage: Tank Services		1 615		2 609	160	160	160	-	-	-
13,3 - Sewerage: Treatment Works	9 882	273		17 448	2 819	2 819	2 819	13 594	21 653	3 609
13,4 - Sewerage: Networks (Head Office)								-	-	-
13,5 - Sewerage: Treatment Works (Head Office)								-	-	-
13,6 - Sewerage: Tank Services (Head Office)								-	-	-
								-	-	-
Vote 14 - Water	**1 960**	**18 479**	**11 491**	**8 162**	**10 418**	**10 418**	**10 418**	**-**	**-**	**5 351**
14,1 - Water: Distribution	1 598	14 682	1 980					-	-	-
14,2 - Water: Treatment Works	363	3 798	9 512	8 162	10 418	10 418	10 418	-	-	5 351
14,3 - Water: Distribution (Head Office)								-	-	-
14,4 - Water: Treatment Works (Head Office)								-	-	-
								-	-	-
								-	-	-
Vote 15 - Directorate Development and Community Ser	**2 819**	**1 761**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
15,1 - Director: Development and Community Services								-	-	-
15,2 - Council Support								-	-	-
15,3 - LED								-	-	-
15,4 - Tourism								-	-	-
15,5 - IT Services								-	-	-
15,6 - Legal Services								-	-	-
15,7 - Sports and Culture								-	-	-
15,8 - Town Administration								-	-	-
15,9 - Human Resources								-	-	-
15.10 - Risk Management								-	-	-
15.11 - Property Management								-	-	-
15.12 - Informal Settlements								-	-	-
15.13 - Roads and Stormwater	2 819	1 761						-	-	-
15.14 - Fleet								-	-	-
15.15 - Parks and Gardens								-	-	-
15.16 - Disaster Management								-	-	-
15.17 - Pollution Control								-	-	-
15.18 - Nature Reserve								-	-	-
15.19 - Cemeteries								-	-	-
15.20 - Community Halls								-	-	-
15.21 - Library Services								-	-	-
15.22 - Traffic Services								-	-	-
15.23 - Law Enforcement								-	-	-
15.24 - Motor Licensing and Testing Station								-	-	-
15.25 - Animal Control and Pounds								-	-	-
15.26 - Sustainable Development								-	-	-
								-	-	-
Capital multi-year expenditure sub-total	**35 945**	**61 870**	**51 062**	**124 785**	**153 649**	**153 649**	**153 649**	**50 673**	**99 033**	**125 431**

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2									
Vote 1 - Directorate Finance		131	3 312	1 505	276	409	409	409	110	–	–
1,1 - Asset Management		87	3 250	1 325	50	354	354	354	110	–	–
1,2 - Budget Office					–	–	–	–	–	–	–
1,3 - Financial Services		43	4		151	55	55	55	–	–	–
1,4 - Internal Audit					–				–	–	–
1,5 - Property Rates					–				–	–	–
1,6 - Risk Management					–				–	–	–
1,7 - SCM			58	179	75				–	–	–
1,8 - Valuation Services					–				–	–	–
1,9 - [Name of sub-vote]					–				–	–	–
1.10 - [Name of sub-vote]					–				–	–	–
Vote 2 - Community Services		–	–	15 774	29 474	12 035	12 035	12 035	6 400	–	–
2,1 - Cemeteries				1 859	742	721	721	721	–	–	–
2,2 - Libraries				253	10	–	–	–	–	–	–
2,3 - Community Services					–	–	–	–	–	–	–
2,4 - Town Administration				729	1 152	695	695	695	–	–	–
2,5 - Sustainable Development					–	70	70	70	–	–	–
2,6 - Fleet				2	10 008	7 054	7 054	7 054	6 400	–	–
2,7 - Property Services					–	–	–	–	–	–	–
2,8 - Sports and Culture				5 524	750	–	–	–	–	–	–
2,9 - Roads and Stormwater				6 283	16 650	3 481	3 481	3 481	–	–	–
2.10 - Parks and Gardens					–				–	–	–
2.11 - Disaster Management					–				–	–	–
2.12 - Pollution Control					–				–	–	–
2.13 - Nature Reserve					–				–	–	–
2.14 - Community Halls					–				–	–	–
2.15 - Traffic Services				114	163	14	14	14	–	–	–
2.16 - Law Enforcement				246	–				–	–	–
2.17 - Motor Licensing and Testing Station				764	–				–	–	–
2.18 - Animal Control and Pounds					–				–	–	–
Vote 3 - Corporate services		–	–	1 383	1 527	603	603	603	364	–	–
3,1 - Administration: Planning					–				–	–	–
3,2 - Administration: Technical Services					–				–	–	–
3,3 - Community Halls					–				–	–	–
3,4 - Directorate: Corporate Services					–				–	–	–
3,5 - Human Resources				135	73				–	–	–
3,6 - IT Services				1 209	950	603	603	603	–	–	–
3,7 - Legal Services					311				–	–	–
3,8 - Property Services					–				–	–	–
3,9 - Corporate services				39	194				364	–	–
3,10 - Occupational Health and Safety									–	–	–
3.11 - Council Support					–				–	–	–
Vote 4 - Electricity		4 767	11 721	13 080	7 290	144	144	144	–	–	–
4,1 - Electricity: Distribution		4 767	11 721	4 284	2 290	144	144	144	–	–	–
4,2 - Electricity: Street Lights				8 796	5 000	–	–	–	–	–	–
									–	–	–
									–	–	–
Vote 5 - Economic Development and Planning		–	–	15 853	14 290	3 257	3 257	3 257	8 209	36 640	–
5,1 - Economic Development and Planning				20					–	–	–
5,2 - Human Settlements				14 682	13 390	1 257	1 257	1 257	8 209	36 640	–
5,3 - Informal Settlements						–	–	–	–	–	–
5,4 - Town Planning				11		–	–	–	–	–	–
5,5 - Building Control						–	–	–	–	–	–
5,6 - Property Management						–	–	–	–	–	–
5,7 - LED				1 140	900	2 000	2 000	2 000	–	–	–
5,8 - Tourism									–	–	–
5,9 - [Name of sub-vote]									–	–	–
5.10 - [Name of sub-vote]									–	–	–
Vote 6 - Office of the Municipal Manager		–	18	–	–	–	–	–	–	–	–
6,1 - Administration: Towns									–	–	–
6,2 - Council General Expenses									–	–	–
6,3 - Municipal Manager									–	–	–
6,4 - Internal Audit			18						–	–	–
6,5 - Strategic Support and IDP									–	–	–
6,6 - [Name of sub-vote]									–	–	–
6,7 - [Name of sub-vote]									–	–	–
6,8 - [Name of sub-vote]									–	–	–
6,9 - [Name of sub-vote]									–	–	–
6.10 - [Name of sub-vote]									–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing									–	–	–
7,2 - Informal Settlements									–	–	–
7,3 - [Name of sub-vote]									–	–	–
7,4 - [Name of sub-vote]									–	–	–
7,5 - [Name of sub-vote]									–	–	–
7,6 - [Name of sub-vote]									–	–	–
7,7 - [Name of sub-vote]									–	–	–
7,8 - [Name of sub-vote]									–	–	–
7,9 - [Name of sub-vote]									–	–	–
7.10 - [Name of sub-vote]									–	–	–

Vote 8 - Technical and Infrastructure Implementation S	11 018	19	45	40	-	-	-	-	-	-
8,1 - Building Control								-	-	-
8,2 - IDP/SDBIP								-	-	-
8,3 - LED								-	-	-
8,4 - Property Management	100							-	-	-
8,5 - Tourism								-	-	-
8,6 - Town Planning		4						-	-	-
8,7 - Proclaimed Roads								-	-	-
8,8 - Director: Technical Services and Planning	3	16						-	-	-
8,9 - Human Settlements	10 914							-	-	-
8.10 - Technical and Infrastructure Implementation Services			45	40				-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-	-
9,1 - Animal Control								-	-	-
9,2 - Disaster Management								-	-	-
9,3 - Law Enforcement								-	-	-
9,4 - Pound								-	-	-
9,5 - Traffic Services								-	-	-
								-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-	-
10,1 - Proclaimed Roads								-	-	-
10,2 - Roads								-	-	-
10,3 - Vehicle Licensing and Testing								-	-	-
								-	-	-
								-	-	-
								-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-	-
11,1 - Nature Reserve								-	-	-
11,2 - Parks and Gardens								-	-	-
11,3 - Sport and Recreation								-	-	-
								-	-	-
								-	-	-
Vote 12 - Waste management	4 689	6 393	1 376	-	-	-	-	-	-	-
12,1 - Refuse Removal		6 311	289					-	-	-
12,2 - Refuse Sites	4 689	83	1 087					-	-	-
12,3 - Street Cleansing								-	-	-
12,4 - Refuse Removal (Head Office)								-	-	-
12,5 - Refuse Sites (Head Office)								-	-	-
12,6 - Street Cleansing (Head Office)								-	-	-
								-	-	-
								-	-	-
Vote 13 - Waste water management	14 454	27 597	8 556	19 400	6 504	6 504	6 504	10 793	7 811	7 869
13,1 - Sewerage: Networks	55		192	18 300	6 337	6 337	6 337	10 793	-	2 199
13,2 - Sewerage: Tank Services				-	-	-	-	-	-	-
13,3 - Sewerage: Treatment Works	14 399	27 597	8 364	1 100	167	167	167	-	7 811	5 670
13,4 - Sewerage: Networks (Head Office)								-	-	-
13,5 - Sewerage: Treatment Works (Head Office)								-	-	-
13,6 - Sewerage: Tank Services (Head Office)								-	-	-
								-	-	-
Vote 14 - Water	14 473	17 791	17 532	22 593	3 570	3 570	3 570	12 281	8 224	18 737
14,1 - Water: Distribution	8 441	17 791	17 224	22 593	3 570	3 570	3 570	5 000	-	16 691
14,2 - Water: Treatment Works	3 479		308					7 281	8 224	2 046
14,3 - Water: Distribution (Head Office)	2 554							-	-	-
14,4 - Water: Treatment Works (Head Office)								-	-	-
								-	-	-
								-	-	-

Vote 15 - Directorate Development and Community Ser	13 249	16 077	–	–	–	–	–	–	–	–
15,1 - Director: Development and Community Services	184	227						–	–	–
15,2 - Council Support								–	–	–
15,3 - LED	376	1 146						–	–	–
15,4 - Tourism								–	–	–
15,5 - IT Services	934	107						–	–	–
15,6 - Legal Services								–	–	–
15,7 - Sports and Culture		441						–	–	–
15,8 - Town Administration	1 088	1 686						–	–	–
15,9 - Human Resources								–	–	–
15.10 - Risk Management								–	–	–
15.11 - Property Management								–	–	–
15.12 - Informal Settlements	344	17						–	–	–
15.13 - Roads and Stormwater	3 649	4 515						–	–	–
15.14 - Fleet	5 830	5 384						–	–	–
15.15 - Parks and Gardens								–	–	–
15.16 - Disaster Management		4						–	–	–
15.17 - Pollution Control								–	–	–
15.18 - Nature Reserve								–	–	–
15.19 - Cemeteries		2						–	–	–
15.20 - Community Halls	183							–	–	–
15.21 - Library Services	77	634						–	–	–
15.22 - Traffic Services	139	45						–	–	–
15.23 - Law Enforcement	144	166						–	–	–
15.24 - Motor Licensing and Testing Station	301	1 609						–	–	–
15.25 - Animal Control and Pounds		15						–	–	–
15.26 - Sustainable Development		78						–	–	–
								–	–	–
Capital single-year expenditure sub-total	62 781	82 929	75 105	94 890	26 521	26 521	26 521	38 157	52 675	26 606
Total Capital Expenditure	98 726	144 799	126 167	219 675	180 170	180 170	180 170	88 830	151 708	152 037

Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
–	–	–	–	–	–	–	–	–	–	–
			–				–	–	–	–
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WC031 Theewaterskloof - Table A6 Budgeted Financial Position

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS										
Current assets										
Cash and cash equivalents	165 982	85 916	31 009	–	11 736	11 736	11 736	7 964	8 343	11 614
Trade and other receivables from exchange transactions	70 208	117 082	42 632	40 695	43 423	43 423	43 423	44 106	44 821	45 553
Receivables from non-exchange transactions	16 117	20 178	23 362	57 280	30 619	30 619	30 619	38 014	44 728	51 046
Current portion of non-current receivables	1 561	702	1 787	702	1 787	1 787	1 787	1 787	1 787	1 787
Inventory	–	–	8 949	12 458	8 949	8 949	8 949	8 949	8 949	8 949
VAT	6 827	13 107	13 106	13 107	13 106	13 106	13 106	13 106	13 106	13 106
Other current assets	597	611	631	611	631	631	631	631	631	631
Total current assets	**261 293**	**237 596**	**121 476**	**124 852**	**110 251**	**110 251**	**110 251**	**114 557**	**122 364**	**132 686**
Non current assets										
Investments	12 837	13 829	249	16 429	8 649	8 649	8 649	9 341	10 088	10 895
Investment property	69 974	68 565	67 393	68 565	67 393	67 393	67 393	67 393	67 393	67 393
Property, plant and equipment	1 026 117	1 133 916	1 183 265	1 484 321	1 326 241	1 326 241	1 326 241	1 379 590	1 495 817	1 612 373
Biological assets	–	–	–			–		–	–	–
Living and non-living resources	–	–	–			–		–	–	–
Heritage assets	–	–	–			–		–	–	–
Intangible assets	332	273	214	152	154	154	154	93	33	2
Trade and other receivables from exchange transactions	–	–	–			–		–	–	–
Non-current receivables from non-exchange transactions	–	–	–			–		–	–	–
Other non-current assets	2 306	940	5 131	940	5 131	5 131	5 131	5 131	5 131	5 131
Total non current assets	**1 111 567**	**1 217 523**	**1 256 253**	**1 570 408**	**1 407 567**	**1 407 567**	**1 407 567**	**1 461 548**	**1 578 462**	**1 695 795**
TOTAL ASSETS	**1 372 859**	**1 455 120**	**1 377 729**	**1 695 260**	**1 517 818**	**1 517 818**	**1 517 818**	**1 576 105**	**1 700 826**	**1 828 481**
LIABILITIES										
Current liabilities										
Bank overdraft	–	–	–	18 737	–	–	–	–	–	–
Financial liabilities	13 811	21 368	26 957	29 204	21 257	21 257	21 257	29 689	17 215	14 940
Consumer deposits	4 968	5 486	6 145	6 164	6 513	6 513	6 513	6 904	7 318	7 757
Trade and other payables from exchange transactions	70 208	117 082	197 214	113 954	267 356	267 356	267 356	289 408	310 830	314 559
Trade and other payables from non-exchange transactions	16 117	20 178	54 717	788	16 445	16 445	16 445	652	652	652
Provision	30 523	30 565	40 743	34 343	44 817	44 817	44 817	47 506	50 357	53 378
VAT	–	–		–	–	–	–			
Other current liabilities	–	–	–	–	–	–	–			
Total current liabilities	**135 628**	**194 679**	**325 776**	**203 190**	**356 389**	**356 389**	**356 389**	**374 159**	**386 372**	**391 285**
Non current liabilities										
Financial liabilities	102 775	181 287	154 400	269 769	133 238	133 238	133 238	113 549	96 334	81 394
Provision	186 949	179 917	174 521	217 030	194 493	194 493	194 493	215 965	238 861	262 919
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–			–				
Total non current liabilities	**289 725**	**361 204**	**328 922**	**486 799**	**327 731**	**327 731**	**327 731**	**329 514**	**335 195**	**344 313**
TOTAL LIABILITIES	**425 353**	**555 883**	**654 697**	**689 989**	**684 120**	**684 120**	**684 120**	**703 673**	**721 567**	**735 598**
NET ASSETS	**947 507**	**899 236**	**723 031**	**1 005 270**	**833 698**	**833 698**	**833 698**	**872 432**	**979 259**	**1 092 883**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	887 547	787 836	723 031	1 005 270	833 698	833 698	833 698	872 432	979 259	1 092 883
Reserves and funds	40 253	50 052	–	–	–	–	–	–	–	–
Other										
TOTAL COMMUNITY WEALTH/EQUITY	**927 800**	**837 889**	**723 031**	**1 005 270**	**833 698**	**833 698**	**833 698**	**872 432**	**979 259**	**1 092 883**

Store Type	Classification	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Standard Rated	-	-	-	3 747	2 520	2 520	2 520	4 076	4 259	4 366
	Adjustments - Consumables Standard Rated	-	-	-	(3 747)	(2 520)	(2 520)	(2 520)	(4 076)	(4 259)	(4 366)
	Issues - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	14	75	75	75	173	181	185
	Adjustments - Consumables Zero Rated	-	-	-	(14)	(75)	(75)	(75)	(173)	(181)	(185)
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		-	-	-	-	-	-	-	-	-	-
Finished Goods	Opening balance - Finished Goods	-	-	-	11 764	8 316	8 316	8 316	8 316	8 316	8 316
	Acquisitions - Finished Goods	-	-	8 316	14 754	13 750	13 750	13 750	12 574	13 140	13 468
	Adjustments - Finished Goods	-	-	-	(14 754)	(13 750)	(13 750)	(13 750)	(12 574)	(13 140)	(13 468)
	Issues -Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		-	-	**8 316**	**11 764**	**8 316**	**8 316**	**8 316**	**8 316**	**8 316**	**8 316**
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock Total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		-	-	-	-	-	-	-	-	-	-
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	11 764	8 316	8 316	8 316	8 316	8 316	8 316
	Acquisitions - Materials and Supplies	-	-	8 316	14 754	13 750	13 750	13 750	12 574	13 140	13 468
	Adjustments - Materials and Supplies	-	-	-	(14 754)	(13 750)	(13 750)	(13 750)	(12 574)	(13 140)	(13 468)
	Issues - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		-	-	**8 316**	**11 764**	**8 316**	**8 316**	**8 316**	**8 316**	**8 316**	**8 316**
Water	Opening balance - Water	-	-	-	693	633	633	633	633	633	633
	Acquisitions - Water bulk purchases	-	-	-	21 410	30 172	30 172	30 172	24 967	26 091	26 743
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	633	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water	-	-	-	(21 410)	(30 172)	(30 172)	(30 172)	(24 967)	(26 091)	(26 743)
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water										
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
Water Total		-	-	**633**	**693**	**633**	**633**	**633**	**633**	**633**	**633**
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
Work-in-progress Total		-	-	-	-	-	-	-	-	-	-
Grand Total		-	-	**17 265**	**24 222**	**17 265**	**17 265**	**17 265**	**17 265**	**17 265**	**17 265**

WC031 Theewaterskloof - Table A7 Budgeted Cash Flows

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	117 845	130 393	149 082	149 906	153 229	153 229	153 229	164 590	171 997	176 296
Service charges	232 520	228 345	265 235	273 833	285 702	285 702	285 702	307 731	321 579	329 618
Other revenue	31 733	16 807	23 566	45 601	47 659	47 659	47 659	56 218	58 569	59 934
Transfers and Subsidies - Operational	133 083	144 889	189 864	165 950	137 457	137 457	137 457	166 497	176 434	184 627
Transfers and Subsidies - Capital	44 215	53 130	77 999	112 748	55 339	55 339	55 339	72 237	142 920	146 580
Interest	9 226	10 653	6 135	10 335	6 876	6 876	6 876	9 391	9 813	10 058
Dividends	–	–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees	(475 220)	(586 937)	(606 299)	(588 435)	(555 290)	(555 290)	(555 290)	(643 794)	(673 889)	(708 276)
Interest	(11 218)	(14 073)	(21 623)	(25 297)	(28 999)	(28 999)	(28 999)	(24 274)	(25 366)	(26 000)
Transfers and Subsidies	(4 717)	(8 427)	(8 123)	(5 781)	(8 017)	(8 017)	(8 017)	(12 080)	(0)	(0)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**77 467**	**(25 220)**	**75 837**	**138 860**	**93 955**	**93 955**	**93 955**	**96 516**	**182 057**	**172 838**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1 240	1 072	678	45	45	45	45	50	52	53
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	(1 047)	(1 217)	6 227	6 227	6 227	(692)	(747)	(807)
Payments										
Capital assets	(98 692)	(142 504)	(124 363)	(219 675)	(78 380)	(78 380)	(78 380)	(88 780)	(151 708)	(152 037)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(97 452)**	**(141 433)**	**(124 731)**	**(220 847)**	**(72 108)**	**(72 108)**	**(72 108)**	**(89 422)**	**(152 403)**	**(152 791)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	34 863	103 715	–	98 104	–	–	–	10 000	–	–
Increase (decrease) in consumer deposits	136	518	659	349	369	369	369	391	414	439
Payments										
Repayment of borrowing	(13 121)	(17 646)	(21 298)	(34 171)	(26 862)	(26 862)	(26 862)	(21 257)	(29 689)	(17 215)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**21 878**	**86 587**	**(20 640)**	**64 283**	**(26 494)**	**(26 494)**	**(26 494)**	**(10 866)**	**(29 275)**	**(16 776)**
NET INCREASE/ (DECREASE) IN CASH HELD	**1 892**	**(80 066)**	**(69 534)**	**(17 704)**	**(4 646)**	**(4 646)**	**(4 646)**	**(3 773)**	**379**	**3 272**
Cash/cash equivalents at the year begin:	**164 090**	**165 982**	**85 916**	**(1 033)**	**16 383**	**16 383**	**16 383**	**11 736**	**7 964**	**8 343**
Cash/cash equivalents at the year end:	**165 982**	**85 916**	**16 383**	**(18 737)**	**11 736**	**11 736**	**11 736**	**7 964**	**8 343**	**11 614**

WC031 Theewaterskloof - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available										
Cash/cash equivalents at the year end	165 982	85 916	16 383	(18 737)	11 736	11 736	11 736	7 964	8 343	11 614
Other current investments > 90 days	(0)	0	14 627	–	0	0	0	0	0	0
Non current Investments	12 837	13 829	249	16 429	8 649	8 649	8 649	9 341	10 088	10 895
Cash and investments available:	**178 819**	**99 745**	**31 258**	**(2 308)**	**20 385**	**20 385**	**20 385**	**17 305**	**18 431**	**22 509**
Application of cash and investments										
Unspent conditional transfers	15 815	20 053	54 592	663	16 321	16 321	16 321	528	528	528
Unspent borrowing	–	–	–			–				
Statutory requirements	–	–	–			–				
Other working capital requirements	43 565	81 073	177 723	85 072	244 683	244 683	244 683	218 125	233 118	230 780
Other provisions	30 523	30 565	40 743	34 343	44 817	44 817	44 817	47 506	50 357	53 378
Long term investments committed	12 837	13 829	249	16 429	8 649	8 649	8 649	9 341	10 088	10 895
Reserves to be backed by cash/investments	40 253	50 052	–	–	–	–	–	–	–	–
Total Application of cash and investments:	**142 993**	**195 573**	**273 307**	**136 507**	**314 470**	**314 470**	**314 470**	**275 499**	**294 090**	**295 580**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	**35 826**	**(95 828)**	**(242 049)**	**(138 815)**	**(294 085)**	**(294 085)**	**(294 085)**	**(258 195)**	**(275 660)**	**(273 071)**
Creditors transferred to Debt Relief - Non-Current portion	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	**35 826**	**(95 828)**	**(242 049)**	**(138 815)**	**(294 085)**	**(294 085)**	**(294 085)**	**(258 195)**	**(275 660)**	**(273 071)**

WC031 Theewaterskloof - Table A9 Asset Management

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE									
Total New Assets	**29 125**	**68 898**	**58 057**	**92 422**	**137 680**	**137 680**	**45 762**	**114 020**	**116 471**
Roads Infrastructure	15 441	8 707	11 847	–	6 742	6 742	45 288	108 020	110 200
Storm water Infrastructure	1 323	3 559	8 108	–	–	–	–	–	–
Electrical Infrastructure	1 029	9 473	4 880	5 913	4 206	4 206	–	6 000	6 271
Water Supply Infrastructure	526	6 888	20 793	–	–	–	–	–	–
Sanitation Infrastructure	3 783	8 741	5 450	75 983	124 800	124 800	–	–	–
Solid Waste Infrastructure	3 824	6 311	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***25 927***	***43 679***	***51 079***	***81 896***	***135 748***	***135 748***	***45 288***	***114 020***	***116 471***
Community Facilities	–	874	2 587	7 200	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	–	***874***	***2 587***	***7 200***	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	451	865	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	***451***	***865***	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	108	–	–	–	–	–	–	–	–
Intangible Assets	***108***	–	–	–	–	–	–	–	–
Computer Equipment	**1 070**	**152**	**1 521**	**1 222**	1 083	**1 083**	**50**	–	–
Furniture and Office Equipment	**1 161**	**1 387**	**770**	**701**	836	**836**	**374**	–	–
Machinery and Equipment	**408**	**20 210**	**2 099**	**1 403**	14	**14**	**50**	–	–
Transport Assets	–	1 731	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	**26 736**	**10 572**	**6 829**	**6 579**	**6 885**	**6 885**	–	–	–
Roads Infrastructure	148	–	–	–	6 300	6 300	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	5 882	1 075	6 551	1 500	72	72	–	–	–
Water Supply Infrastructure	10 642	7 456	–	5 000	514	514	–	–	–
Sanitation Infrastructure	–	50	54	–	–	–	–	–	–
Solid Waste Infrastructure	9 817	373	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***26 490***	***8 953***	***6 605***	***6 500***	***6 885***	***6 885***	–	–	–
Community Facilities	–	1 563	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	79	–	–	–	–	–	–
Community Assets	–	***1 563***	**79**	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	**35**	**45**	–	–	–	–	–
Furniture and Office Equipment	**87**	–	**36**	**16**	–	–	–	–	–
Machinery and Equipment	**159**	**56**	**75**	**18**	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-

WC031 Theewaterskloof - Table A9 Asset Management

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Upgrading of Existing Assets	**42 865**	**65 328**	**61 281**	**120 674**	**35 604**	**35 604**	**43 068**	**37 688**	**35 566**
Roads Infrastructure	5 018	4 704	6 769	15 150	–	–	–	–	–
Storm water Infrastructure	–	–	–	2 000	–	–	–	–	–
Electrical Infrastructure	–	1 785	6 395	11 200	359	359	–	–	–
Water Supply Infrastructure	5 399	21 416	18 386	21 593	3 056	3 056	5 000	–	22 042
Sanitation Infrastructure	26 290	30 368	21 838	52 619	19 532	19 532	31 668	37 688	13 524
Solid Waste Infrastructure	–	83	1 087	1 000	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***36 706***	***58 355***	***54 475***	***103 562***	***22 947***	***22 947***	***36 668***	***37 688***	***35 566***
Community Facilities	–	727	1 140	3 642	2 721	2 721	–	–	–
Sport and Recreation Facilities	–	441	5 445	3 420	2 513	2 513	–	–	–
Community Assets	–	***1 169***	***6 585***	***7 062***	***5 234***	***5 234***	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	12	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	***12***	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	**316**	–	–	**50**	–	–	–	–	–
Furniture and Office Equipment	–	**422**	**145**	–	–	–	–	–	–
Machinery and Equipment	–	–	**76**	–	–	–	–	–	–
Transport Assets	**5 830**	**5 382**	–	**10 000**	**7 424**	**7 424**	**6 400**	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**
Roads Infrastructure	20 607	13 411	18 616	15 150	13 042	13 042	45 288	108 020	110 200
Storm water Infrastructure	1 323	3 559	8 108	2 000	–	–	–	–	–
Electrical Infrastructure	6 911	12 332	17 827	18 613	4 637	4 637	–	6 000	6 271
Water Supply Infrastructure	16 568	35 760	39 179	26 593	3 570	3 570	5 000	–	22 042
Sanitation Infrastructure	30 073	39 158	27 342	128 602	144 332	144 332	31 668	37 688	13 524
Solid Waste Infrastructure	13 641	6 766	1 087	1 000	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***89 123***	***110 987***	***112 159***	***191 958***	***165 580***	***165 580***	***81 956***	***151 708***	***152 037***
Community Facilities	–	3 165	3 727	10 842	2 721	2 721	–	–	–
Sport and Recreation Facilities	–	441	5 524	3 420	2 513	2 513	–	–	–
Community Assets	–	***3 606***	***9 251***	***14 262***	***5 234***	***5 234***	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	463	865	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	***463***	***865***	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	108	–	–	–	–	–	–	–	–
Intangible Assets	***108***	–	–	–	–	–	–	–	–
Computer Equipment	**1 386**	**152**	**1 556**	**1 317**	**1 083**	**1 083**	**50**	–	–
Furniture and Office Equipment	**1 248**	**1 809**	**951**	**717**	**836**	**836**	**374**	–	–
Machinery and Equipment	**567**	**20 266**	**2 250**	**1 421**	**14**	**14**	**50**	–	–
Transport Assets	**5 830**	**7 113**	–	**10 000**	**7 424**	**7 424**	**6 400**	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	98 726	144 799	126 167	219 675	180 170	180 170	88 830	151 708	152 037

WC031 Theewaterskloof - Table A9 Asset Management

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSET REGISTER SUMMARY - PPE (WDV)	1 096 423	1 202 754	1 250 872	1 553 039	1 393 787	1 393 787	1 447 076	1 563 243	1 679 768
Roads Infrastructure	183 855	160 201	142 124	203 396	150 945	150 945	192 013	295 812	401 792
Storm water Infrastructure	48 157	43 877	61 306	84 399	60 813	60 813	60 320	59 827	59 335
Electrical Infrastructure	143 438	133 572	151 327	164 156	152 235	152 235	148 656	151 077	153 769
Water Supply Infrastructure	199 075	205 210	232 793	264 102	229 110	229 110	226 859	219 607	234 397
Sanitation Infrastructure	242 920	334 579	333 161	480 470	468 465	468 465	490 735	519 026	523 152
Solid Waste Infrastructure	32 753	67 829	69 643	62 674	66 059	66 059	62 475	58 891	55 307
Rail Infrastructure	–	–	–		–	–	–	–	–
Coastal Infrastructure	–	–	–		–	–	–	–	–
Information and Communication Infrastructure	–	–	–		–	–	–	–	–
Infrastructure	***850 199***	***945 269***	***990 353***	***1 259 196***	***1 127 627***	***1 127 627***	***1 181 058***	***1 304 240***	***1 427 752***
Community Assets	266	278	246	30 588	5 358	5 358	5 235	5 113	4 990
Heritage Assets	–	–		–	–	–	–	–	–
Investment properties	69 974	68 565	67 393	68 565	67 393	67 393	67 393	67 393	67 393
Other Assets	78 834	85 140	89 869	82 504	87 946	87 946	86 023	84 101	82 178
Biological or Cultivated Assets	–	–			–	–	–	–	–
Intangible Assets	332	273	214	152	154	154	93	33	2
Computer Equipment	5 953	5 643	6 321	6 795	6 642	6 642	5 930	5 168	4 405
Furniture and Office Equipment	5 082	5 376	5 677	5 458	4 342	4 342	4 108	3 501	2 893
Machinery and Equipment	5 991	6 490	6 369	9 940	5 590	5 590	4 848	4 055	3 263
Transport Assets	37 929	43 889	42 507	48 008	46 814	46 814	50 466	47 718	44 970
Land	41 862	41 832	41 922	41 832	41 922	41 922	41 922	41 922	41 922
Zoo's, Marine and Non-biological Animals					–	–	–	–	–
Living Resources	–	–	–			–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1 096 423	1 202 754	1 250 872	1 553 039	1 393 787	1 393 787	1 447 076	1 563 243	1 679 768
EXPENDITURE OTHER ITEMS	**151 391**	**153 848**	**194 750**	**163 746**	**170 515**	**170 515**	**184 222**	**190 913**	**194 767**
Depreciation	31 651	32 476	34 188	35 811	35 691	35 691	35 541	35 541	35 511
Repairs and Maintenance by Asset Class	**119 741**	**121 372**	**160 562**	**127 935**	**134 824**	**134 824**	**148 681**	**155 371**	**159 256**
Roads Infrastructure	23 364	25 447	41 776	25 300	26 169	26 169	28 898	30 198	30 953
Storm water Infrastructure	119	84	26	183	107	107	210	219	225
Electrical Infrastructure	13 864	13 609	13 604	13 533	12 545	12 545	15 283	15 971	16 370
Water Supply Infrastructure	16 827	18 914	26 083	17 991	20 151	20 151	21 459	22 425	22 985
Sanitation Infrastructure	26 970	27 303	35 759	27 504	32 670	32 670	34 231	35 771	36 666
Solid Waste Infrastructure	3 893	3 683	2 135	4 648	4 106	4 106	4 718	4 930	5 053
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***85 037***	***89 039***	***119 382***	***89 159***	***95 748***	***95 748***	***104 798***	***109 514***	***112 252***
Community Facilities	10 958	15 983	15 197	13 038	11 149	11 149	13 604	14 216	14 572
Sport and Recreation Facilities	585	429	1 645	515	362	362	394	411	422
Community Assets	***11 543***	***16 412***	***16 842***	***13 553***	***11 512***	***11 512***	***13 998***	***14 628***	***14 993***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	24	11	90	40	40	40	42	43
Investment properties	–	***24***	***11***	***90***	***40***	***40***	***40***	***42***	***43***
Operational Buildings	8 019	8 743	8 342	9 028	8 414	8 414	10 533	11 007	11 283
Housing	968	1 394	1 705	909	754	754	818	855	877
Other Assets	***8 987***	***10 137***	***10 047***	***9 938***	***9 168***	***9 168***	***11 352***	***11 863***	***12 159***
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	8 754	–	8 324	8 360	10 596	10 596	9 905	10 351	10 609
Intangible Assets	***8 754***	–	***8 324***	***8 360***	***10 596***	***10 596***	***9 905***	***10 351***	***10 609***
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	**163**	**236**	**223**	**136**	**304**	**304**	**206**	**215**	**220**
Machinery and Equipment	**665**	**990**	**888**	**1 472**	**1 534**	**1 534**	**764**	**799**	**819**
Transport Assets	**4 590**	**4 533**	**4 845**	**5 227**	**5 922**	**5 922**	**7 618**	**7 961**	**8 160**
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	**151 391**	**153 848**	**194 750**	**163 746**	**170 515**	**170 515**	**184 222**	**190 913**	**194 767**
Renewal and upgrading of Existing Assets as % of total capex	*70,5%*	*52,4%*	*54,0%*	*57,9%*	*23,6%*	*23,6%*	*48,5%*	*24,8%*	*23,4%*
Renewal and upgrading of Existing Assets as % of deprecn	*219,9%*	*233,7%*	*199,2%*	*355,3%*	*119,0%*	*119,0%*	*121,2%*	*106,0%*	*100,2%*
R&M as a % of PPE & Investment Property	*10.1%*	*10.1%*	*12,2%*	*7.7%*	*8,9%*	*8,9%*	*9.6%*	*9.3%*	*8.8%*
Renewal and upgrading and R&M as a % of PPE and Investment Property	*16.5%*	*16.4%*	*17.6%*	*15,9%*	*12,0%*	*12,0%*	*12.6%*	*11.7%*	*11.0%*

WC031 Theewaterskloof - Table A10 Basic service delivery measurement

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets									
Water:									
Piped water inside dwelling	31 114	37 493	38 617	40 105	40 105	40 105	41 308	42 548	43 824
Piped water inside yard (but not in dwelling)	6 230	13 167	13 562	13 969	13 969	13 969	14 388	14 820	15 264
Using public tap (at least min.service level)	7 859	7 887	8 124	8 397	8 397	8 397	8 681	8 941	9 209
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	45 203	58 546	60 303	62 471	62 471	62 471	64 377	66 309	68 297
Using public tap (< min.service level)	206	206	206	212	212	212	220	220	220
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	1 143	2 492	2 567	2 644	2 644	2 644	1 900	1 750	1 550
Below Minimum Service Level sub-total	1 349	2 698	2 773	2 856	2 856	2 856	2 120	1 970	1 770
Total number of households	**46 552**	**61 244**	**63 076**	**65 327**	**65 327**	**65 327**	**66 497**	**68 279**	**70 067**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	17 641	18 100	18 643	19 202	19 202	19 202	19 778	20 371	20 982
Flush toilet (with septic tank)	14 144	14 512	14 947	15 423	15 423	15 423	15 500	15 505	15 515
Chemical toilet	82	84	84	87	87	87	70	70	70
Pit toilet (ventilated)	140	144	144	148	148	148	130	130	130
Other toilet provisions (> min.service level)	7 368	7 560	7 560	7 787	7 787	7 787	7 790	7 790	7 790
Minimum Service Level and Above sub-total	39 375	40 399	41 378	42 647	42 647	42 647	43 268	43 866	44 487
Bucket toilet	70	65	65	60	60	60	30	30	30
Other toilet provisions (< min.service level)	159	150	150	130	130	130	100	100	100
No toilet provisions	1 373	1 373	1 373	950	950	950	500	500	500
Below Minimum Service Level sub-total	1 602	1 588	1 588	1 140	1 140	1 140	630	630	630
Total number of households	**40 977**	**41 987**	**42 966**	**43 787**	**43 787**	**43 787**	**43 898**	**44 496**	**45 117**
Energy:									
Electricity (at least min.service level)	40	40	50	50	50	50	39	35	31
Electricity - prepaid (min.service level)	7 800	7 800	7 600	7 600	7 600	7 600	8 500	8 777	8 905
Minimum Service Level and Above sub-total	7 840	7 840	7 650	7 650	7 650	7 650	8 539	8 812	8 936
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**7 840**	**7 840**	**7 650**	**7 650**	**7 650**	**7 650**	**8 539**	**8 812**	**8 936**
Refuse:									
Removed at least once a week	41 933	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926
Minimum Service Level and Above sub-total	41 933	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**41 933**	**42 915**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–
Informal Settlements	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	10 359	–	–	14 277	14 862	14 862	16 051	16 773	17 193
Sanitation (free sanitation service to **indigent households**)	13 205	–	–	14 488	14 930	14 930	15 677	16 382	16 791
Electricity/other energy (50kwh per **indigent** household per month)	5 055	–	–	6 786	6 892	6 892	7 672	8 017	8 218
Refuse (removed once a week **for indigent households**)	14 824	–	–	16 315	16 754	16 754	17 592	18 383	18 843
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**43 443**	**–**	**–**	**51 866**	**53 438**	**53 438**	**56 991**	**59 556**	**61 045**
Highest level of free service provided per household									
Property rates (R value threshold)	100 000	100 000	100 000	100 000	100 000	100 000			
Water (kilolitres per household per month)	6	6	6	6	6	6			
Sanitation (kilolitres per household per month)				–	–	–			
Sanitation (Rand per household per month)	182	190	202	213	213	213			
Electricity (kwh per household per month)	70	70	70	70	70	70			
Refuse (average litres per week)	250	250	250	250	250	250			
Revenue cost of subsidised services provided (R'000)									
Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**									
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**	–	–	–	–	–	–	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of subsidised services provided	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:										
Non-exchange revenue by source										
Exchange Revenue										
Total Property Rates	127 715	136 354	153 616	161 158	161 124	161 124	161 124	173 070	180 859	185 380
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***	–	–	–	–	–	–	–	–	–	–
Net Property Rates	**127 715**	**136 354**	**153 616**	**161 158**	**161 124**	**161 124**	**161 124**	**173 070**	**180 859**	**185 380**
Exchange revenue service charges										
Service charges - Electricity										
Total Service charges - Electricity	119 680	114 037	131 841	154 033	159 675	159 675	159 675	177 750	185 749	190 393
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***										
Less Cost of Free Basis Services (50 kwh per indigent household per month)	5 055	–	–	6 786	6 892	6 892	6 892	7 672	8 017	8 218
Net Service charges - Electricity	**114 625**	**114 037**	**131 841**	**147 247**	**152 783**	**152 783**	**152 783**	**170 078**	**177 732**	**182 175**
Service charges - Water										
Total Service charges - Water	**88 738**	**79 377**	**88 007**	**107 770**	110 899	**110 899**	**110 899**	119 771	125 161	128 290
Less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***										
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	10 359	–	–	14 277	14 862	14 862	14 862	16 051	16 773	17 193
Net Service charges - Water	**78 378**	**79 377**	**88 007**	**93 493**	**96 037**	**96 037**	**96 037**	**103 720**	**108 387**	**111 097**
Service charges - Waste Water Management										
Total Service charges - Waste Water Management	**50 186**	**39 858**	**43 033**	**59 459**	67 436	**67 436**	**67 436**	65 418	68 362	70 071
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***										
Less Cost of Free Basis Services (free sanitation service to indigent households)	13 205	–	–	14 488	14 930	14 930	14 930	15 677	16 382	16 791
Net Service charges - Waste Water Management	**36 981**	**39 858**	**43 033**	**44 970**	**52 506**	**52 506**	**52 506**	**49 742**	**51 980**	**53 280**
Service charges - Waste Management										
Total refuse removal revenue	52 511	40 514	42 459	61 063	61 086	61 086	61 086	64 140	67 027	68 702
Less Cost of Free Basis Services (removed once a week to indigent households)	14 824	–	–	16 315	16 754	16 754	16 754	17 592	18 383	18 843
Net Service charges - Waste Management	**37 686**	**40 514**	**42 459**	**44 749**	**44 332**	**44 332**	**44 332**	**46 549**	**48 643**	**49 859**
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	150 310	166 322	188 810	199 860	194 053	194 053	194 053	229 443	239 768	245 763
Pension and UIF Contributions	25 922	27 889	29 558	32 728	31 367	31 367	31 367	38 097	39 811	40 806
Medical Aid Contributions	14 641	9 454	10 213	10 876	10 584	10 584	10 584	11 630	12 153	12 457
Overtime	9 692	12 751	16 592	4 782	11 636	11 636	11 636	6 533	6 827	6 997
Performance Bonus	11 523	721	260	506	506	506	506	656	685	702
Motor Vehicle Allowance	9 092	10 628	11 538	12 419	12 043	12 043	12 043	14 031	14 662	15 029
Cellphone Allowance	870	991	955	1 088	908	908	908	1 190	1 244	1 275
Housing Allowances	915	1 012	1 114	1 068	2 673	2 673	2 673	1 075	1 123	1 152
Other benefits and allowances	8 142	12 526	11 121	5 970	9 915	9 915	9 915	8 032	8 393	8 603
Payments in lieu of leave	2 871	952	3 990	365	3 462	3 462	3 462	500	523	536
Long service awards	1 044	1 076	1 091	824	1 138	1 138	1 138	1 780	1 860	1 907
Post-retirement benefit obligations	2 493	2 669	(2 832)	2 679	2 379	2 379	2 379	2 669	2 789	2 859
Acting and post related allowance	1 185		2 975	84	2 461	2 461	2 461	185	193	198
sub-total	**238 699**	**246 990**	**275 384**	**273 249**	**283 124**	**283 124**	**283 124**	**315 821**	**330 033**	**338 284**
Less: Employees costs capitalised to PPE						–				
Total Employee related costs	**238 699**	**246 990**	**275 384**	**273 249**	**283 124**	**283 124**	**283 124**	**315 821**	**330 033**	**338 284**

WC031 Theewaterskloof - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	30 092	32 476	34 188	35 321	35 201	35 201	35 201	35 051	35 051	35 021
Lease amortisation				–	–	–	–	–	–	–
Capital asset impairment	1 559	–	–	490	490	490	490	490	490	490
Total Depreciation and amortisation	**31 651**	**32 476**	**34 188**	**35 811**	**35 691**	**35 691**	**35 691**	**35 541**	**35 541**	**35 511**
Bulk purchases - electricity										
Electricity bulk purchases	86 239	87 774	101 021	100 718	125 718	125 718	125 718	139 207	145 471	149 108
Total bulk purchases	**86 239**	**87 774**	**101 021**	**100 718**	**125 718**	**125 718**	**125 718**	**139 207**	**145 471**	**149 108**
Transfers and grants										
Cash transfers and grants	1 766	8 528	–	5 781	8 017	8 017	8 017	12 080	0	0
Total transfers and grants	**1 766**	**8 528**	**–**	**5 781**	**8 017**	**8 017**	**8 017**	**12 080**	**0**	**0**
Contracted Services										
Outsourced Services	15 453	122 692	141 907	14 948	30 469	30 469	30 469	15 891	16 606	17 021
Consultants and Professional Services	8 566	–	–	16 852	14 607	14 607	14 607	15 024	15 700	16 092
Contractors	20 705	–	–	26 264	25 043	25 043	25 043	29 515	30 843	31 614
Total contracted services	**44 724**	**122 692**	**141 907**	**58 065**	**70 119**	**70 119**	**70 119**	**60 429**	**63 148**	**64 727**
Operational Costs										
Audit fees	3 972	4 166		4 770	9 323	9 323	9 323	4 500	4 703	4 820
Other Operational Costs	56 283	122 768	118 080	71 611	79 386	79 386	79 386	89 966	94 014	96 365
Total Operational Costs	**60 255**	**126 935**	**118 080**	**76 381**	**88 709**	**88 709**	**88 709**	**94 466**	**98 717**	**101 185**
Repairs and Maintenance by Expenditure Item										
Employee related costs	62 613	–	73 624	69 981	72 348	72 348	72 348	80 788	84 424	86 535
Inventory Consumed	10 890	–	13 423	10 689	8 738	8 738	6 905	7 596	7 938	8 137
Contracted Services	19 451	–	25 491	20 735	19 565	19 565	19 567	25 006	26 132	26 785
Operational Costs	26 787	121 372	48 025	26 529	34 173	34 173	37 201	35 290	36 878	37 800
Total Repairs and Maintenance Expenditure	119 741	121 372	160 562	127 935	134 824	134 824	136 021	148 681	155 371	159 256
Inventory Consumed										
Inventory Consumed - Water	19 371	35 121	–	21 410	30 172	30 172	30 172	24 967	26 091	26 743
Inventory Consumed - Other	15 157	–	–	18 516	16 345	16 345	16 345	16 823	17 580	18 019
Total Inventory Consumed & Other Material	**34 528**	**35 121**	**–**	**39 926**	**46 517**	**46 517**	**46 517**	**41 790**	**43 670**	**44 762**

WC031 Theewaterskloof - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Directorate Finance	Vote 2 - Community Services	Vote 3 - Corporate services	Vote 4 - Electricity	Vote 5 - Economic Development and Planning	Vote 6 - Office of the Municipal Manager	Vote 7 - Housing	Vote 8 - Technical and Infrastructure Implementation Services	Vote 9 - Public safety	Vote 10 - Road transport	Vote 11 - Sport and recreation	Vote 12 - Waste management	Vote 13 - Waste water management	Vote 14 - Water	Vote 15 - Directorate Development and Community Services	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		–	–	–	170 078	–	–	–	–	–	–	–	–	–	–	–	170 078
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	103 720	–	103 720
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	49 742	–	–	49 742
Service charges - Waste Management		–	–	–	–	–	–	–	–	–	–	–	46 549	–	–	–	46 549
Sale of Goods and Rendering of Services		23 754	934	1	–	1 928	–	–	–	–	–	–	–	–	–	–	26 616
Agency services		–	8 417	–	–	–	–	–	–	–	–	–	–	–	–	–	8 417
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		27 661	–	–	–	–	–	–	–	–	–	–	–	–	–	–	27 661
Interest earned from Current and Non Current Assets		5 900	–	–	269	–	–	–	–	–	–	–	–	–	–	–	6 169
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	2 076	–	–	–	–	–	–	–	–	–	–	–	–	–	2 076
Licence and permits		–	76	–	–	–	–	–	–	–	–	–	–	–	–	–	76
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		2 919	–	83	–	1 050	–	–	1	–	–	–	1	1	–	–	4 055
Non-Exchange Revenue																	
Property rates		173 070	–	–	–	–	–	–	–	–	–	–	–	–	–	–	173 070
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		164	26 647	1 000	–	1	–	–	–	–	–	–	–	–	–	–	27 812
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		94 079	10 307	117	14 312	12 080	–	–	2 075	–	–	–	17 592	15 677	16 051	–	182 290
Interest		4 554	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4 554
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	8 000	–	–	–	–	–	–	–	791	953	2 259	–	12 003
Gains on disposal of Assets		114	–	–	–	–	–	–	–	–	–	–	–	–	–	–	114
Other Gains		–	–	5 546	–	–	–	–	–	–	–	–	–	–	–	–	5 546
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution		**332 217**	**48 458**	**6 746**	**192 659**	**15 059**	**–**	**–**	**2 076**	**–**	**–**	**–**	**64 932**	**66 373**	**122 030**	**–**	**850 549**
Expenditure																	
Employee related costs		45 748	117 875	31 075	11 623	30 642	9 266	–	14 493	–	–	–	23 583	20 426	11 092	–	315 821
Remuneration of councillors		–	–	15 017	–	–	–	–	–	–	–	–	–	–	–	–	15 017
Bulk purchases - electricity		–	–	–	139 207	–	–	–	–	–	–	–	–	–	–	–	139 207
Inventory consumed		290	6 202	852	1 408	494	8	–	3	–	–	–	1 069	1 514	29 950	–	41 790
Debt impairment		34 988	24 058	–	1 461	–	–	–	–	–	–	–	15 774	13 755	26 556	–	116 591
Depreciation and amortisation		4 148	6 672	823	3 579	86	–	–	–	–	–	–	3 584	9 397	7 252	–	35 541
Interest		1 015	2 467	9 017	7 271	33	–	–	–	–	–	–	17 466	6 409	3 872	–	47 551
Contracted services		9 800	16 956	4 620	2 318	6 746	241	–	383	–	–	–	10 954	4 611	3 799	–	60 429
Transfers and subsidies		–	–	–	–	2 080	–	–	10 000	–	–	–	–	–	–	–	12 080
Irrecoverable debts written off		0	–	–	0	–	–	–	–	–	–	–	0	0	0	–	0
Operational costs		9 515	13 745	23 198	15 808	2 215	198	–	534	–	–	–	7 732	11 386	10 134	–	94 466
Losses on disposal of Assets		64	–	–	–	–	–	–	–	–	–	–	–	–	–	–	64
Other Losses		–	–	5 546	–	–	–	–	–	–	–	–	–	–	–	–	5 546
Total Expenditure		**105 568**	**187 974**	**90 148**	**182 675**	**42 297**	**9 713**	**–**	**25 414**	**–**	**–**	**–**	**80 162**	**67 499**	**92 654**	**–**	**884 103**
Surplus/(Deficit)		**226 649**	**(139 517)**	**(83 402)**	**9 984**	**(27 239)**	**(9 713)**	**–**	**(23 338)**	**–**	**–**	**–**	**(15 230)**	**(1 126)**	**29 377**	**–**	**(33 554)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	44 700	–	–	27 537	–	–	–	–	–	–	–	72 237
Transfers and subsidies - capital (in-kind)		50	–	–	–	–	–	–	–	–	–	–	–	–	–	–	50
Surplus/(Deficit) after capital transfers & contributions		**226 699**	**(139 517)**	**(83 402)**	**9 984**	**17 461**	**(9 713)**	**–**	**4 200**	**–**	**–**	**–**	**(15 230)**	**(1 126)**	**29 377**	**–**	**38 733**

WC031 Theewaterskloof - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS										
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)	1 320 470	1 461 370	1 544 701	1 885 107	1 723 307	1 723 307	1 723 307	1 812 137	1 963 845	2 115 882
Leases recognised as PPE	–	–	–	–	–	–	–			
Less: Accumulated depreciation	294 353	327 454	361 436	400 786	397 066	397 066	397 066	432 547	468 028	503 509
Total Property, plant and equipment (PPE)	**1 026 117**	**1 133 916**	**1 183 265**	**1 484 321**	**1 326 241**	**1 326 241**	**1 326 241**	**1 379 590**	**1 495 817**	**1 612 373**
LIABILITIES										
Current liabilities - Borrowing										
Short term loans (other than bank overdraft)	–	–	–			–				
Current portion of long-term liabilities	13 811	21 368	26 957	29 204	21 257	21 257	21 257	29 689	17 215	14 940
Total Current liabilities - Borrowing	**13 811**	**21 368**	**26 957**	**29 204**	**21 257**	**21 257**	**21 257**	**29 689**	**17 215**	**14 940**
Trade and other payables										
Trade and other payables from exchange transactions	31 560	85 583	170 523	82 456	240 665	240 665	240 665	262 716	284 139	287 867
Other trade payables from exchange transactions	38 648	31 499	26 692	31 499	26 692	26 692	26 692	26 692	26 692	26 692
Trade payables from Non-exchange transactions: Unspent conditional Grants	15 815	20 053	54 592	663	16 321	16 321	16 321	528	528	528
Trade payables from Non-exchange transactions: Other	302	124	124	124	124	124	124	124	124	124
VAT	–	–	–	–	–	–	–			
Total Trade and other payables	**86 326**	**137 260**	**251 931**	**114 742**	**283 801**	**283 801**	**283 801**	**290 060**	**311 482**	**315 210**
Non current liabilities - Financial liabilities										
Borrowing	102 775	181 287	154 400	269 769	133 238	133 238	133 238	113 549	96 334	81 394
Other financial liabilities	–	–	–			–				
Total Non current liabilities - Financial liabilities	**102 775**	**181 287**	**154 400**	**269 769**	**133 238**	**133 238**	**133 238**	**113 549**	**96 334**	**81 394**
Non current liabilities - Long Term portion of trade payables										
Elelctricty Bulk Purchases						–				
Payables and Accruals - General						–				
Water Bulk Purchases						–				
Municipal Debt Relief						–				
Total Non current liabilities - Long Term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Provisions - non-current										
Retirement benefits	50 505	52 100	53 001	62 329	58 684	58 684	58 684	64 929	71 422	78 564
Refuse landfill site rehabilitation	125 806	116 747	110 053	142 134	122 930	122 930	122 930	137 313	152 344	167 750
Other	10 638	11 070	11 467	12 566	12 879	12 879	12 879	13 723	15 095	16 605
Total Provisions non-current	**186 949**	**179 917**	**174 521**	**217 030**	**194 493**	**194 493**	**194 493**	**215 965**	**238 861**	**262 919**
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance	857 238	887 547	831 596	892 310	723 031	723 031	723 031	833 698	872 432	979 259
GRAP adjustments		(4 107)	–			–				
Restated balance	857 238	883 440	831 596	892 310	723 031	723 031	723 031	833 698	872 432	979 259
Surplus/(Deficit)	33 342	(85 804)	(108 564)	112 960	110 667	110 667	110 667	38 733	106 828	113 624
Transfers to/from Reserves	(3 033)	(9 800)	–			–				
Depreciation offsets										
Other adjustments										
Accumulated Surplus/(Deficit)	**887 547**	**787 836**	**723 031**	**1 005 270**	**833 698**	**833 698**	**833 698**	**872 432**	**979 259**	**1 092 883**
Reserves										
Housing Development Fund										
Capital replacement	40 253	50 052	–	–	–	–	–			
Self-insurance										
Other reserves										
Revaluation										
Total Reserves	**40 253**	**50 052**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	**927 800**	**837 889**	**723 031**	**1 005 270**	**833 698**	**833 698**	**833 698**	**872 432**	**979 259**	**1 092 883**

WC031 Theewaterskloof - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	230 936	338 092	276 509	331 180	298 204	298 204	332 102	346 302	356 929
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2	2 416	4 981	2 213	2 038	2 082	2 082	1 724	1 796	1 839
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	2 104	33 457	1 251	5 385	5 791	5 791	5 633	5 887	6 034
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4		18 332	–	6 045	369	369	1 114	1 164	1 193
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	2 220		1 686	1 575	1 575	1 575	1 931	1	1
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community	SO6	328 742	404 378	398 173	397 184	433 993	433 993	459 437	481 444	495 295
Basic Service Delivery	Improved Environmental Management	SO7	–	–	–	–	–	–	–	–	–
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	32 220	8 419	27 222	38 330	39 482	39 482	35 160	35 549	35 775
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing Projects,	SO9	1 152	26 714	845	5 000	8 000	8 000	12 080	–	–
Basic Service Delivery	Upgrading of informal Settlements and Prioritising the most needy in housing allocation	SO10			–	–	–	–	–	–	–
Local Economic Development	Create an enabling environment in order to maintain existing business and attract new investments into the TWK area	SO11	2 988		577	920	920	920	1 368	1 429	1 465
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12			–	–	–	–	–	–	–
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			602 778	834 373	708 476	787 657	790 416	790 416	850 549	873 573	898 532

WC031 Theewaterskloof - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	66 975	127 797	73 496	88 518	87 933	87 933	93 754	97 973	100 422
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2	35 681	44 794	40 040	36 032	38 639	38 639	41 072	42 920	43 993
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	30 594	40 339	31 608	44 360	43 229	43 229	47 047	49 164	50 393
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	22 258	52 843	66 043	31 600	33 721	33 721	34 023	35 330	36 059
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	16 296		12 738	19 457	13 468	13 468	15 269	15 956	16 355
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community	SO6	371 838	569 640	585 571	467 483	520 409	520 409	537 008	559 798	573 028
Basic Service Delivery	Improved Environmental Management	SO7	2 815	3 481	4 576	2 675	3 537	3 537	2 873	3 002	3 077
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	48 695	61 200	53 793	62 738	64 403	64 403	68 226	71 296	73 078
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing Projects,	SO9	5 858	20 083	8 526	14 132	16 086	16 086	20 835	9 149	9 378
Basic Service Delivery	Upgrading of informal Settlements and Prioritising the most needy in housing allocation	SO10	3 520		8 403	6 511	8 320	8 320	7 234	7 560	7 749
Local Economic Development	Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	SO11	9 155		10 628	12 481	11 527	11 527	15 211	15 896	16 293
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12			1 676	1 459	2 191	2 191	1 552	1 622	1 662
Allocations to other priorities											
Total Expenditure			**613 685**	**920 177**	**897 096**	**787 445**	**843 462**	**843 462**	**884 103**	**909 665**	**931 488**

WC031 Theewaterskloof - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	43	1 186	–	151	55	55	–	–	–
Good Governance	To provide democratic responsive and accountable government for the local communities	SO2		77	179	75	–	–	–	–	–
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	184	227	135	73	–	–	364	–	–
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	6 851	3 357	2 575	11 512	8 381	8 381	6 510	–	–
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	3		45	40	–	–	–	–	–
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	SO6	71 643	100 155	81 769	123 389	44 779	44 779	36 668	43 688	41 837
Basic Service Delivery	Improved Environmental Management	SO7		4	–	–	–	–	–	–	–
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	584	8 066	1 124	7 363	14	14	–	–	–
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing	SO9	18 697	31 728	39 199	76 173	124 942	124 942	45 288	108 020	110 200
Basic Service Delivery	Upgrading of informal Settlements and Prioritising the most needy in housing allocation	SO10	344		–	–	–	–	–	–	–
Local Economic Development	Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	SO11	376		1 140	900	2 000	2 000	–	–	–
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12			–	–	–	–	–	–	–
Allocations to other priorities											
Total Capital Expenditure			**98 726**	**144 799**	**126 167**	**219 675**	**180 170**	**180 170**	**88 830**	**151 708**	**152 037**

WC031 Theewaterskloof - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 1 - Office of the Municipal Manager										
Function 1 -Municipal Manager										
Compile and submit the final annual budget to Council by 31 May 2023	Final budget submitted to			100,0%						
{(Actual amount spent on capital projects excluding orders/Total amount budgeted for	% of capital budget spent			95,0%						
Sub-function 1 -IDP and Strategic Planning										
Conduct a formal performance evaluation of the senior managers in	Number of formal			200,0%						
Compile and submit the final IDP to Council by 31 May 2023	Final IDP submitted to			100,0%						
Compile and submit the Oversight Report to Council by 31 March 2023	**Report submitted to**			100,0%						
Compile and submit the Draft Annual Report to Council by 31 January	Draft Annual Report			100,0%						
Compile and submit Annual Performance Report (APR) to the AG by 31 August	Annual Performance Report			100,0%						
Sign Performance agreements for all S56/57 appointments by 31 July 2022 or	Number of Performance			0,0%						
Vote 2 - Financial Services										
Function 1 -Director Financial Services										
achieve an unqualified audit opinion for the 2021/22 financial year	Plan completed and			100,0%						
Achieve an unqualified audit opinion for the 2021/22 financial year	Unqualified audit opinion			100,0%						
Compile and submit the Annual Financial Statements to the Auditor				100,0%						
Sub-function 2 -Deputy Director: Cost and Management Accounting										
Compile and submit the Annual Financial Statements to the Auditor General	Annual Financial			100,0%						
Sub-function 3- Head: Financial Operations										
Provide 6kl free basic water per month to all indigent households during the	Number of indigent			560000,0%						
Provide 70kwh of free basic electricity per month to all indigent households	Number of indigent			220000,0%						
Provide free basic sanitation to indigent households in terms of the	Number of indigent			560000,0%						
Provide free basic refuse removal to indigent households in terms of the	**Number of indigent**			560000,0%						
Purchase smart (utility) water meters by 30 June 2023	Number of smart water			200000,0%						
Sub-function 4 - SCM										
Award tenders in line with SCM Policies and Regulations that result in	Number of successful SCM			100,0%						
Sub-function 5 - Revenue										
Achieve a debtor payment percentage of 85% as at 30 June 2023 ((Gross Debtors	Payment % achieved			85,0%						
Financial viability measured in terms of the outstanding service debtors	% of outstanding service			70,0%						
that is connected to the municipal water infrastructure network and billed for the	Number of residential			1590000.0%						
Number of residential properties connected to the municipal electrical	**Number of residential**			750000,0%						
Number of residential properties for which refuse is removed once per week	Number of residential			1600000,0%						
Number of residential properties connected to the municipal waste water	Number of residential			1526800,0%						
Sub-function 6 -Expenditure										
Financial viability measured in terms of the municipality's ability to meet its	Ratio achieved			1100,0%						
Financial viability measured in terms of the available cash to cover fixed				120,0%						
Vote 3 - Technical and Infrastratructure Implementation Sevices										
Sub-function 1 - (name)- Deputy Director Electrical										
Limit unaccounted electricity to less than 8.4% as at 30 June 2023	**% unaccounted electricity**			8,4%						
Sub-function 2 -Deputy Dikrector Technical										
actual expenditure /Total amount budgeted)x100}	% of capital budget spent by			95,0%						
Vote 4- Community Services										
Sub-function 1 - (Deputy Director										
Achieve an average of 90% water sample compliance with SANS 241	Average % water			90,0%						
achieved / the number of WWTW's tested)}	Average % achieved			65,0%						
Limit unaccounted water to less than 18% as at 30 June 2023 {(Number of	% unaccounted water			18,0%						
Vote 5- Economic Development and Planning										
Sub-function 1 - (Human Settlement										
Spend 95% of the approved housing grant funds by 30 June 2023 {(Total actual				95,0%						
Sub-function 2 - LED										
Create temporary work opportunities in terms of EPWP by 30 June 2023				32100,0%						
Sub-function 3 - Town planning										
Review a Draft SDF and submit to Council by 30 June 2023				100,0%						
Vote 6 - Corporate										
Function 1 - (name)										
Sub-function 1 -HR										
The percentage of the municipality's personnel budget actually spent on	% of the personnel budget			53,0%						
appointments) in the three highest levels of management in compliance with the equity	Number of people employed			300,0%						
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC031 Theewaterskloof - Entities measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Compile and submit the final IDP to Council by 31 May 2023										
Entity 3 - (name of entity)										
Compile and submit the final IDP to Council by 31 May 2023										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC031 Theewaterskloof - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5,4%	6,2%	7,0%	10,4%	9,1%	9,1%	9,1%	7,8%	8,7%	7,3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	5,5%	7,6%	8,9%	10,4%	9,7%	9,7%	9,7%	8,1%	9,1%	7,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	328,0%	421,5%	0,0%	1112,0%	0,0%	0,0%	0,0%	151,7%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	1,9	1,2	0,4	0,6	0,3	0,3	0,3	0,3	0,3	0,3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,9	1,2	0,4	0,6	0,3	0,3	0,3	0,3	0,3	0,3
Liquidity Ratio	Monetary Assets/Current Liabilities	1,7	1,0	0,2	0,2	0,2	0,2	0,2	0,1	0,1	0,1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	128,5%	129,5%	134,3%	118,6%	121,8%	121,8%	121,8%	119,1%	119,1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		128,5%	129,5%	134,3%	118,6%	121,8%	121,8%	121,8%	119,1%	119,1%	119,1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15,4%	15,3%	15,9%	19,2%	15,2%	15,2%	15,2%	15,0%	15,4%	15,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))		100,0%								
Creditors to Cash and Investments		19,0%	99,6%	1040,9%	-440,1%	2050,6%	2050,6%	2050,6%	3298,9%	3405,9%	2478,5%
Other Indicators											
	Total Volume Losses (kW) technical	3997	3997	3997	3997	3997	3997		3997	3997	3997
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated	7%	7,0%	7,0%	7,0%	7,0%	7,0%		7,0%	7,0%	7,0%
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)	1 748	1 748	1 748	1 748	1 748	1 748		1 748	1 748	1 748
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated		0,0%								
Employee costs	Employee costs/(Total Revenue - capital revenue)	39,6%	37,2%	38,9%	34,7%	35,8%	35,8%	35,8%	37,1%	37,8%	37,6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41,6%	39,1%	40,7%	36,5%	37,6%	37,6%	41,9%	38,9%	39,6%	39,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	19,9%	18,3%	22,7%	16,2%	17,1%	17,1%	18,8%	17,5%	17,8%	17,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8,6%	9,8%	10,7%	10,6%	10,8%	10,8%	10,8%	9,8%	9,8%	9,6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	21,3	24,2	15,9	23,3	23,4	23,4	25,8	21,5	32,0	32,9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8,2%	11,7%	14,4%	22,6%	14,2%	14,2%	14,2%	14,8%	15,8%	16,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2,8	1,6	0,3	(0,3)	0,2	0,2	0,2	0,1	0,1	0,2

WC031 Theewaterskloof - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Stats SA	93	87	109	124	124	124	124	124	124	124
Females aged 5 - 14		Stats SA	8	8	9	3	3	3	3	3	3	3
Males aged 5 - 14		Stats SA	9	7	9	2	2	2	2	2	2	2
Females aged 15 - 34		Stats SA	18		18	7	7	7	7	7	7	7
Males aged 15 - 34		Stats SA	21		21	8	8	8	8	8	8	8
Unemployment		Stats SA	8		7	0	0	0	0	0	0	0
Monthly household income (no. of households)	1, 12											
No income		Stats SA	2 659	927	3 772	3 408	3 408	3 408	3 408	3 408	3 408	3 408
R1 - R1 600		Stats SA	982	456	584	6 635	6 635	6 635	6 635	6 635	6 635	6 635
R1 601 - R3 200		Stats SA	3 942	1 167	1 088	6 615	6 615	6 615	6 615	6 615	6 615	6 615
R3 201 - R6 400		Stats SA	5 091	1 728	5 467	5 514	5 514	5 514	5 514	5 514	5 514	5 514
R6 401 - R12 800		Stats SA	5 626	2 276	6 859	3 289	3 289	3 289	3 289	3 289	3 289	3 289
R12 801 - R25 600		Stats SA	3 235	1 357	5 647	2 028	2 028	2 028	2 028	2 028	2 028	2 028
R25 601 - R51 200		Stats SA	1 818	663	3 361	1 047	1 047	1 047	1 047	1 047	1 047	1 047
R52 201 - R102 400		Stats SA	653	515	2 068	252	252	252	252	252	252	252
R102 401 - R204 800		Stats SA	165	88	1 056	47	47	47	47	47	47	47
R204 801 - R409 600		Stats SA	50	34	251	49	49	49	49	49	49	49
R409 601 - R819 200		Stats SA	54	-	48							
> R819 200		Stats SA	23	-	49							
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Stats SA	-	-	-		0,00	0,00				
Insert description	2		45 991		81 318		0,00	45991,00				
Household/demographics (000)												
Number of people in municipal area			93	87	109	124	124	124	124	124	124	124
Number of poor people in municipal area		No data	-	-	-							
Number of households in municipal area		Stats SA	23	23	29	36	36	36	36	36	36	36
Number of poor households in municipal area		Stats SA	0	0	0							
Definition of poor household (R per month)			-		-							
Housing statistics	3											
Formal						29 266	29 266	29 266	29 266	29 266	29 266	29 266
Informal						5 020		17 891		22 014	22 014	22 014
Total number of households			-		-	34 286	29 266	47 157	29 266	51 280	51 280	51 280
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-		-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	31 114	37 493	38 617	40 105	40 105	40 105	41 308	42 548	43 824
		Piped water inside yard (but not in dwelling)	6 230	13 167	13 562	13 969	13 969	13 969	14 388	14 820	15 264
	8	Using public tap (at least min.service level)	7 850	7 887	8 124	8 397	8 397	8 397	8 681	8 941	9 209
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	45 203	58 546	60 303	62 471	62 471	62 471	64 377	66 309	68 297
	9	Using public tap (< min.service level)	206	206	206	212	212	212	220	220	220
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	1 143	2 492	2 567	2 644	2 644	2 644	1 900	1 750	1 550
		Below Minimum Service Level sub-total	1 349	2 698	2 773	2 856	2 856	2 856	2 120	1 970	1 770
		Total number of households	**46 552**	**61 244**	**63 076**	**65 327**	**65 327**	**65 327**	**66 497**	**68 279**	**70 057**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	17 641	18 100	18 643	19 202	19 202	19 202	19 778	20 371	20 982
		Flush toilet (with septic tank)	14 144	14 512	14 947	15 423	15 423	15 423	15 900	15 505	15 515
		Chemical toilet	82	84	84	87	87	87	70	70	70
		Pit toilet (ventilated)	140	144	144	148	148	148	130	130	130
		Other toilet provisions (> min.service level)	7 368	7 560	7 560	7 787	7 787	7 787	7 790	7 790	7 790
		Minimum Service Level and Above sub-total	39 375	40 399	41 378	42 647	42 647	42 647	43 268	43 866	44 487
		Bucket toilet	70	65	65	60	60	60	30	30	30
		Other toilet provisions (< min.service level)	159	150	150	130	130	130	100	100	100
		No toilet provisions	1 373	1 373	1 373	950	950	950	500	500	500
		Below Minimum Service Level sub-total	1 602	1 588	1 588	1 140	1 140	1 140	630	630	630
		Total number of households	**40 977**	**41 987**	**42 966**	**43 787**	**43 787**	**43 787**	**43 898**	**44 496**	**45 117**
		Energy:									
		Electricity (at least min.service level)	40	40	50	50	50	50	39	35	31
		Electricity - prepaid (min.service level)	7 800	7 800	7 600	7 600	7 600	7 600	8 500	8 777	8 905
		Minimum Service Level and Above sub-total	7 840	7 840	7 650	7 650	7 650	7 650	8 539	8 812	8 936
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**7 840**	**7 840**	**7 650**	**7 650**	**7 650**	**7 650**	**8 539**	**8 812**	**8 936**
		Refuse:									
		Removed at least once a week	41 933	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926
		Minimum Service Level and Above sub-total	41 933	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**41 933**	**42 915**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**

Municipal in-house services	Ref		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	26 184	32 394	33 366	34 387	34 387	34 387	35 398	36 460	37 553
		Piped water inside yard (but not in dwelling)	6 230	13 167	13 562	13 969	13 969	13 969	14 388	14 820	15 264
	8	Using public tap (at least min.service level)	6 937	6 937	7 145	7 359	7 359	7 359	7 580	7 807	8 041
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	39 331	52 498	54 073	55 695	55 695	55 695	57 366	59 087	60 856
	9	Using public tap (< min.service level)	206	206	206	212	212	212	220	220	220
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	1 143	2 492	2 567	2 644	2 644	2 644	1 900	1 750	1 550
		Below Minimum Service Level sub-total	1 349	2 698	2 773	2 856	2 856	2 856	2 120	1 970	1 770
		Total number of households	**40 680**	**55 196**	**56 846**	**58 551**	**58 551**	**58 551**	**59 486**	**61 057**	**62 628**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	17 641	18 100	18 643	19 202	19 202	19 202	19 778	20 371	20 982
		Flush toilet (with septic tank)	14 144	14 512	14 947	15 423	15 423	15 423	15 500	15 505	15 515
		Chemical toilet	82	84	84	87	87	87	70	70	70
		Pit toilet (ventilated)	140	144	144	148	148	148	130	130	130
		Other toilet provisions (> min.service level)	7 368	7 560	7 560	7 787	7 787	7 787	7 790	7 790	7 790
		Minimum Service Level and Above sub-total	39 375	40 399	41 378	42 647	42 647	42 647	43 268	43 866	44 487
		Bucket toilet	70	65	65	60	60	60	30	30	30
		Other toilet provisions (< min.service level)	159	150	150	130	130	130	100	100	100
		No toilet provisions	1 373	1 373	1 373	950	950	950	500	500	500
		Below Minimum Service Level sub-total	1 602	1 588	1 588	1 140	1 140	1 140	630	630	630
		Total number of households	**40 977**	**41 987**	**42 966**	**43 787**	**43 787**	**43 787**	**43 898**	**44 496**	**45 117**
		Energy:									
		Electricity (at least min.service level)	40	40	50	50	50	50	39	35	31
		Electricity - prepaid (min.service level)	7 800	7 800	7 600	7 600	7 600	7 600	8 500	8 777	8 905
		Minimum Service Level and Above sub-total	7 840	7 840	7 650	7 650	7 650	7 650	8 539	8 812	8 936
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**7 840**	**7 840**	**7 650**	**7 650**	**7 650**	**7 650**	**8 539**	**8 812**	**8 936**
		Refuse:									
		Removed at least once a week	41 933	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926
		Minimum Service Level and Above sub-total	41 933	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**41 933**	**42 915**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**	**43 926**

Municipal entity services	Ref		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Name of municipal entity		Household service targets (000)									
		Water:									
		Piped water inside dwelling	-	-	-	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		Energy:									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Services provided by 'external mechanisms'	Ref		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Overberg Water Board (Caledon, Myddleton)		Household service targets (000)									
		Water:									
		Piped water inside dwelling	4 950	5 099	5 251	5 738	5 738	5 738	5 910	6 088	6 271
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
	8	Using public tap (at least min.service level)	922	950	979	1 038	1 038	1 038	1 101	1 134	1 168
	10	Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	5 872	6 048	6 230	6 776	6 776	6 776	7 011	7 222	7 439
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	5 872	6 048	6 230	6 776	6 776	6 776	7 011	7 222	7 439
Names of service providers		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		Energy:									
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Names of service providers		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	-	-	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
		No rubbish disposal	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-

Detail of Free Basic Services (FBS) provided		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	Ref.	***Location of households for each type of FBS***								
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**			6 786 173	6 892 000	6 892 000	7 572 174	8 017 422	8 217 858
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
		Number of HH receiving this type of FBS								
		Other (Rands)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Electricity for informal settlements			-	-	-	-	-	-
Water	Ref.	***Location of households for each type of FBS***								
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**			14 277 314	14 862 000	14 862 000	16 050 960	16 773 253	17 192 584
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
		Number of HH receiving this type of FBS								
		Other (Rands)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Water for informal settlements			-	-	-	-	-	-
Sanitation	Ref.	***Location of households for each type of FBS***								
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**			14 488 315	14 930 000	14 930 000	15 676 500	16 381 943	16 791 492
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
		Number of HH receiving this type of FBS								
		Other (Rands)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Sanitation for informal settlements			-	-	-	-	-	-
Refuse Removal	Ref.	***Location of households for each type of FBS***								
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**			16 314 520	16 754 000	16 754 000	17 591 700	18 383 327	18 842 910
		Number of HH receiving this type of FBS								
		Informal settlements (Rands)								
		Number of HH receiving this type of FBS								
		Informal settlements targeted for upgrading (Rands)								
		Number of HH receiving this type of FBS								
		Living in informal backyard rental agreement (Rands)								
		Number of HH receiving this type of FBS								
		Other (Rands)								
		Number of HH receiving this type of FBS								
		Total cost of FBS - Refuse Removal for informal settlements			-	-	-	-	-	-

References

1. *Monthly household income threshold. Should include all sources of income.*
2. *Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services*
3. *Include total of all housing units within the municipality*
4. *Number of subsidised dwellings to be constructed by the municipality under agency agreement with province*
5. *Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality*
6. *Insert actual or estimated % increases assumed as a basis for budget calculations*
7. *Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group*
8. *Stand distance <= 200m from dwelling*
9. *Stand distance > 200m from dwelling*
10. *Borehole, spring, rain-water tank etc.*
11. *Must agree to total number of households in municipal area*
12. *Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire*
13. *Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons*

WC031 Theewaterskloof Supporting Table SA10 Funding measurement

Description	MFMA section	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	165 982	85 916	16 383	(18 737)	11 736	11 736	11 736	7 964	8 343	11 614
Cash + investments at the yr end less applications - R'000	18(1)b	35 826	(95 828)	(242 049)	(138 815)	(294 085)	(294 085)	(294 085)	(258 195)	(275 660)	(273 071)
Cash year end/monthly employee/supplier payments	18(1)b	2,8	1,6	0,3	(0,3)	0,2	0,2	0,2	0,1	0,1	0,2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	33 342	(85 804)	(108 564)	112 960	110 667	110 667	110 667	38 733	106 828	113 624
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(2,3%)	5,9%	1,1%	(2,9%)	(6,0%)	(6,0%)	1,2%	(1,5%)	(3,5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	30,3%	26,1%	28,8%	29,3%	29,9%	29,9%	29,9%	85,0%	85,1%	85,2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	21,1%	24,3%	19,3%	25,8%	22,5%	22,5%	22,5%	21,5%	21,5%	21,5%
Capital payments % of capital expenditure	18(1)c;19	100,0%	98,4%	98,6%	100,0%	43,5%	43,5%	43,5%	99,9%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	64,0%	116,1%	0,0%	91,7%	0,0%	0,0%	0,0%	60,3%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	57,0%	(50,9%)	45,6%	(23,2%)	0,0%	0,0%	10,7%	8,9%	7,7%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	10,1%	10,1%	12,2%	7,7%	8,9%	8,9%	9,6%	9,3%	8,8%	0,0%
Asset renewal % of capital budget	20(1)(vi)	27,1%	7,3%	5,4%	3,0%	3,8%	3,8%	0,0%	0,0%	0,0%	0,0%

WC031 Theewaterskloof - Supporting Table SA11 Property rates summary

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		2017/07/01	01/07/2017	01/07/2022	01/07/2022					
Financial year valuation used		**01/07/2018**	**01/07/2018**	**01/07/2023**	**01/07/2023**			**01/07/2023**		
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No	No	No
No. of assistant valuers (FTE)	3	**3**	**3**	**11**	1	**1**	1	1	1	**1**
No. of data collectors (FTE)	3	6	6	25	1	1	1	1	1	1
No. of internal valuers (FTE)	3			–	–	–	–	–	–	–
No. of external valuers (FTE)	3	1	4	12	2	2	2	2	2	2
No. of additional valuers (FTE)	4			–	–	–	–	–	–	–
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)		24	12	60	48			24		
No. of properties	5	19 546	19 700	19 923	19 923	19 949	19 949	20 148	20 350	20 553
No. of sectional title values	5	246	246	250	250	250	250	250	250	250
No. of unreasonably difficult properties s7(2)				–	–	–	–	–	–	–
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		4	4	5	4	4	4	4	4	4
No. of objections by rate payers		30	30	449	30	11	11	15	15	15
No. of appeals by rate payers		5	5	47	5	1	1	5	5	5
No. of successful objections	8	15	15	267	15	8	8	8	8	8
No. of successful objections > 10%	8	10	10	138	10	2	2	5	5	5
Supplementary valuation		1	1	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	65	65	84	84	68	68	69	69	70
Municipality owned property value (Rm)		323	419	594	600	595	595	601	607	613
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		20	20	25	25	20	20	21	21	21
Valuation reductions-nature reserves/park (Rm)				–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)				–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		243	245	248	250	212	212	214	216	218
Valuation reductions-public worship (Rm)				–	–	–	–	–	–	–
Valuation reductions-other (Rm)		415	390	430	434	423	423	427	431	436
Total valuation reductions:		**677**	**654**	**703**	**710**	**655**	**655**	**662**	**668**	**675**
Total value used for rating (Rm)	5	24 620	24 668	31 241	31 553	31 388	31 388	31 702	32 019	32 340
Total land value (Rm)	5			–	–	–	–	–	–	–
Total value of improvements (Rm)	5			–	–	–	–	–	–	–
Total market value (Rm)	5	25 297	25 323	31 944	32 263	32 043	32 043	32 364	32 688	33 014
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes								
Differential rates used? (Y/N)	5	No								
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)		No								
Phasing-in properties s21 (number)		91	2	2	0	0	0	0		
Rates policy accompanying budget? (Y/N)		Yes								
Fixed amount minimum value (R'000)		15								
Non-residential prescribed ratio s19? (%)		0,0%	0,0%	0,0%	0,0%					
Rate revenue:										
Rate revenue budget (R '000)	6	127 715	136 354	153 616	161 158	161 158	161 158	173 080	185 196	198 160
Rate revenue expected to collect (R'000)	6				133 761			147 118	166 676	182 307
Expected cash collection rate (%)					83,0%	82,0%	82,0%	85%	90,0%	92,0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)				4 705	4 940	4 940	4 873	5 214	5 579	5 969
Rebates, exemptions - pensioners (R'000)				3 146	3 303	3 729	4 352	4 656	4 982	5 331
Rebates, exemptions - bona fide farm. (R'000)				–	–	–	–		–	–
Rebates, exemptions - other (R'000)				13 329	13 995	13 406	19 335	20 688	22 137	23 686
Phase-in reductions/discounts (R'000)					–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	21 180	**22 239**	**22 075**	**28 559**	**30 558**	**32 698**	**34 986**

WC031 Theewaterskloof - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2024/25												
Valuation:												
No. of properties		872	37	2	14 350	1 743	23	47	456	2 419		
No. of sectional title property values		16	–	–	234	–	–	–	–	–		
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–		
No. of supplementary valuations		1	1	1	1	1	1	1	1	1		
Supplementary valuation (Rm)		still in process	still in process	still in process	still in process	still in process	still in process	still in process	still in process	still in process		
No. of valuation roll amendments		4	4	4	4	4	4	4	4	4		
No. of objections by rate-payers		1	–	–	8	1	–	–	–	1		
No. of appeals by rate-payers		1	–	–	–	–	–	–	–	–		
No. of appeals by rate-payers finalised		1	–	–	–	–	–	–	–	–		
No. of successful objections	5	–	–	–	6	1	–	–	–	1		
No. of successful objections > 10%	5	–	–	–	1	1	–	–	–	–		
Estimated no. of properties not valued		–	–	–	–	–	–		–	–		
Years since last valuation **(select)**		1	1	1	1	1	1	1	1	1		
Frequency of valuation **(select)**		5 years	5 years	5 years	5 years	5 years	5 years	5 years	5 years	5 years		
Method of valuation used **(select)**		market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA		
Base of valuation **(select)**		Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr		
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0		
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	20	–		
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–		
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–		
Valuation reductions-R15,000 threshold (Rm)		–	–	–	212	–	–	–	–	–		
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–		
Valuation reductions-other (Rm)	2	–	–	–	423	–	–	–	–	–		
Total valuation reductions:												
Total value used for rating (Rm)	6	2 647	282	2	7 356	19 924	66	582	48	482		
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–		
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–		
Total market value (Rm)	6	**2 647**	**282**	**2**	**7 990**	**19 924**	**66**	**582**	**68**	**482**		
Rating:												
Average rate	3	0,019026	0,019026	0,019026	0,009513	0,001903	0,002378	0,019026	–	0,009513		
Rate revenue budget (R '000)		44 028	4 845	44	60 670	37 755	95	10 928	–	3 382		
Rate revenue expected to collect (R'000)		36 235	3 988	36	49 932	31 073	79	8 994	–	2 783		
Expected cash collection rate (%)	4	82,3%	82,3%	82,3%	82,3%	82,3%	82,3%	82,3%	82,3%	82,3%		
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–		
Rebates, exemptions - indigent (R'000)		–	–	–	4 873	–	–	–	–	–		
Rebates, exemptions - pensioners (R'000)		–	–	–	4 352	–	–	–	–	–		
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–		
Rebates, exemptions - other (R'000)		15 305	–	–	3 787	77	–	–	–	165		
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–		
Total rebates,exemptns,reductns,discs (R'000)		15 305	–	–	13 012	77	–	–	–	165	–	–

WC031 Theewaterskloof - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2025/26												
Valuation:												
No. of properties		933	40	2	15 355	1 865	25	50	488	2 588		
No. of sectional title property values		16	–	–	234	–	–	–	–	–		
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–		
No. of supplementary valuations			1	1	1	1	1	1	1	1		
Supplementary valuation (Rm)		to be finalised	to be finalised	to be finalised	to be finalised	to be finalised	to be finalised	to be finalised	to be finalised	to be finalised		
No. of valuation roll amendments		4	4	4	4	4	4	4	4	4		
No. of objections by rate-payers		3	–	–	10	2	–	–	–	–		
No. of appeals by rate-payers		1	–	–	3	1	–	–	–	–		
No. of appeals by rate-payers finalised		1	–	–	3	1	–	–	–	–		
No. of successful objections	5	1	–	–	6	1	–	–	–	–		
No. of successful objections > 10%	5	1	–	–	3	1	–	–	–	–		
Estimated no. of properties not valued		–	–	–	–	–	–		–	–		
Years since last valuation **(select)**		2	2	2	2	2	2	2	2	2		
Frequency of valuation **(select)**		5 years	5 years	5 years	5 years	5 years	5 years	5 years	5 years	5 years		
Method of valuation used **(select)**		market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA		
Base of valuation **(select)**		Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr		
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0		
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	22	–		
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–		
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–		
Valuation reductions-R15,000 threshold (Rm)		–	–	–	227	–	–	–	–	–		
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–		
Valuation reductions-other (Rm)	2	–	–	–	452	–	–	–	–	–		
Total valuation reductions:												
Total value used for rating (Rm)	6	2 833	302	2	7 871	21 318	71	622	51	516		
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–		
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–		
Total market value (Rm)	**6**	**2 833**	**302**	**2**	**8 550**	**21 318**	**71**	**622**	**73**	**516**		
Rating:												
Average rate	3	0,020358	0,020358	0,020358	0,010179	0,002036	0,002544	0,020358	–	0,010179		
Rate revenue budget (R '000)		47 115	5 185	47	64 924	40 394	102	11 694	–	3 619		
Rate revenue expected to collect (R'000)		40 048	4 407	40	55 186	34 335	87	9 940	–	3 076		
Expected cash collection rate (%)	4	85,0%	85,0%	85,0%	85,0%	85,0%	85,0%	85,0%	85,0%	85,0%		
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–		
Rebates, exemptions - indigent (R'000)		–	–	–	5 214	–	–	–	–	–		
Rebates, exemptions - pensioners (R'000)		–	–	–	4 656	–	–	–	–	–		
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–		
Rebates, exemptions - other (R'000)		16 376	–	–	4 053	83	–	–	–	177		
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–		
Total rebates,exemptns,reductns,discs (R'000)		16 376	–	–	13 923	83	–	–	–	177	–	–

WC031 Theewaterskloof - Supporting Table SA13a Service Tariffs by category

432 Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			73	83	182	186	183	203	226
Service point - vacant land *(Rands/month)*			375	423	473	523	623	-	-
FBE		(how is this targeted?)			-	-	4	-	-
Life-line tariff - meter		(describe structure)			-	-	-	-	-
Life-line tariff - prepaid		(describe structure)			-	-	-	-	-
Flat rate tariff - meter *(c/kwh)*			2	2	2	2	2	-	-
Flat rate tariff - prepaid*(c/kwh)*			2	2	2	2	2	-	-
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)		-	-	-	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)			-	-	-	-	-
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)			-	-	-	-	-
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)			-	-	-	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)			-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	2	2	2	2	3	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	2	3	3	3	4	-	-
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)		-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)			-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)			-	-	-	-	-
Other	2				5	4	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			58	-	-	-		-	-
Basic charge/fixed fee		service point - vacant land		60	64	68	71	74	78
80l bin - once a week				-		-		-	-
250l bin - once a week			204	213	226	261	250	263	276
Other						4			

WC031 Theewaterskloof - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates *(rate in the Rand)*	1								
Residential properties			0,0096	0,0105	-	-	-	-	-
Residential properties - vacant land			0,0096	0,0105	-	-	-	-	-
Formal/informal settlements				-	-	-	-	-	-
Small holdings				-	-	-	-	-	-
Farm properties - used			0,0019	0,0021	-	-	-	-	-
Farm properties - not used			0,0019	0,0021	-	-	-	-	-
Industrial properties			0,0191	0,0210	-	-	-	-	-
Business and commercial properties			0,0191	0,0210	-	-	-	-	-
Communal land - residential			0,0096	0,0105	-	-	-	-	-
Communal land - small holdings				-	-	-	-	-	-
Communal land - farm property			0,0019	0,0021	-	-	-	-	-
Communal land - business and commercial			0,0191	0,0210	-	-	-	-	-
Communal land - other				-	-	-	-	-	-
State-owned properties			0,0191	0,0210	-	-	-	-	-
Municipal properties			0,0096	0,0105	-	-	-	-	-
Public service infrastructure			0,0024	0,0026	-	-	-	-	-
Privately owned towns serviced by the owner							-	-	-
State trust land							-	-	-
Restitution and redistribution properties							-	-	-
Protected areas							-	-	-
National monuments properties							-	-	-
Property rates by usage							-	-	-
Business and commercial properties			-	-	0,01812	0,01903	0,02036	0,02138	0,02244
Industrial properties			-	-	0,01812	0,01903	0,02036	0,02138	0,02244
Mining properties			-	-	0,01812	0,01903	0,02036	0,02138	0,02244
Residential properties			-	-	0,00906	0,00951	0,01018	0,01069	0,01122
Agricultural properties			-	-	0,00181	0,00190	0,00204	0,00214	0,00224
Public benefit organisations			-	-	0,00227	0,00238	0,00254	0,00267	0,00280
Public service purpose properties			-	-	0,01812	0,01903	0,02036	0,02138	0,02244
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	0,00906	0,00951	0,01018	0,01069	0,01122
Sport Clubs and Fields (Bitou only)			-	-	0,01812	0,01903	0,02036	0,02138	0,02244
Sectional Title Garages (Drakenstein only)			-	-	0,01812	0,01903	0,02036	0,02138	0,02244
			-	-				-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption			100 000	100 000	100 000	100 000	100 000	100 000	100 000
Pensioners/social grants rebate or exemption			100 000	100 000	100 000	100 000	100 000	100 000	100 000
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	75%	75%	75%	75%	75%
Other rebates or exemptions	2		75%	75%	75%	75%	75%	75%	75%
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			147	159	173	182	196	206	216
Service point - vacant land *(Rands/month)*			151	164	178	187	202	212	223
Water usage - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		0 - 6 kl per month	10	10	11	12	13	14	14
Water usage - Block 2 (c/kl)		7 - 15 kl per month	11	12	13	14	15	16	17
Water usage - Block 3 (c/kl)		16 - 30 kl per month	24	26	28	29	32	33	35
Water usage - Block 4 (c/kl)		31 - 40 kl per month	29	32	35	37	40	42	44
Water usage - Block 5 (c/kl)		40+ kl per month	39	42	46	48	52	55	58
Water usage - Block 6 (c/kl)		(fill in thresholds)			-	-	-	-	-
Other	2				5	4	-	-	-
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			182	190	202	213	224	235	247
Service point - vacant land *(Rands/month)*			80	84	89	94	99	104	109
Waste water - flat rate tariff *(c/kl)*					-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)			-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)			-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)			-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)			-	-	-	-	-
Other	2				5	4	-	-	-

WC031 Theewaterskloof - Supporting Table SA13b Service Tariffs by category - explanatory

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Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]									
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
Indigent rebate or exemption			100 000	100 000	100 000	100 000	100 000	100 000	100 000
Pensioners/social grants rebate or exemption			100 000	100 000	100 000	100 000	100 000	100 000	100 000
Bona fide farmers rebate or exemption			75%	75%	75%	75%	75%	75%	75%
Rural Area Business Rebate			0%	75%	75%	75%	75%	75%	75%
				-					
				-					
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)							
Basic fee per month			147	159	173	182	196	206	216
Consumptions			-	-				-	-
Block 1		0 - 6 kl per month	10	10	11	12	13	14	14
Block 2		7 - 15 kl per month	11	12	13	14	15	16	17
Block 3		16 - 30 kl per month	24	26	28	29	32	33	35
Block 4		31 - 40 kl per month	29	32	35	37	40	42	44
Block 5		40+ kl per month	39	42	46	48	52	55	58
Availability fee per month			151	164	178	187	202	212	223
Capital Infrastructure levy		(fill in thresholds)			5	5	-	-	-
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)							
Basic		(fill in structure)	182	190	202	213	224	235	247
Availability		(fill in structure)	80	84	89	94	99	104	109
Capital Infrastructure levy		(fill in structure)			5	5	-	-	-
Electricity tariffs									
Availability fee per month			375	423	473	523	623	693	772
Conventional			-	-		-	-	-	-
Domestic Single phase (60A) credit meter: basic charge		R/month/POS	73	83	182	-	183	203	226
capacity charge		R/Amp/month	3	4	12	26	13	15	16
energy charge		R/kWh	2	2	2	15	2	3	3
Domestic Three phase (40A per Phase) credit meter:		R/month/POS	206	233	462	-	277	309	344
capacity charge		R/Amp/month	3	4	12	26	13	15	16
energy charge		R/kWh	2	2	2	15	2	3	3
Prepaid			-	-		-	-	-	-
Domestic pre-paid 1 phase >20 Amp: basic charge		R/month/POS	57	65	213	-	277	309	344
capacity charge		R/Amp/month	3	4	12	26	13	15	16
energy charge		R/kWh	2	2	2	15	2	3	3
Domestic Life line tariff: Pre-paid (20 Amps)			-	-		-	-	-	-
Energy Charge		0 - 250 kWh/m	2	2	2	15	3	3	3
Energy Charge		>251 kWh/m	2	3	3	15	4	4	4
Domestic Indigent: Pre-paid (20 Ams)			-	-		-	-	-	-
FBE of 70 kWh/m (indigent)		R/kWh	2	3	3	3	4	4	4
Energy Charge		0 - 250 kWh/m	2	2	2	15	3	3	3
Energy Charge		>251 kWh/m	2	3	3	15	4	4	4
Capital Infrastructure levy			-		5	4		-	-

WC031 Theewaterskloof - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		512,04	598,69	517,18	543,03	543,03	543,03	7,0%	581,05	610,10	640,61
Electricity: Basic levy		64,10	131,55	181,68	185,54	185,54	185,54	(1,5%)	182,74	203,43	226,45
Electricity: Capacity charge			404,40	697,80	771,60	771,60	771,60	1,9%	786,00	874,98	974,02
Electricity: Consumption		1 893,42	1 793,10	1 748,60	1 953,70	1 953,70	1 953,70	17,0%	2 285,80	2 544,55	2 832,60
Water: Basic levy		136,08	158,87	173,22	181,74	181,74	181,74	8,0%	196,28	206,09	216,40
Water: Consumption		473,34	556,80	607,77	638,49	638,49	638,49	8,0%	689,46	723,93	760,13
Sanitation		171,65	190,43	201,91	213,04	213,04	213,04	5,0%	223,70	234,89	246,63
Refuse removal		192,09	213,04	225,83	260,87	260,87	260,87	(4,1%)	250,17	262,68	275,81
Other				20,00	17,40	17,40	17,40	(100,0%)	–	–	–
sub-total		**3 442,73**	**4 046,88**	**4 373,99**	**4 765,41**	**4 765,41**	**4 765,41**	**9,0%**	**5 195,20**	**5 660,65**	**6 172,65**
VAT on Services		483,65	517,23	578,52	633,36	633,36	633,36	(9,9%)	692,12	757,58	829,81
Total large household bill:		**3 926,38**	**4 564,11**	**4 952,51**	**5 398,77**	**5 398,77**	**5 398,77**	**9,0%**	**5 887,32**	**6 418,23**	**7 002,46**
% increase/-decrease		**–**	**16,2%**	**8,5%**	**9,0%**	**–**	**–**	**0,4%**	**9,0%**	**9,0%**	**9,1%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		386,10	423,89	366,18	384,48	384,48	384,48	7,0%	411,40	431,97	453,57
Electricity: Basic levy		73,45	131,55	181,68	185,54	185,54	185,54	(1,5%)	182,74	203,43	226,45
Electricity: Capacity charge		188,40	404,40	697,80	771,60	771,60	771,60	1,9%	786,00	874,98	974,02
Electricity: Consumption		957,55	896,55	874,30	976,85	976,85	976,85	17,0%	1 142,90	1 272,28	1 416,30
Water: Basic levy		147,04	158,87	173,22	181,74	181,74	181,74	8,0%	196,28	206,09	216,40
Water: Consumption		396,43	428,95	468,22	491,99	491,99	491,99	8,0%	531,26	557,82	585,71
Sanitation		182,00	190,43	201,91	213,04	213,04	213,04	5,0%	223,70	234,89	246,63
Refuse removal		203,65	213,04	225,83	260,87	260,87	260,87	(4,1%)	250,17	262,68	275,81
Other		–	–	17,40	17,40	17,40	17,40	(100,0%)	–	–	–
sub-total		**2 534,62**	**2 847,68**	**3 206,54**	**3 483,51**	**3 483,51**	**3 483,51**	**6,9%**	**3 724,45**	**4 044,13**	**4 394,90**
VAT on Services		322,28	363,57	426,44	464,85	464,85	464,85		496,96	541,82	591,20
Total small household bill:		**2 856,90**	**3 211,25**	**3 632,98**	**3 948,36**	**3 948,36**	**3 948,36**	**6,9%**	**4 221,41**	**4 585,95**	**4 986,10**
% increase/-decrease			**12,4%**	**13,1%**	**8,7%**	**0,0%**	**–**	**(20,3%)**	**6,9%**	**8,6%**	**8,7%**
				0,06	-0,34	-1,00	-1,00				
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		159,22	174,80	151,00	158,55	158,55	158,55	7,0%	169,65	178,13	187,04
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		552,52	593,81	683,47	755,64	755,64	755,64	11,3%	841,19	936,41	1 042,41
Water: Basic levy					–	–	–	–	–	–	–
Water: Consumption		220,76	239,00	260,87	274,03	274,03	274,03	8,0%	295,90	310,70	326,23
Sanitation					–	–	–	–	–	–	–
Refuse removal					–	–	–	–	–	–	–
Other					–	–	–	–	–	–	–
sub-total		**932,50**	**1 007,61**	**1 095,34**	**1 188,22**	**1 188,22**	**1 188,22**	**10,0%**	**1 306,74**	**1 425,24**	**1 555,68**
VAT on Services				141,65	154,44	154,45	154,45	3,9%	170,56	213,79	233,35
Total small household bill:		**932,50**	**1 007,61**	**1 236,99**	**1 342,66**	**1 342,67**	**1 342,67**	**10,0%**	**1 477,30**	**1 639,03**	**1 789,04**
% increase/-decrease			**8,1%**	**22,8%**	**8,5%**	**0,0%**	**–**	**17,4%**	**10,0%**	**10,9%**	**9,2%**

WC031 Theewaterskloof - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		178 819	180	249	249	249	249	249	249	249
Deposits - Public Investment Commissioners			13 649	14 627	16 180	20 136	20 136	17 056	18 182	22 261
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	**178 819**	**13 829**	**14 875**	**16 429**	**20 385**	**20 385**	**17 305**	**18 431**	**22 509**
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		**178 819**	**13 829**	**14 875**	**16 429**	**20 385**	**20 385**	**17 305**	**18 431**	**22 509**

WC031 Theewaterskloof - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of Institution & investment ID	1	Yrs/Months												
Parent municipality														-
														-
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	
Entities														-
														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		-	-	-

WC031 Theewaterskloof - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		102 775	181 287	154 400	269 769	133 238	133 238	113 549	96 334	81 394
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	**102 775**	**181 287**	**154 400**	**269 769**	**133 238**	**133 238**	**113 549**	**96 334**	**81 394**
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	**102 775**	**181 287**	**154 400**	**269 769**	**133 238**	**133 238**	**113 549**	**96 334**	**81 394**
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		114 635	132 501	146 783	149 641	149 077	149 077	157 991	165 456	172 936
Local Government Equitable Share		106 976	120 101	131 583	140 900	140 900	140 900	150 030	158 221	165 379
Expanded Public Works Programme [Schedule 5B]		1 714	2 059	1 684	1 563	1 563	1 563	1 930	–	–
Local Government Financial Management Grant [Schedule 5B]		1 624	1 650	1 700	1 800	1 800	1 800	1 900	2 000	2 100
Municipal Infrastructure Grant [Schedule 5B]		3 540	4 399	3 576	3 955	3 946	3 946	4 131	4 452	4 639
Integrated National Electrification Programme [Schedule 5B]		–	–	–	771	515	515	–	783	818
Water Services Infrastructure Grant		276	–	1 445	652	352	352	–	–	–
Energy Effeciency and Demand Side Management		505	–	600	–		–	–	–	–
Municipal Disaster Relief Grant			–	–	–		–	–	–	–
Emergency Housing Grant		–	2 300	–	–		–	–	–	–
Municipal Disaster Recovery Grant VAT		–	1 992	–	–		–	–	–	–
Municipal Disaster Response Grant VAT		–	–	6 196	–		–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–		–	–	–	–
Other transfers/grants [insert description]										
Provincial Government:		13 396	14 652	11 084	15 857	18 967	18 967	24 295	10 974	11 687
Community Development Workers		132	112	113	113	113	113	113	113	113
Human Settlement Development		1 391	3 238	–	5 000	8 000	8 000	12 080		
Library Service		10 535	9 780	10 271	9 928	9 928	9 928	10 307	10 566	11 261
Maintenance of Main Roads		130	144	–	170	135	135	145	145	163
Financial Management Capacity Building Grant			–	200	500	200	200	–	–	
Municipal Service Delivery and Capacity Building Grant			28	–	–	445	445	–	–	
Thusong Centre		(71)	–	–	146	146	146	–	150	150
Municipal Energy Resilience Grant			–	500	–		–	–	–	
Western Cape Municipal Interventions Grant		–	1 350		–		–	–	–	
FMSG: Strategic planning/survey		–			–		–	–	–	
Municipal Capacity Building		(369)			–		–	–	–	
Local Government Support Grant		–			–		–	–	–	
LG Public Employment Support Grant		–			–		–	–	–	
WC Financial Management Capability Grant		–			–		–	–	–	
FMSG: Strategic planning/survey		(20)	–	–	–		–	–	–	
Local Government Support Grant		(323)	–	–	–		–	–	–	
LG Public Employment Support Grant		1 600			–		–	–	–	
Municipal Service Delivery and Capacity Building Grant		392			–		–	–	–	
Regional socio economic projects (RSEP)					–		–	1 650	–	
MUNICIPAL WATER RESILIENCE GRANT		–								
		–	–	500	–	–	–	–	–	–
District Municipality:		–	–	500	–		–			
Safety Audit & Safety Plan Grant (ODM)		–	–	–	–		–			
Safety Projects Grant										
Other grant providers:		348	478	506	452	613	613	4	4	4
Public Contributions		–	–	–	452	452	452	4	4	4
National Skills Fund		–	478	506	–	161	161			
HAN		–	–	–	–	–	–			
SETA		348	–	–	–	–	–			
DBSA Local Economic Development		–	–	–	–	–	–			
DBSA LEDI		–	–	–	–	–	–			
Total Operating Transfers and Grants	5	128 379	147 632	158 873	165 950	168 657	168 657	182 290	176 434	184 627
Capital Transfers and Grants										
National Government:		30 087	35 295	66 960	35 855	32 346	32 346	27 537	34 900	36 380
Municipal Infrastructure Grant [Schedule 5B]		19 222	25 329	20 266	26 365	26 308	26 308	27 537	29 683	30 927
Integrated National Electrification Programme (Municipal Grant) [Schedu		6 844	–	–	5 142	3 691	3 691	–	5 217	5 453
Energy Effeciency and Demand Side Management		3 995	–	3 400	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		26	–	–	–	–	–	–	–	
Expanded Public Works Programme [Schedule 5B]		–	18	–	–	–	–	–	–	
Water Services Infrastructure Grant		–	–	8 186	4 348	2 348	2 348	–	–	
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	
Public Works		–	–	–	–	–	–	–	–	
Municipal Disaster Recovery Grant		–	9 948	–	–	–	–	–	–	
Municipal Disaster Response Grant		–	–	35 108	–	–	–	–	–	
Other capital transfers/grants [insert desc]										
Provincial Government:		19 894	29 627	41 144	76 893	22 993	22 993	44 700	108 020	110 200
Library Service		77	35	–	10		–	–	–	–
Human Settlements		19 814	25 950	40 044	75 983	15 738	15 738	44 700	108 020	110 200
Regional socio economic projects (RSEP)		–	1 000	1 100	900	900	900			
Western Cape Municipal Interventions Grant		150	250	–	–	6 300	6 300			
Municipal Service Delivery and Capacity Building Grant		573	92	–	–	55	55			
Drought Relief		(569)	–	–	–	–	–			
Joint District and Metro Grant		–	500	–	–	–	–			
Emergency Municipal Load-Shedding Relief Grant		–	1 800	–	–	–	–			
Municipal Drought Relief (PT)		(151)	–	–	–	–	–			
Sport and Recreation		–	–	–	–	–	–			
LG Public Employment Support Grant		–	–	–	–	–	–			
Municipal Capacity Building		–	–	–	–	–	–	–	–	–
		90	170	–	–	–	–			
District Municipality:		–	170	–	–	–	–			
Safety Project Grant		–	–	–	–	–	–			
Safety Audit & Safety Plan Grant (ODM)		90	–	–	–	–	–			
Community Safety		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
SANRAL		–	–	–	–	–	–	–	–	–
Donations		–	–	–	–	–	–	–	–	–
DBSA										
Total Capital Transfers and Grants	5	50 071	65 092	108 103	112 748	55 339	55 339	72 237	142 920	146 580
TOTAL RECEIPTS OF TRANSFERS & GRANTS		178 450	212 724	266 976	278 698	223 996	223 996	254 527	319 354	331 207

WC031 Theewaterskloof - Supporting Table SA19 Expenditure on transfers and grant programme

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Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:										
Local Government Equitable Share		114 595	129 522	140 783	149 641	149 077	149 077	157 991	165 456	172 936
Expanded Public Works Programme [Schedule 5B]		106 976	120 101	131 583	140 900	140 900	140 900	150 030	158 221	165 379
Local Government Financial Management Grant [Schedule 5B]		1 721	2 061	1 684	1 563	1 563	1 563	1 930	–	–
Municipal Infrastructure Grant [Schedule 5B]		1 610	1 650	1 568	1 800	1 800	1 800	1 900	2 000	2 100
Integrated National Electrification Programme [Schedule 5B]		3 181	3 794	3 081	3 955	3 946	3 946	4 131	4 452	4 639
Water Services Infrastructure Grant		276	–	–	771	515	515	–	783	818
Energy Effeciency and Demand Side Management		326	1 916	1 225	652	352	352	–	–	–
Municipal Disaster Relief Grant		505		522	–	–	–	–	–	–
Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant VAT		–	–	–	–	–	–	–	–	–
Municipal Disaster Response Grant VAT		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	1 120	–	–	–	–	–	–
Other transfers/grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:										
Community Development Workers		13 259	14 706	11 009	15 857	19 076	19 076	24 295	10 974	11 687
Human Settlement Development		140	61	118	113	157	157	113	113	113
Library Service		1 152	160	–	5 000	8 000	8 000	12 080	–	–
Maintenance of Main Roads		9 647	2 969	10 210	9 928	9 928	9 928	10 307	10 566	11 261
Financial Management Capacity Building Grant		130	9 695		170	135	135	145	145	163
Municipal Service Delivery and Capacity Building Grant			144		500	710	710	–	–	–
Thusong Centre					–	–	–	–	–	–
Municipal Energy Resilience Grant					146	146	146	–	150	150
Western Cape Municipal Interventions Grant			1 260	500	–	–	–	–	–	–
FMSG: Strategic planning/survey		148	390		–	–	–	–	–	–
Municipal Capacity Building					–	–	–	–	–	–
Local Government Support Grant		373			–	–	–	–	–	–
LG Public Employment Support Grant					–	–	–	–	–	–
WC Financial Management Capability Grant			27	180	–	–	–	–	–	–
FMSG: Strategic planning/survey					–	–	–	–	–	–
Local Government Support Grant					–	–	–	–	–	–
LG Public Employment Support Grant		1			–	–	–	–	–	–
Municipal Service Delivery and Capacity Building Grant		1 210			–	–	–	–	–	–
Regional socio economic projects (RSEP)		392			–	–	–	–	–	–
MUNICIPAL WATER RESILIENCE GRANT		67			–	–	–	–	–	–
District Municipality:										
Safety Audit & Safety Plan Grant (ODM)		–	–	–	–	–	–	1 650	–	–
Safety Projects Grant		–	–	–	–	380	380	–	–	–
		–	–	–	–	380	380	–	–	–
Other grant providers:										
Public Contributions		348	270	714	452	613	613	4	4	4
National Skills Fund				–	452	452	452	4	4	4
HAN			270	–	–	161	161	–	–	–
SETA				–	–	–	–	–	–	–
DBSA Local Economic Development		348		714	–	–	–	–	–	–
DBSA LEDI					–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		128 202	144 498	152 505	165 950	169 146	169 146	182 290	176 434	184 627
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant [Schedule 5B]		24 954	25 311	38 489	35 855	32 346	32 346	27 537	34 900	36 380
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 899	25 294	20 556	26 365	26 308	26 308	27 537	29 683	30 927
Energy Effeciency and Demand Side Management		1 840			5 142	3 691	3 691	–	5 217	5 453
Local Government Financial Management Grant [Schedule 5B]		3 014		3 478	–	–	–	–	–	–
Expanded Public Works Programme [Schedule 5B]		26			–	–	–	–	–	–
Water Services Infrastructure Grant			16		–	–	–	–	–	–
Municipal Disaster Relief Grant		2 174		8 169	4 348	2 348	2 348	–	–	–
Public Works					–	–	–	–	–	–
Municipal Disaster Recovery Grant					–	–	–	–	–	–
Municipal Disaster Response Grant					–	–	–	–	–	–
Other capital transfers/grants [insert desc]				6 287	–	–	–	–	–	–
Provincial Government:										
Library Service		19 261	27 369	39 763	76 893	29 506	29 506	44 700	108 020	110 200
Human Settlements					10	–	–	–	–	–
Regional socio economic projects (RSEP)		77	634	253	75 983	21 151	21 151	44 700	108 020	110 200
Western Cape Municipal Interventions Grant		18 089	23 745	39 078	900	2 000	2 000	–	–	–
Municipal Service Delivery and Capacity Building Grant		–	78	218	–	6 300	6 300	–	–	–
Drought Relief		608	–	–	–	55	55	–	–	–
Joint District and Metro Grant					–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief Grant		373	727	214	–	–	–	–	–	–
Municipal Drought Relief (PT)		113	–	–	–	–	–	–	–	–
Sport and Recreation		–	384	–	–	–	–	–	–	–
LG Public Employment Support Grant		–	1 800	–	–	–	–	–	–	–
Municipal Capacity Building					–	–	–	–	–	–
District Municipality:										
Safety Project Grant		–	193	–	–	70	70	–	–	–
Safety Audit & Safety Plan Grant (ODM)		–	193	–	–	70	70	–	–	–
Community Safety		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:										
SANRAL		–	318	–	–	–	–	–	–	–
Donations		–	274	–	–	–	–	–	–	–
DBSA		–	45	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		44 215	53 191	78 252	112 748	61 922	61 922	72 237	142 920	146 580
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		172 417	197 689	230 757	278 698	231 068	231 068	254 527	319 354	331 207

WC031 Theewaterskloof - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		7	14	1 017	682	46 993	46 993	15 793	–	–
Current year receipts		114 635	126 110	134 967	149 641	149 077	149 077	157 991	165 456	172 936
Repayment of grants		–	–	–	–	(31 200)	(31 200)	(15 793)	–	–
Conditions met - transferred to revenue		**114 586**	**126 124**	**135 984**	**149 641**	**149 077**	**149 077**	**157 991**	**165 456**	**172 936**
Conditions still to be met - transferred to liabilities		56			682	15 793	15 793	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		3 552	3 699	765	(712)	293	293	184	184	184
Current year receipts		13 396	4 870	13	15 857	18 967	18 967	24 295	10 974	11 687
Conditions met - transferred to revenue		**13 268**	**8 569**	**778**	**15 857**	**19 076**	**19 076**	**24 295**	**10 974**	**11 687**
Conditions still to be met - transferred to liabilities		3 681			(712)	184	184	184	184	184
District Municipality:										
Balance unspent at beginning of the year		–	–	–	694	497	497	117	117	117
Current year receipts		–	–	1	452	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**1**	**452**	**380**	**380**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	694	117	117	117	117	117
Other grant providers:										
Balance unspent at beginning of the year		400	226	434		226	226	226	226	226
Current year receipts		348	478	1		613	613	4	4	4
Conditions met - transferred to revenue		**348**	**704**	**434**	**–**	**613**	**613**	**4**	**4**	**4**
Conditions still to be met - transferred to liabilities		400				226	226	226	226	226
Total operating transfers and grants revenue		**128 202**	**135 397**	**137 197**	**165 950**	**169 146**	**169 146**	**182 290**	**176 434**	**184 627**
Total operating transfers and grants - CTBM	2	**4 137**	**–**	**–**	**663**	**16 321**	**16 321**	**528**	**528**	**528**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		5 375	9 603	12 187	–	–	–	–	–	–
Transfers from Receivables		(947)	–	–	–	–	–			
Current year receipts		30 087	41 672	78 776	35 855	32 346	32 346	27 537	34 900	36 380
Conditions met - transferred to revenue		**24 954**	**51 275**	**90 963**	**35 855**	**32 346**	**32 346**	**27 537**	**34 900**	**36 380**
Conditions still to be met - transferred to liabilities		9 561	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		1 394	2 009	4 970	–	6 513	6 513	–	–	–
Current year receipts		19 894	31 017	41	76 893	22 993	22 993	44 700	108 020	110 200
Conditions met - transferred to revenue		**19 261**	**33 026**	**5 011**	**76 893**	**29 506**	**29 506**	**44 700**	**108 020**	**110 200**
Conditions still to be met - transferred to liabilities		2 027	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	90	67		70	70	–	–	–
Current year receipts		90	170	–		–	–	–	–	–
Conditions met - transferred to revenue		**–**	**260**	**67**	**–**	**70**	**70**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		90	–	–		–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	174	–				–	–	–
Current year receipts		–	–	–				–	–	–
Conditions met - transferred to revenue		**–**	**174**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities								–	–	–
Total capital transfers and grants revenue		**44 215**	**84 735**	**96 041**	**112 748**	**61 922**	**61 922**	**72 237**	**142 920**	**146 580**
Total capital transfers and grants - CTBM	2	**11 678**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE		172 417	220 132	233 237	278 698	231 068	231 068	254 527	319 354	331 207
TOTAL TRANSFERS AND GRANTS - CTBM		15 815	–	–	663	16 321	16 321	528	528	528

WC031 Theewaterskloof - Supporting Table SA21 Transfers and grants made by the municipality

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Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to other municipalities											
Insert description	1	–	–	–	–	–	–				
		–	–	–	–	–	–				
		–	–	–	–	–	–				
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	–	–	–	–	–	–				
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3	–	–	–	–	–	–				
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description		–	–	–	–	–	–				
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Mayors' Charity Fund		214	–	–	482	17	17	17	–	–	–
Speakers' Charity Fund		–	–	–	–	–	–	–	–	–	–
Housing Top Structures		1 152	–	–	5 000	8 000	8 000	8 000	12 080	–	–
SMME Support Grant		–	–	–	143	–	–	–	0	0	0
Prize Money		100	–	–	–	–	–	–	–	–	–
Severance Packages		–	–	–	–	–	–	–	–	–	–
SEDA		100	–	–	157	–	–	–	–	–	–
VIC Support Grant		200	–	–	–	–	–	–	–	–	–
Sport Councils		–	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		1 766	–	–	5 781	8 017	8 017	8 017	12 080	0	0
TOTAL CASH TRANSFERS AND GRANTS	6	1 766	–	–	5 781	8 017	8 017	8 017	12 080	0	0
Non-Cash Transfers to other municipalities											
Insert description	1	–	–	–	–	–	–				
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	–	–	–	–	–	–				
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3	–	–	–	–	–	–				
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4	–	–	–	–	–	–				
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5	–	–	–	–	–	–				
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	1 766	–	–	5 781	8 017	8 017	8 017	12 080	0	0

WC031 Theewaterskloof - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	10 395	11 497	11 393	12 094	12 094	12 094	13 349	13 949	14 298
Pension and UIF Contributions	29		–	–	–	–	–	–	–
Medical Aid Contributions			112	123	123	123	102	107	110
Motor Vehicle Allowance	285	174	270	740	740	740	240	251	257
Cellphone Allowance	1 190	1 015	1 415	1 399	1 399	1 399	1 326	1 386	1 421
Sub Total - Councillors	**11 900**	**12 686**	**13 189**	**14 356**	**14 356**	**14 356**	**15 017**	**15 693**	**16 085**
% increase		**6,6%**	**4,0%**	**8,8%**	**–**	**–**	**4,6%**	**4,5%**	**2,5%**
Senior Managers of the Municipality									
Basic Salaries and Wages	2 329	3 937	2 631	5 826	4 165	4 165	7 439	7 774	7 968
Pension and UIF Contributions		216	136	11	10	10	13	14	14
Medical Aid Contributions		5		–	–	–	–	–	–
Performance Bonus	(8)	721	260	506	506	506	656	685	702
Motor Vehicle Allowance		126	276	606	500	500	752	786	806
Cellphone Allowance		56	55	93	89	89	130	136	139
Other benefits and allowances		24	13	120	29	29	152	159	163
Sub Total - Senior Managers of Municipality	**2 321**	**5 086**	**3 371**	**7 161**	**5 300**	**5 300**	**9 143**	**9 554**	**9 793**
% increase		**119,1%**	**(33,7%)**	**112,4%**	**(26,0%)**	**–**	**72,5%**	**4,5%**	**2,5%**
Other Municipal Staff									
Basic Salaries and Wages	147 981	162 385	186 179	194 034	189 888	189 888	222 004	231 995	237 794
Pension and UIF Contributions	25 922	27 673	29 423	32 717	31 357	31 357	38 083	39 797	40 792
Medical Aid Contributions	14 641	9 449	10 213	10 876	10 584	10 584	11 630	12 153	12 457
Overtime	9 692	12 751	16 592	4 782	11 636	11 636	6 533	6 827	6 997
Performance Bonus	11 530			–	–	–	–	–	–
Motor Vehicle Allowance	9 092	10 502	11 262	11 814	11 543	11 543	13 278	13 876	14 223
Cellphone Allowance	870	935	900	995	818	818	1 061	1 108	1 136
Housing Allowances	915	1 012	1 114	1 068	2 673	2 673	1 075	1 123	1 152
Other benefits and allowances	8 142	12 501	11 108	5 851	9 886	9 886	7 880	8 234	8 440
Payments in lieu of leave	2 871	952	3 990	365	3 462	3 462	500	523	536
Long service awards	1 044	1 076	1 091	824	1 138	1 138	1 780	1 860	1 907
Post-retirement benefit obligations	2 493	2 669	(2 832)	2 679	2 379	2 379	2 669	2 789	2 859
Acting and post related allowance	1 185		2 975	84	2 461	2 461	185	193	198
Sub Total - Other Municipal Staff	**236 378**	**241 904**	**272 013**	**266 088**	**277 824**	**277 824**	**306 678**	**320 479**	**328 491**
% increase		**2,3%**	**12,4%**	**(2,2%)**	**4,4%**	**–**	**10,4%**	**4,5%**	**2,5%**
Total Parent Municipality	250 599	259 676	288 574	287 605	297 481	297 481	330 838	345 726	354 369
		3,6%	11,1%	(0,3%)	3,4%	–	11,2%	4,5%	2,5%
Board Members of Entities									
Sub Total - Board Members of Entities	–	–	–	–	–	–	–	–	–
% increase		–	–	–	–	–	–	–	–
Senior Managers of Entities									
Sub Total - Senior Managers of Entities	–	–	–	–	–	–	–	–	–
% increase		–	–	–	–	–	–	–	–
Other Staff of Entities									
Sub Total - Other Staff of Entities	–	–	–	–	–	–	–	–	–
% increase		–	–	–	–	–	–	–	–
Total Municipal Entities	–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS	250 599	259 676	288 574	287 605	297 481	297 481	330 838	345 726	354 369
% increase		3,6%	11,1%	(0,3%)	3,4%	–	11,2%	4,5%	2,5%
TOTAL MANAGERS AND STAFF	238 699	246 990	275 384	273 249	283 124	283 124	315 821	330 033	338 284

WC031 Theewaterskloof - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. 444 Rand per annum	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Packag 2.
Councillors	3							
Speaker	4		863 027	–	49 119			912 146
Chief Whip			–	–	–			–
Executive Mayor			1 078 785	–	49 119			1 127 904
Deputy Executive Mayor			863 027	–	49 119			912 146
Executive Committee			4 050 262	–	320 835			4 371 097
Total for all other councillors			6 493 442	102 478	1 098 166			7 694 086
Total Councillors	8	–	**13 348 543**	**102 478**	**1 566 358**			**15 017 379**
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 439 492	2 232	176 130	125 032		1 742 886
Chief Finance Officer			1 199 928	2 232	171 666	106 132		1 479 958
Community Services			1 199 928	2 232	171 666	106 132		1 479 958
Corporate Services			1 199 928	2 232	171 666	106 132		1 479 958
Economic Development and Planning			1 199 928	2 232	171 666	106 132		1 479 958
Technical and Infrastructure Implementation Services			1 199 928	2 232	171 666	106 132		1 479 958
List of each offical with packages >= senior manager								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	**7 439 132**	**13 392**	**1 034 460**	**655 692**		**9 142 676**
A Heading for Each Entity	6,7							
List each member of board by designation								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	**20 787 675**	**115 870**	**2 600 818**	**655 692**		**24 160 055**

WC031 Theewaterskloof - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	27	–	–	27	–	–	27	–	–
Board Members of municipal entities	5	–	–	–	–	–	–	–	–	–
Municipal employees										
Municipal Manager and Senior Managers	3	6	–	1	6	1	5	6	3	3
Other Managers	7	43	38	5	46	43	5	46	43	5
Professionals		*257*	*243*	*8*	*258*	*230*	*9*	*258*	*242*	*3*
Finance		8	8	2	8	8	2	8	8	–
Spatial/town planning		13	12	1	13	12	1	13	12	1
Information Technology		5	4	4	6	3	4	6	5	–
Roads		42	37	–	42	21	–	42	35	–
Electricity		25	24	1	25	25	1	25	21	1
Water		48	48	–	48	45	1	48	45	1
Sanitation		23	23	–	23	23	–	23	23	–
Refuse		85	79	–	85	85	–	85	85	–
Other		8	8	–	8	8	–	8	8	–
Technicians		*130*	*116*	*5*	*130*	*119*	*5*	*130*	*46*	*5*
Finance		85	78	5	85	81	5	85	8	5
Spatial/town planning										
Information Technology										
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		45	38	–	45	38	–	45	38	–
Clerks (Clerical and administrative)		51	51	–	56	56	–	56	56	–
Service and sales workers		81	63	5	81	78	5	81	65	9
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		38	38	–	38	38	–	38	38	–
Elementary Occupations		144	139	141	144	139	144	144	139	125
TOTAL PERSONNEL NUMBERS	9	**777**	**688**	**165**	**786**	**704**	**173**	**786**	**632**	**150**
% increase					1,2%	2,3%	4,8%	–	(10,2%)	(13,3%)
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10	**92**	**85**	**5**	**93**	**89**	**5**	**93**	**89**	**5**
Human Resources personnel headcount	8, 10	**8**	**7**	**1**	**10**	**9**	**1**	**10**	**8**	–

WC031 Theewaterskloof - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		14 545	17 127	13 713	10 868	14 876	12 082	15 741	12 307	9 512	20 022	14 817	14 468	170 078	177 732	182 175
Service charges - Water		8 786	9 474	9 043	6 187	9 563	9 222	10 380	10 948	8 967	10 383	9 318	1 448	103 720	108 387	111 097
Service charges - Waste Water Management		5 846	3 569	3 416	5 245	3 526	3 170	6 016	3 194	3 021	6 912	3 145	2 682	49 742	51 980	53 280
Service charges - Waste Management		4 126	4 120	3 990	3 880	3 956	3 872	3 888	3 808	3 778	3 809	3 808	3 513	46 549	48 643	49 859
Sale of Goods and Rendering of Services		2 139	2 148	2 338	2 144	2 197	2 090	2 134	2 180	2 102	2 686	2 196	2 263	26 616	27 814	28 509
Agency services		12	14	1 544	861	850	6	1 365	10	1 475	600	543	1 137	8 417	8 796	9 016
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		2 494	2 769	1 852	2 805	1 240	3 078	3 097	2 751	2 710	3 256	(843)	2 450	27 661	28 906	29 628
Interest earned from Current and Non Current Assets		82	885	697	551	633	404	438	177	313	346	408	1 236	6 169	6 447	6 608
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		36	162	159	162	171	150	159	188	166	232	163	328	2 076	2 169	2 224
Licence and permits		6	6	6	6	6	6	6	7	6	6	6	6	76	79	81
Special rating levies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		131	68	600	395	299	56	252	467	239	744	260	544	4 055	4 238	4 344
Non-Exchange Revenue																
Property rates		19 723	2 497	2 980	2 236	72 246	2 641	2 741	20 265	11 780	12 248	11 918	11 795	173 070	180 859	185 380
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		478	473	559	696	640	443	643	525	856	534	454	21 511	27 812	27 871	27 906
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		66 338	2 320	2 920	5 036	3 344	45 148	2 320	3 253	34 873	3 749	3 963	9 025	182 290	176 434	184 627
Interest		343	568	377	373	428	434	408	345	348	339	306	288	4 554	4 759	4 878
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		1 516	1 228	1 108	961	983	974	436	959	964	977	952	945	12 003	12 544	12 857
Gains on disposal of Assets		10	10	10	10	10	10	10	10	10	10	10	10	114	119	122
Other Gains		423	423	423	423	423	423	423	423	423	423	423	888	5 546	5 796	5 940
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contrit		**127 036**	**47 861**	**45 735**	**42 837**	**115 392**	**84 211**	**50 458**	**61 818**	**81 544**	**67 274**	**51 847**	**74 536**	**850 549**	**873 573**	**898 532**
Expenditure																
Employee related costs		25 327	26 078	25 710	26 313	27 378	26 115	24 367	25 577	25 455	29 501	26 019	27 981	315 821	330 033	338 284
Remuneration of councillors		1 186	1 191	946	2 005	1 187	1 156	1 197	1 180	1 197	1 200	1 342	1 232	15 017	15 693	16 085
Bulk purchases - electricity		0	16 349	17 041	9 177	9 654	9 654	9 654	9 339	10 242	10 059	10 155	27 882	139 207	145 471	149 108
Inventory consumed		2 562	3 206	3 628	4 251	3 401	3 887	2 819	3 298	3 075	3 260	3 610	4 793	41 790	43 670	44 762
Debt impairment		9 420	9 420	9 420	9 420	9 420	9 420	9 420	9 420	7 252	9 179	9 179	15 621	116 591	121 838	124 884
Depreciation and amortisation		2 141	3 547	2 888	2 798	2 887	2 885	2 690	2 648	2 854	2 770	2 852	4 579	35 541	35 541	35 511
Interest		617	617	38	617	2 033	7 987	617	617	1 865	617	617	31 309	47 551	49 690	50 933
Contracted services		2 520	4 026	5 018	4 285	4 223	5 218	5 145	4 856	5 083	4 957	4 739	10 360	60 429	63 148	64 727
Transfers and subsidies		833	833	833	833	833	833	833	833	833	833	833	2 913	12 080	0	0
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	0	0	0	0
Operational costs		2 921	5 947	7 325	10 717	7 016	6 258	5 740	8 025	4 947	14 478	5 839	15 253	94 466	98 717	101 185
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	64	64	67	69
Other Losses		39	39	39	39	39	39	39	39	39	39	39	5 120	5 546	5 796	5 940
Total Expenditure		**47 566**	**71 252**	**72 887**	**70 456**	**68 071**	**73 452**	**62 521**	**65 832**	**62 842**	**76 894**	**65 224**	**147 107**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit)		**79 470**	**(23 391)**	**(27 151)**	**(27 619)**	**47 321**	**10 760**	**(12 064)**	**(4 014)**	**18 702**	**(9 620)**	**(13 376)**	**(72 571)**	**(33 554)**	**(36 092)**	**(32 956)**
Transfers and subsidies - capital (monetary allocations)		3 725	3 725	3 725	5 354	3 807	4 399	3 725	3 728	8 830	7 125	7 211	16 882	72 237	142 920	146 580
Transfers and subsidies - capital (in-kind)		–	4	4	4	4	4	4	4	4	4	4	8	50	–	–
Surplus/(Deficit) after capital transfers & contributions		**83 195**	**(19 662)**	**(23 422)**	**(22 261)**	**51 132**	**15 162**	**(8 334)**	**(281)**	**27 536**	**(2 491)**	**(6 161)**	**(55 681)**	**38 733**	**106 828**	**113 624**
Income Tax													–	–	–	–
Surplus/(Deficit) after income tax		**83 195**	**(19 662)**	**(23 422)**	**(22 261)**	**51 132**	**15 162**	**(8 334)**	**(281)**	**27 536**	**(2 491)**	**(6 161)**	**(55 681)**	**38 733**	**106 828**	**113 624**
Share of Surplus/Deficit attributable to Joint Venture													–	–	–	–
Share of Surplus/Deficit attributable to Minorities													–	–	–	–
Surplus/(Deficit) attributable to municipality		**83 195**	**(19 662)**	**(23 422)**	**(22 261)**	**51 132**	**15 162**	**(8 334)**	**(281)**	**27 536**	**(2 491)**	**(6 161)**	**(55 681)**	**38 733**	**106 828**	**113 624**
Share of Surplus/Deficit attributable to Associate													–	–	–	–
Intercompany/Parent subsidiary transactions													–	–	–	–
Surplus/(Deficit) for the year	1	**83 195**	**(19 662)**	**(23 422)**	**(22 261)**	**51 132**	**15 162**	**(8 334)**	**(281)**	**27 536**	**(2 491)**	**(6 161)**	**(55 681)**	**38 733**	**106 828**	**113 624**

WC031 Theewaterskloof - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
													1		
Cash Receipts By Source															
Property rates	18 756	2 375	2 834	2 126	68 706	2 512	2 607	19 272	11 203	11 648	11 334	11 217	164 590	171 997	176 296
Service charges - electricity revenue	14 181	16 699	13 370	10 596	14 504	11 780	15 348	11 999	9 274	19 521	14 446	14 106	165 826	173 288	177 620
Service charges - water revenue	6 510	7 020	6 701	4 584	7 086	6 834	7 692	8 113	6 645	7 694	6 905	1 073	76 856	80 315	82 323
Service charges - sanitation revenue	4 128	2 519	2 412	3 703	2 489	2 238	4 248	2 255	2 133	4 880	2 220	1 893	35 118	36 698	37 615
Service charges - refuse revenue	2 653	2 649	2 565	2 495	2 544	2 490	2 500	2 449	2 429	2 449	2 449	2 259	29 931	31 278	32 060
Rental of facilities and equipment	36	162	159	162	171	150	159	188	166	232	163	328	2 076	2 169	2 224
Interest earned - external investments	514	514	514	514	514	514	514	514	514	514	514	514	6 169	6 447	6 608
Interest earned - outstanding debtors	268	268	268	268	268	268	268	268	268	268	268	268	3 222	3 366	3 451
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	348	348	348	348	348	348	348	348	348	348	348	348	4 172	4 181	4 186
Licences and permits	6	6	6	6	6	6	6	6	6	6	6	6	76	79	81
Agency services	701	701	701	701	701	701	701	701	701	701	701	701	8 417	8 796	9 016
Transfers and Subsidies - Operational	55 499	–	–	–	–	55 499	–	–	55 499	–	–	–	166 497	176 434	184 627
Other revenue	3 456	3 456	3 456	3 456	3 456	3 456	3 456	3 456	3 456	3 456	3 456	3 456	41 477	43 343	44 427
Cash Receipts by Source	**107 058**	**36 720**	**33 335**	**28 960**	**100 795**	**86 797**	**37 847**	**49 571**	**92 644**	**51 717**	**42 811**	**36 171**	**704 426**	**738 392**	**760 535**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	24 079	–	–	–	–	24 079	–	–	24 079	–	–	–	72 237	142 920	146 580
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	50	50	52	53
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	10 000	–	–	–	–	–	–	10 000	–	–
Increase (decrease) in consumer deposits	33	33	33	33	33	33	33	33	33	33	33	33	391	414	439
VAT Control (receipts)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(692)	(747)	(807)
Total Cash Receipts by Source	**131 112**	**36 695**	**33 310**	**28 935**	**100 770**	**120 851**	**37 822**	**49 546**	**116 698**	**51 692**	**42 786**	**36 195**	**786 412**	**881 031**	**906 800**
Cash Payments by Type															
Employee related costs	24 226	24 226	24 226	24 226	48 452	24 226	24 226	24 226	24 226	24 226	24 226	24 226	314 937	328 612	336 137
Remuneration of councillors	1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	1 251	15 017	15 693	16 085
Interest	–	–	6 068	–	–	6 068	–	–	6 068	–	–	6 068	24 274	25 366	26 000
Bulk purchases - electricity	11 601	11 601	11 601	11 601	11 601	11 601	11 601	11 601	11 601	11 601	11 601	11 601	139 207	145 471	149 108
Acquisitions - water & other inventory	3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	3 482	41 790	43 670	44 762
Contracted services	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	5 036	60 429	63 148	64 727
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	1 007	1 007	1 007	1 007	1 007	1 007	1 007	1 007	1 007	1 007	1 007	1 007	12 080	0	0
Other expenditure	6 035	6 035	6 035	6 035	6 035	6 035	6 035	6 035	6 035	6 035	6 035	6 035	72 414	77 294	97 456
Cash Payments by Type	**52 637**	**52 637**	**58 706**	**52 637**	**76 863**	**58 706**	**52 637**	**52 637**	**58 706**	**52 637**	**52 637**	**58 706**	**680 147**	**699 255**	**734 276**
Other Cash Flows/Payments by Type															
Capital assets	286	1 861	5 417	3 323	4 806	4 812	1 468	23 684	7 674	8 716	11 521	15 211	88 780	151 708	152 037
Repayment of borrowing	–	–	5 314	–	–	5 314	–	–	5 314	–	–	5 314	21 257	29 689	17 215
Other Cash Flows/Payments												–	–	–	–
Total Cash Payments by Type	**52 923**	**54 498**	**69 437**	**55 960**	**81 670**	**68 832**	**54 105**	**76 322**	**71 694**	**61 354**	**64 159**	**79 231**	**790 185**	**880 652**	**903 528**
NET INCREASE/(DECREASE) IN CASH HELD	**78 189**	**(17 803)**	**(36 127)**	**(27 025)**	**19 100**	**52 019**	**(16 284)**	**(26 776)**	**45 003**	**(9 662)**	**(21 372)**	**(43 036)**	**(3 773)**	**379**	**3 272**
Cash/cash equivalents at the month/year begin:	11 736	89 926	72 123	35 996	8 971	28 071	80 090	63 806	37 030	82 034	72 372	51 000	11 736	7 964	8 343
Cash/cash equivalents at the month/year end:	89 926	72 123	35 996	8 971	28 071	80 090	63 806	37 030	82 034	72 372	51 000	7 964	7 964	8 343	11 614

WC031 Theewaterskloof - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Directorate Finance		28 882	9 949	10 245	9 807	78 119	50 871	10 077	26 888	50 176	20 587	15 795	20 869	332 267	346 422	357 052
Vote 2 - Community Services		634	762	2 334	3 814	2 500	2 114	2 282	1 530	3 245	2 121	2 070	25 050	48 458	49 391	50 390
Vote 3 - Corporate services		514	514	514	525	514	516	514	514	514	518	589	999	6 746	7 045	7 218
Vote 4 - Electricity		23 646	17 808	14 374	11 521	15 529	12 733	16 334	12 942	10 155	20 671	15 450	21 496	192 659	207 466	213 080
Vote 5 - Economic Development and Planning		4 848	4 834	5 089	4 852	4 925	4 810	4 840	5 245	4 929	5 503	4 910	4 974	59 759	111 133	113 390
Vote 6 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Service		12	12	12	2 056	241	983	12	156	5 272	3 572	3 659	13 626	29 613	29 829	31 091
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management		23 707	4 260	4 097	3 941	4 023	3 937	3 796	3 873	3 843	3 875	3 873	1 706	64 932	68 023	70 099
Vote 14 - Water		23 427	3 717	3 530	5 318	3 604	3 247	5 939	3 273	3 097	6 990	3 220	1 010	66 373	69 510	71 582
Vote 15 - Directorate Development and Community Services		25 090	9 734	9 268	6 360	9 749	9 404	10 394	11 129	9 147	10 566	9 496	1 694	122 030	127 676	131 210
Total Revenue by Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
		130 761	**51 591**	**49 465**	**48 195**	**119 203**	**88 614**	**54 187**	**65 551**	**90 378**	**74 403**	**59 063**	**91 426**	**922 836**	**1 016 493**	**1 045 112**
Expenditure by Vote to be appropriated																
Vote 1 - Directorate Finance		7 625	8 431	8 676	9 532	10 085	10 403	8 533	8 392	8 392	8 253	8 330	8 914	105 568	110 132	112 782
Vote 2 - Community Services		13 434	14 935	15 133	18 773	15 864	15 460	15 042	15 164	15 363	16 828	14 694	17 284	187 974	196 133	200 869
Vote 3 - Corporate services		4 093	5 319	4 855	5 097	5 121	5 091	5 198	6 264	4 254	13 929	4 985	25 941	90 148	94 168	96 471
Vote 4 - Electricity		2 005	19 478	20 652	12 858	12 231	12 701	11 935	13 715	11 000	12 730	13 350	40 018	182 675	190 734	195 413
Vote 5 - Economic Development and Planning		4 069	3 271	3 125	3 438	3 312	3 295	3 250	3 173	3 165	2 994	3 345	5 859	42 297	42 023	43 072
Vote 6 - Office of the Municipal Manager		734	807	775	771	778	848	670	808	823	2 353	817	(471)	9 713	10 150	10 403
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Service		1 941	1 922	2 029	2 138	2 168	1 909	1 886	2 015	2 044	2 344	2 385	2 633	25 414	16 107	16 510
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management		3 598	4 349	5 715	4 970	5 338	7 139	4 384	4 584	4 731	4 784	4 517	26 051	80 162	83 608	85 608
Vote 14 - Water		3 598	5 573	5 089	4 929	5 238	7 970	4 743	4 804	5 581	5 110	5 308	9 555	67 499	70 113	71 631
Vote 15 - Directorate Development and Community Services		6 467	7 166	6 837	7 950	7 936	8 635	6 881	6 912	7 488	7 567	7 493	11 321	92 654	96 497	98 728
Total Expenditure by Vote		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
		47 566	**71 252**	**72 887**	**70 456**	**68 071**	**73 452**	**62 521**	**65 832**	**62 842**	**76 894**	**65 224**	**147 107**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit) before assoc.		**83 195**	**(19 662)**	**(23 422)**	**(22 261)**	**51 132**	**15 162**	**(8 334)**	**(281)**	**27 536**	**(2 491)**	**(6 161)**	**(55 681)**	**38 733**	**106 828**	**113 624**
Income Tax													–	–	–	–
Share of Surplus/Deficit attributable to Minorities													–	–	–	–
Intercompany/Parent subsidiary transactions													–	–	–	–
Surplus/(Deficit)	1	**83 195**	**(19 662)**	**(23 422)**	**(22 261)**	**51 132**	**15 162**	**(8 334)**	**(281)**	**27 536**	**(2 491)**	**(6 161)**	**(55 681)**	**38 733**	**106 828**	**113 624**

WC031 Theewaterskloof - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		**29 430**	**10 499**	**10 784**	**10 366**	**78 684**	**51 425**	**10 620**	**27 464**	**50 724**	**21 205**	**16 423**	**23 484**	**341 109**	**355 657**	**366 515**
Executive and council		–	–	–	11	–	2	–	–	–	4	75	20	113	113	113
Finance and administration		29 430	10 499	10 784	10 355	78 684	51 423	10 620	27 464	50 724	21 201	16 348	23 463	340 996	355 544	366 402
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**5 321**	**5 314**	**5 367**	**7 523**	**6 201**	**6 672**	**5 491**	**6 061**	**6 339**	**6 024**	**6 090**	**28 322**	**94 724**	**146 424**	**149 329**
Community and social services		183	185	171	2 163	929	1 598	200	877	840	861	988	2 156	11 151	11 598	12 315
Sport and recreation		5	5	6	2	2	0	5	6	4	5	3	7	51	53	55
Public safety		401	392	459	625	537	342	555	446	763	427	367	21 428	26 742	26 753	26 759
Housing		4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	4 732	56 780	108 020	110 200
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**141**	**129**	**1 914**	**3 037**	**1 285**	**1 067**	**1 485**	**679**	**6 944**	**4 943**	**4 381**	**15 006**	**41 009**	**41 737**	**43 297**
Planning and development		116	103	357	2 164	422	1 049	108	657	5 457	4 331	3 825	13 857	32 447	32 796	34 118
Road transport		24	27	1 557	873	862	18	1 377	22	1 487	612	555	1 149	8 562	8 941	9 179
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**95 870**	**35 519**	**31 270**	**27 140**	**32 904**	**29 321**	**36 462**	**31 218**	**26 243**	**42 102**	**32 040**	**25 906**	**445 994**	**472 675**	**485 971**
Energy sources		23 646	17 808	14 374	11 521	15 529	12 733	16 334	12 942	10 155	20 671	15 450	21 496	192 659	207 466	213 080
Water management		25 090	9 734	9 268	6 360	9 749	9 404	10 394	11 129	9 147	10 566	9 496	1 694	122 030	127 676	131 210
Waste water management		23 427	3 717	3 530	5 318	3 604	3 247	5 939	3 273	3 097	6 990	3 220	1 010	66 373	69 510	71 582
Waste management		23 707	4 260	4 097	3 941	4 023	3 937	3 796	3 873	3 843	3 875	3 873	1 706	64 932	68 023	70 099
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**130 761**	**51 461**	**49 335**	**48 066**	**119 074**	**88 485**	**54 058**	**65 422**	**90 249**	**74 274**	**58 934**	**92 718**	**922 836**	**1 016 493**	**1 045 112**
Expenditure - Functional																
Governance and administration		**15 933**	**18 515**	**18 471**	**21 489**	**20 230**	**20 158**	**18 121**	**18 932**	**17 269**	**27 607**	**17 809**	**41 025**	**255 560**	**266 791**	**273 282**
Executive and council		1 905	2 023	1 805	1 656	2 144	2 185	2 022	2 074	2 108	3 692	2 262	2 494	26 370	27 557	28 246
Finance and administration		13 716	16 145	16 392	19 569	17 824	17 712	15 842	16 596	14 899	23 626	15 284	38 262	225 867	235 763	241 477
Internal audit		312	347	274	263	262	261	257	262	262	289	262	270	3 322	3 472	3 559
Community and public safety		**8 832**	**9 388**	**9 171**	**10 132**	**9 692**	**9 501**	**9 745**	**9 545**	**9 728**	**11 826**	**9 402**	**11 743**	**118 705**	**111 376**	**114 134**
Community and social services		1 449	1 513	1 467	1 751	1 605	1 514	1 391	1 433	1 482	3 404	1 212	1 067	19 290	20 111	20 588
Sport and recreation		748	859	896	972	1 075	945	930	1 094	989	1 103	999	995	11 606	12 128	12 431
Public safety		4 526	4 825	4 821	5 192	4 855	4 895	5 188	4 926	5 083	5 129	4 961	5 336	59 739	62 428	63 988
Housing		2 108	2 190	1 987	2 217	2 157	2 147	2 235	2 092	2 174	2 190	2 229	4 345	28 069	16 709	17 127
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**7 112**	**6 549**	**6 718**	**7 896**	**7 172**	**7 114**	**6 479**	**7 107**	**6 811**	**7 035**	**7 113**	**9 502**	**86 609**	**90 295**	**92 434**
Planning and development		3 791	2 751	2 902	3 103	3 096	2 865	2 707	2 904	2 839	3 164	3 260	4 893	38 275	39 997	40 997
Road transport		3 321	3 799	3 816	4 793	4 076	4 249	3 773	4 203	3 962	3 871	3 802	4 610	48 275	50 235	51 373
Environmental protection		–	–	–	–	–	–	–	–	10	–	50	–	60	63	64
Trading services		**15 669**	**36 542**	**38 267**	**30 681**	**30 718**	**36 420**	**27 918**	**29 990**	**28 775**	**30 166**	**30 642**	**87 200**	**422 989**	**440 952**	**451 381**
Energy sources		2 005	19 478	20 652	12 858	12 231	12 701	11 935	13 715	11 000	12 730	13 350	40 018	182 675	190 734	195 413
Water management		6 467	7 161	6 831	7 945	7 931	8 630	6 875	6 907	7 483	7 562	7 487	11 374	92 654	96 497	98 728
Waste water management		3 598	5 555	5 070	4 911	5 219	7 952	4 725	4 786	5 562	5 091	5 289	9 741	67 499	70 113	71 631
Waste management		3 598	4 348	5 714	4 968	5 337	7 138	4 383	4 582	4 730	4 783	4 516	26 067	80 162	83 608	85 608
Other		**20**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**20**	**240**	**251**	**257**
Total Expenditure - Functional		**47 566**	**71 014**	**72 648**	**70 218**	**67 833**	**73 213**	**62 283**	**65 594**	**62 604**	**76 655**	**64 985**	**149 491**	**884 103**	**909 665**	**931 488**
Surplus/(Deficit) before assoc.		**83 195**	**(19 552)**	**(23 313)**	**(22 152)**	**51 241**	**15 271**	**(8 225)**	**(172)**	**27 645**	**(2 381)**	**(6 051)**	**(56 773)**	**38 733**	**106 828**	**113 624**
Intercompany/Parent subsidiary transactions														–	–	–
Surplus/(Deficit)	1	**83 195**	**(19 552)**	**(23 313)**	**(22 152)**	**51 241**	**15 271**	**(8 225)**	**(172)**	**27 645**	**(2 381)**	**(6 051)**	**(56 773)**	**38 733**	**106 828**	**113 624**

WC031 Theewaterskloof - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Directorate Finance		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager		119	777	2 261	1 387	2 006	2 009	613	9 886	3 203	3 638	4 809	6 370	–	6 000	6 271
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	37 079	71 380	110 200
Vote 8 - Technical and Infrastructure Implementation Service		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water		44	285	829	509	736	736	225	3 625	1 174	1 334	1 763	2 336	–	–	–
Vote 15 - Directorate Development and Community Services		–	–	–	–	–	–	–	–	–	–	–	–	13 594	21 653	3 609
Capital multi-year expenditure sub-total	2	**163**	**1 061**	**3 090**	**1 895**	**2 742**	**2 745**	**837**	**13 511**	**4 378**	**4 972**	**6 572**	**8 706**	–	–	5 351
Single-year expenditure *to be appropriated*														**50 673**	**99 033**	**125 431**
Vote 1 - Directorate Finance		0	2	7	4	6	6	2	29	10	11	14	19	110	–	–
Vote 2 - Community Services		21	134	390	239	346	347	106	1 706	553	628	830	1 100	6 400	–	–
Vote 3 - Corporate services		1	8	22	14	20	20	6	97	31	36	47	63	364	–	–
Vote 4 - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager		26	172	501	307	444	445	136	2 189	709	806	1 065	1 410	8 209	36 640	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Service		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water		35	226	658	404	584	585	178	2 878	932	1 059	1 400	1 854	10 793	7 811	7 869
Vote 15 - Directorate Development and Community Services		39	257	749	459	664	665	203	3 274	1 061	1 205	1 593	2 110	12 281	8 224	18 737
Capital single-year expenditure sub-total	2	**123**	**799**	**2 327**	**1 427**	**2 065**	**2 067**	**631**	**10 174**	**3 296**	**3 744**	**4 949**	**6 555**	**38 157**	**52 675**	**26 606**
Total Capital Expenditure	2	**286**	**1 861**	**5 417**	**3 323**	**4 806**	**4 812**	**1 468**	**23 684**	**7 674**	**8 716**	**11 521**	**15 261**	**88 830**	**151 708**	**152 037**

WC031 Theewaterskloof - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1	22	144	419	257	372	372	114	1 833	594	674	892	1 181	6 874	–	–
Governance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		22	144	419	257	372	372	114	1 833	594	674	892	1 181	6 874	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		146	949	2 762	1 694	2 450	2 453	748	12 075	3 913	4 444	5 874	7 781	45 288	108 020	110 200
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		146	949	2 762	1 694	2 450	2 453	748	12 075	3 913	4 444	5 874	7 781	45 288	108 020	110 200
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		118	768	2 236	1 372	1 984	1 986	606	9 777	3 168	3 598	4 756	6 300	36 668	43 688	41 837
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	6 000	6 271
Water management		39	257	749	459	664	665	203	3 274	1 061	1 205	1 593	2 110	12 281	8 224	24 088
Waste water management		78	511	1 487	912	1 319	1 321	403	6 502	2 107	2 393	3 163	4 190	24 387	29 464	11 478
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	286	1 861	5 417	3 323	4 806	4 812	1 468	23 684	7 674	8 716	11 521	15 261	88 830	151 708	152 037
Funded by:		89	577	1 679	1 030	1 490	1 492	455	7 342	2 379	2 702	3 572	4 731	27 537	34 900	36 380
National Government		144	936	2 726	1 672	2 419	2 421	739	11 918	3 862	4 386	5 798	7 680	44 700	108 020	110 200
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality																
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		232	1 513	4 405	2 702	3 909	3 913	1 194	19 260	6 241	7 088	9 369	12 411	72 237	142 920	146 580
Borrowing		32	209	610	374	541	542	165	2 666	864	981	1 297	1 718	10 000	–	–
Internally generated funds		21	138	402	247	357	357	109	1 758	570	647	855	1 133	6 593	8 788	5 457
Total Capital Funding		286	1 861	5 417	3 323	4 806	4 812	1 468	23 684	7 674	8 716	11 521	15 261	88 830	151 708	152 037

WC031 Theewaterskloof - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	Adjusted Budget	Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

WC031 Theewaterskloof - Supporting Table SA32 List of external mechanisms

External mechanism	Period of agreement 1.		Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation	Yrs/ Mths	Number			R thousand
Terra Analytics (Pty) Ltd.	Years	5	The Provision of Professional Services for the Execution and Maintenance of the General Valuation Roll for 2023/2024 – 2028/2029 and the Supplementary Roll from 2022/2023 - 2028/2029, in the Jurisdiction Area of the Theewaterskloof Municipality, in compliance with the Local Government: Municipal Property Rates Act, 2004 (Act No. 6 of 2004 as amended)	30 June 2029	3 314
Kunene Makopa Risk Solutions (Pty) Ltd.	Years	3	The Provision of Short Term Insurance for the Period from 01 January 2023 to 30 June 2025	30 June 2025	2 498
Siyanda Business Solutions (Pty) Ltd.	Years	3	Provision of Professional Services: Financial Management and Accounting Services for a Period from 01 Janury 2023 to 30 June 2025	30 June 2025	1 165
Payat Services (Pty) Ltd.	Years	3	Provision Of Bill Payments Services (Municipal Bills Rates & Services Payments) To Theewaterskloof Municipality for The Period from Date of Appointment Until 30 June 2026	30 June 2026	1 105
Ayanda Mbanga Communication (Pty) Ltd.	Years	3	The Appointment Of An Advertising Agency For The Period From Date Of Appointment To 30 June 2025	30 June 2025	1 883
Verso Financial Services (Pty) Ltd.	Years	3	Group Life Insurance Scheme For The Period From 01 July 2023 To 30 June 2026	30 June 2026	10 667
Greyton Electrical Contractors cc	Years	3	Tender for Labour Cost, Standby and Maintenance In Theewaterskloof Municipal Areas for the Period from 1 July 2023 Until 30 June 2026	30 June 2026	Rates
De Kock & Cronje (Pty) Ltd.	Years	3	Medium Voltage Switchgear Maintenance and Emergency Repair Work for Theewaterskloof Municicpality Electrical Area of Supply for a Period From Date of Appointment to 30 June 2026	30 June 2026	Rates
Zonart Labour & Distribution (Pty) Ltd.	Years	2	Supply and Delivery of Electrical Material - Store Items from Date of Appointment to 30 June 2026 (Sections A;B;D;E;F & G)	30 June 2026	1 313
Kader Technologies (Pty) Ltd.	Years	2	Supply and Delivery of Electrical Material - Store Items from Date of Appointment to 30 June 2026 (Section C)	30 June 2026	120
Sizwe DSD (Pty) Ltd.	Years	2	Supply and Delivery of Electrical Material - Store Items from Date of Appointment to 30 June 2026 (Section H)	30 June 2026	2 784
Actom Electrical Products	Years	2	Supply and Delivery of Electrical Material - Store Items from Date of Appointment to 30 June 2026 (Section J)	30 June 2026	792
VE Reticulation (Pty) Ltd.	Years	2	Supply and Delivery of LED Streetlights Luminaries to Theewaterskloof Municipality from Date of Appointment until 30 June 2026.	30 June 2026	Rates
Actom Electrical Products	Years	2	Supply And Delivery Of Medium Voltage Electrical Cables To Caledon And Villiersdorp Stores From Date Of Appointment Until 30 June 2026	30 June 2026	1 326
A.L. Abbott	Years	3	Provision of Services for the Taking of Water and Sewerage Samples, Analysing and Monitoring it in Botrivier, Caledon, Tesellarsdal, Genadendal, Grabouw, Greyton, Riviersonderend and Villiersdorp for the Period from Date of Appointment to 30 June 2026	30 June 2026	2 666
TWK Recycling and Waste Management (Pty) Ltd.	Years	3	Provision of Recycling Services in Grabouw, Villiersdorp, Caledon, Greyton and Riviersonderend from date of appointment to 30 June 2026	30 June 2026	2 228
Enviro Care TWK (Pty) Ltd.	Years	3	Provision of Recycling Services in Grabouw, Villiersdorp, Caledon, Greyton and Riviersonderend from date of appointment to 30 June 2026	30 June 2026	2 714
Khubeka Construction (Pty) Ltd.	Years	1	Upgrading of Botrivier Waste Water Treatment Works: Phase 1	12 July 2024	7 939
Inenzo Water (Pty) Ltd.	Years	2	Upgrading of Villiersdorp Water Treatment Works	15 January 2025	21 160
Katemo General Trading	Years	1	Upgrading Of Pineview Sports Grounds, Grabouw - Phase 1	31 December 2024	8 516
Moreki Distributors	Years	3	The Appointment Of A Service Provider To Supply And Deliver Non-Flush Chemical Toilets To Various Areas In Theewaterskloof Municipal Area On An Ad-Hoc Basis For The Period From Date Of Appointment To June 2025	30 June 2025	1 890
PHP Supplies (Pty) Ltd.	Years	3	Supply and Delivery of Emergency Housing Materials on a AD-HOC Basis from date of Appointment to 30 June 2026	30 June 2026	421
Hugodor Boerdery	Years	9,9	The Lease Of A Portion Of Portion 7 Of The Farm Radyn No.24, Known As Phillipsdale, Villiersdorp, Approxamately 3,4 Hectares In Size	31 March 2034	
Realmtrac cc	Years	3	Supply And Installation Of Vehicle Tracking System And Monitoring For The Period From Date Of Appointment Until 30 June 2026	30 June 2026	170
Pienaar Brothers (Pty) Ltd.	Years	3	Supply and Delivery of Personal Protective Clothing and Equipment from Date of Appointment to 30 June 2026	30 June 2026	3 687
TJH Property Investments (Pty) Ltd.	Years	3	Supply and Delivery of Personal Protective Clothing and Equipment from Date of Appointment to 30 June 2026	30 June 2026	1 245
Total Computer Services (Pty) Ltd.	Years	3	Supply, Implement and Managea computerised Traffic Contravention Management System for the Processing of Trafficand Law enforcement Offences and the Provision of Operational Support and Maintenance from date of Appointment until 30 June 2026	30 June 2026	245

WC031 Theewaterskloof - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1			–											–
Contract 2			–											–
Contract 3 etc			–											–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
ODM Dumping on Karwyderskraal			1 900											1 900
Contract 2			1 500											1 500
Haulage Cost to Karwyderskraal			4 704											4 704
Total Operating Expenditure Implication		–	8 104	–	–	–	–	–	–	–	–	–	–	8 104
Capital Expenditure Obligation By Contract	2													
Contract 1			–											–
Contract 2			–											–
Contract 3 etc			–											–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	8 104	–	–	–	–	–	–	–	–	–	–	8 104
Entities:														
Revenue Obligation By Contract	2													
Contract 1			–											–
Contract 2			–											–
Contract 3 etc			–											–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1			–											–
Contract 2			–											–
Contract 3 etc			–											–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1			–											–
Contract 2			–											–
Contract 3 etc			–											–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		25 927	43 679	51 079	81 896	135 748	135 748	45 288	114 020	116 471
Roads Infrastructure		15 441	8 707	11 847	–	6 742	6 742	45 288	108 020	110 200
Roads		6 935	8 707	11 847	–	6 742	6 742	45 288	108 020	110 200
Road Structures		8 506	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1 323	3 559	8 108	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		1 323	3 559	8 108	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 029	9 473	4 880	5 913	4 206	4 206	–	6 000	6 271
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		1 029	9 473	4 880	5 913	4 206	4 206	–	6 000	6 271
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		526	6 888	20 793	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes			95		–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		30	–		–	–	–	–	–	–
Distribution		497	6 793	20 793	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		3 783	8 741	5 450	75 983	124 800	124 800	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		3 783	7 599	5 450	75 983	124 800	124 800	–	–	–
Waste Water Treatment Works		–	757	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	384	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		3 824	6 311	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		3 824	6 311		–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Assets		–	874	2 587	7 200	–	–	–	–	–
Community Facilities		–	874	2 587	7 200	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	274	728	7 200	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	600	–	–	–	–	–	–	–
Police		–	–	1 859	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		451	865	–	–	–	–	–	–	–
Operational Buildings		451	865	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		451	865	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		108	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		108	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		108	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Computer Equipment		1 070	152	1 521	1 222	1 083	1 083	50	–	–
Computer Equipment		1 070	152	1 521	1 222	1 083	1 083	50	–	–
Furniture and Office Equipment		1 161	1 387	770	701	836	836	374	–	–
Furniture and Office Equipment		1 161	1 387	770	701	836	836	374	–	–
Machinery and Equipment		408	20 210	2 099	1 403	14	14	50	–	–
Machinery and Equipment		408	20 210	2 099	1 403	14	14	50	–	–
Transport Assets		–	1 731	–	–	–	–	–	–	–
Transport Assets		–	1 731	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-			-			
Policing and Protection		-	-	-			-			
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-			-			
Policing and Protection		-	-	-			-			
Zoological plants and animals		-	-	-			-			
Total Capital Expenditure on new assets	1	29 125	68 898	58 057	92 422	137 680	137 680	45 762	114 020	116 471

WC031 Theewaterskloof - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

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Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		26 490	8 953	6 605	6 500	6 885	6 885	–	–	–
Roads Infrastructure		148	–	–	–	6 300	6 300	–	–	–
Roads		–	–	–	–	6 300	6 300	–	–	–
Road Structures		148	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		5 882	1 075	6 551	1 500	72	72	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		150	832	–	–	–	–	–	–	–
LV Networks		5 732	243	6 551	1 500	72	72	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		10 642	7 456	–	5 000	514	514	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	144	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	457	–	–	–	–	–	–	–
Water Treatment Works		3 229	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		7 413	6 854	–	5 000	514	514	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	50	54	–	–	–	–	–	–
Pump Station		–	50	–	–	–	–	–	–	–
Reticulation		–	–	54	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		9 817	373	–	–	–	–	–	–	–
Landfill Sites		212	373	–	–	–	–	–	–	–
Waste Transfer Stations		9 605	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Assets		–	1 563	79	–	–	–	–	–	–
Community Facilities		–	1 563	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	1 563	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	79	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	79	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

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Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Computer Equipment		–	–	35	45	–	–	–	–	–
Computer Equipment		–	–	35	45	–	–	–	–	–
Furniture and Office Equipment		87	–	36	16	–	–	–	–	–
Furniture and Office Equipment		87	–	36	16	–	–	–	–	–
Machinery and Equipment		159	56	75	18	–	–	–	–	–
Machinery and Equipment		159	56	75	18	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-			-			
Zoological plants and animals		-	-	-			-			
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-			-			
Zoological plants and animals		-	-	-			-			
Total Capital Expenditure on renewal of existing assets	1	**26 736**	**10 572**	**6 829**	**6 579**	**6 885**	**6 885**	–	–	–
		–	–	–						
Renewal of Existing Assets as % of total capex		*27,1%*	*7,3%*	*5,4%*	*3,0%*	*3,8%*	*3,8%*	*0,0%*	*0,0%*	*0,0%*
Renewal of Existing Assets as % of deprecn"		*84,5%*	*32,6%*	*20,0%*	*18,4%*	*19,3%*	*19,3%*	*0,0%*	*0,0%*	*0,0%*

WC031 Theewaterskloof - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	85 037	89 039	119 382	89 159	95 748	95 748	104 798	109 514	112 252
Roads Infrastructure	23 364	25 447	41 776	25 300	26 169	26 169	28 898	30 198	30 953
Roads	23 277	25 379	41 772	25 217	26 096	26 096	28 849	30 148	30 901
Road Furniture	88	68	4	84	74	74	48	51	52
Storm water Infrastructure	119	84	26	183	107	107	210	219	225
Drainage Collection	–	–	–	3	–	–	10	10	11
Storm water Conveyance	119	84	26	180	107	107	200	209	214
Electrical Infrastructure	13 864	13 609	13 604	13 533	12 545	12 545	15 283	15 971	16 370
LV Networks	13 864	13 609	13 604	13 533	12 545	12 545	15 283	15 971	16 370
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	16 827	18 914	26 083	17 991	20 151	20 151	21 459	22 425	22 985
Dams and Weirs	–	25	4	16	–	–	25	26	27
Water Treatment Works	3 806	3 560	4 931	4 755	5 174	5 174	7 235	7 561	7 750
Distribution	13 021	15 329	21 148	13 219	14 977	14 977	14 199	14 838	15 209
Sanitation Infrastructure	26 970	27 303	35 759	27 504	32 670	32 670	34 231	35 771	36 666
Pump Station	142	223	74	330	12	12	145	152	156
Reticulation	18 803	19 558	25 901	19 040	24 551	24 551	25 773	26 933	27 606
Waste Water Treatment Works	8 024	7 522	9 784	8 134	8 106	8 106	8 313	8 687	8 904
Solid Waste Infrastructure	3 893	3 683	2 135	4 648	4 106	4 106	4 718	4 930	5 053
Landfill Sites	3 893	3 683	2 112	4 643	4 102	4 102	4 713	4 925	5 048
Waste Drop-off Points	–	–	22	4	4	4	5	5	5
Rail Infrastructure	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	11 543	16 412	16 842	13 553	11 512	11 512	13 998	14 628	14 993
Community Facilities	10 958	15 983	15 197	13 038	11 149	11 149	13 604	14 216	14 572
Halls	1 640	1 513	1 660	1 451	1 540	1 540	1 834	1 916	1 964
Museums	3	–	–	50	–	–	10	10	11
Libraries	289	69	225	210	14	14	–	–	–
Cemeteries/Crematoria	136	171	337	272	162	162	909	950	974
Public Open Space	7 911	13 154	11 868	8 807	8 183	8 183	9 630	10 064	10 315
Nature Reserves	943	990	1 049	2 071	1 196	1 196	1 104	1 154	1 183
Public Ablution Facilities	37	29	27	76	17	17	82	86	88
Taxi Ranks/Bus Terminals	–	57	32	101	36	36	35	37	37
Sport and Recreation Facilities	585	429	1 645	515	362	362	394	411	422
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	585	429	1 645	515	362	362	394	411	422
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	24	11	90	40	40	40	42	43
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	24	11	90	40	40	40	42	43
Improved Property	–	24	11	90	40	40	40	42	43

WC031 Theewaterskloof - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Other assets	8 987	10 137	10 047	9 938	9 168	9 168	11 352	11 863	12 159
Operational Buildings	8 019	8 743	8 342	9 028	8 414	8 414	10 533	11 007	11 283
Municipal Offices	7 504	8 267	7 889	8 625	8 113	8 113	10 278	10 740	11 009
Workshops	515	476	453	404	302	302	256	267	274
Housing	968	1 394	1 705	909	754	754	818	855	877
Social Housing	968	1 394	1 705	909	754	754	818	855	877
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	8 754	–	8 324	8 360	10 596	10 596	9 905	10 351	10 609
Servitudes				–	–	–	–	–	–
Licences and Rights	8 754	–	8 324	8 360	10 596	10 596	9 905	10 351	10 609
Computer Software and Applications	8 754		8 324	8 360	10 596	10 596	9 905	10 351	10 609
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	163	236	223	136	304	304	206	215	220
Furniture and Office Equipment	163	236	223	136	304	304	206	215	220
Machinery and Equipment	665	990	888	1 472	1 534	1 534	764	799	819
Machinery and Equipment	665	990	888	1 472	1 534	1 534	764	799	819
Transport Assets	4 590	4 533	4 845	5 227	5 922	5 922	7 618	7 961	8 160
Transport Assets	4 590	4 533	4 845	5 227	5 922	5 922	7 618	7 961	8 160
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	119 741	121 372	160 562	127 935	134 824	134 824	148 681	155 371	159 256
	–	–	–						
R&M as a % of PPE & Investment Property	*10,1%*	*10,1%*	*12,2%*	*7,7%*	*8,9%*	*8,9%*	*9,6%*	*9,3%*	*8,8%*
R&M as % Operating Expenditure	*19,5%*	*15,1%*	*17,9%*	*16,2%*	*16,0%*	*16,0%*	*17,6%*	*17,6%*	*17,5%*

WC031 Theewaterskloof - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		25 507	25 197	27 947	29 395	28 675	28 675	28 526	28 526	28 526
Roads Infrastructure		3 805	4 330	4 209	4 241	4 221	4 221	4 221	4 221	4 221
Roads		3 805	4 330	4 209	4 241	4 221	4 221	4 221	4 221	4 221
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		486	487	490	493	493	493	493	493	493
Drainage Collection		486	487	490	493	493	493	493	493	493
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2 592	3 521	3 727	3 729	3 729	3 729	3 579	3 579	3 579
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		49	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		9	301	304	304	304	304	716	716	716
MV Substations		457	576	582	582	582	582	716	716	716
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		609	762	767	767	767	767	716	716	716
LV Networks		1 468	1 881	2 074	2 076	2 076	2 076	1 432	1 432	1 432
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		5 243	6 954	7 556	7 752	7 252	7 252	7 252	7 252	7 252
Dams and Weirs		36	36	36	36	36	36	36	36	36
Boreholes		129	126	128	128	128	128	128	128	128
Reservoirs		419	666	657	740	540	540	540	540	540
Pump Stations		575	907	1 003	1 028	1 028	1 028	1 028	1 028	1 028
Water Treatment Works		970	1 324	1 302	1 354	1 154	1 154	1 154	1 154	1 154
Bulk Mains		188	268	310	317	317	317	317	317	317
Distribution		2 926	3 626	4 118	4 150	4 050	4 050	4 050	4 050	4 050
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		5 237	5 644	9 545	9 597	9 397	9 397	9 397	9 397	9 397
Pump Station		61	61	62	62	62	62	62	62	62
Reticulation		1 469	2 451	6 342	6 396	6 196	6 196	6 196	6 196	6 196
Waste Water Treatment Works		3 706	3 131	3 141	3 140	3 140	3 140	3 140	3 140	3 140
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		8 144	4 261	2 421	3 584	3 584	3 584	3 584	3 584	3 584
Landfill Sites		7 660	2 722	452	1 544	1 544	1 544	1 544	1 544	1 544
Waste Transfer Stations		484	1 539	1 969	2 040	2 040	2 040	2 040	2 040	2 040
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		22	(7)	31	22	122	122	122	122	122
Community Facilities		22	(7)	31	22	122	122	122	122	122
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		22	(7)	31	22	122	122	122	122	122
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties		1 661	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		1 661	–	–	–	–	–	–	–	–
Improved Property		1 661	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		848	1 713	982	1 003	1 923	1 923	1 923	1 923	1 923
Operational Buildings		848	1 713	982	1 003	1 923	1 923	1 923	1 923	1 923
Municipal Offices		848	1 713	982	1 003	1 923	1 923	1 923	1 923	1 923
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		130	59	59	61	61	61	61	61	31
Servitudes		–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Licences and Rights		130	59	59	61	61	61	61	61	31
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		130	59	59	61	61	61	61	61	31
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		495	985	868	832	762	762	762	762	762
Computer Equipment		495	985	868	832	762	762	762	762	762
Furniture and Office Equipment		513	737	645	707	607	607	607	607	607
Furniture and Office Equipment		513	737	645	707	607	607	607	607	607
Machinery and Equipment		570	1 011	818	843	793	793	793	793	793
Machinery and Equipment		570	1 011	818	843	793	793	793	793	793
Transport Assets		1 904	2 782	2 838	2 948	2 748	2 748	2 748	2 748	2 748
Transport Assets		1 904	2 782	2 838	2 948	2 748	2 748	2 748	2 748	2 748
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-			-			
Immature		-	-	-			-			
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-			-			
Total Depreciation	1	31 651	32 476	34 188	35 811	35 691	35 691	35 541	35 541	35 511

WC031 Theewaterskloof - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**36 706**	**58 355**	**54 475**	**103 562**	**22 947**	**22 947**	**36 668**	**37 688**	**35 566**
Roads Infrastructure		5 018	4 704	6 769	15 150	–	–	–	–	–
Roads		2 480	4 704	6 769	15 150	–	–	–	–	–
Road Structures		2 537	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	2 000	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	2 000	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	1 785	6 395	11 200	359	359	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	782	–	–	–	–	–	–
LV Networks		–	1 785	5 614	11 200	359	359	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		5 399	21 416	18 386	21 593	3 056	3 056	5 000	–	22 042
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		1 966	7 921	9 820	4 000	–	–	–	–	5 351
Bulk Mains		3 433	9 888	–	–	–	–	–	–	–
Distribution		–	3 607	8 566	17 593	3 056	3 056	5 000	–	16 691
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		26 290	30 368	21 838	52 619	19 532	19 532	31 668	37 688	13 524
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		55	–	3 171	25 909	6 127	6 127	10 793	–	2 199
Waste Water Treatment Works		24 281	27 063	8 364	26 710	13 404	13 404	20 875	37 688	11 324
Outfall Sewers		1 954	3 305	10 303	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	83	1 087	1 000	–	–	–	–	–
Landfill Sites			83		500	–	–	–	–	–
Waste Transfer Stations				1 087	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	500	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		–	**1 169**	**6 585**	**7 062**	**5 234**	**5 234**	–	–	–
Community Facilities		–	727	1 140	3 642	2 721	2 721	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police					2 742	721	721			
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares			727	1 140	900	2 000	2 000			
Sport and Recreation Facilities										
Indoor Facilities			441	5 445	3 420	2 513	2 513			
Outdoor Facilities										
Capital Spares			441	5 445	3 420	2 513	2 513			
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings		12								
Municipal Offices		12								
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores		12								
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment		316			50					
Computer Equipment		316			50					
Furniture and Office Equipment			422	145						
Furniture and Office Equipment			422	145						
Machinery and Equipment				76						
Machinery and Equipment				76						

WC031 Theewaterskloof - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Transport Assets		5 830	5 382	–	10 000	7 424	7 424	6 400	–	–
Transport Assets		5 830	5 382	–	10 000	7 424	7 424	6 400	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	**42 865**	**65 328**	**61 281**	**120 674**	**35 604**	**35 604**	**43 068**	**37 688**	**35 566**
Upgrading of Existing Assets as % of total capex		*43,4%*	*45,1%*	*48,6%*	*54,9%*	*19,8%*	*19,8%*	*48,5%*	*24,8%*	*23,4%*
Upgrading of Existing Assets as % of deprecn"		*135,4%*	*201,2%*	*179,2%*	*337,0%*	*99,8%*	*99,8%*	*121,2%*	*106,0%*	*100,2%*

WC031 Theewaterskloof - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 1 - Directorate Finance		110	–	–				
Vote 2 - Community Services		6 400	–	–				
Vote 3 - Corporate services		364	–	–				
Vote 4 - Electricity		–	6 000	6 271				
Vote 5 - Economic Development and Planning		45 288	108 020	110 200				
Vote 6 - Office of the Municipal Manager		–	–	–				
Vote 7 - Housing		–	–	–				
Vote 8 - Technical and Infrastructure Implementation Servic		–	–	–				
Vote 9 - Public safety		–	–	–				
Vote 10 - Road transport		–	–	–				
Vote 11 - Sport and recreation		–	–	–				
Vote 12 - Waste management		–	–	–				
Vote 13 - Waste water management		24 387	29 464	11 478				
Vote 14 - Water		12 281	8 224	24 088				
Vote 15 - Directorate Development and Community Service		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**88 830**	**151 708**	**152 037**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Directorate Finance								
Vote 2 - Community Services								
Vote 3 - Corporate services								
Vote 4 - Electricity								
Vote 5 - Economic Development and Planning								
Vote 6 - Office of the Municipal Manager								
Vote 7 - Housing								
Vote 8 - Technical and Infrastructure Implementation Services								
Vote 9 - Public safety								
Vote 10 - Road transport								
Vote 11 - Sport and recreation								
Vote 12 - Waste management								
Vote 13 - Waste water management								
Vote 14 - Water								
Vote 15 - Directorate Development and Community Services								
List entity summary if applicable								
Total future operational costs		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**
Net Financial Implications		**88 830**	**151 708**	**152 037**	**–**	**–**	**–**	**–**

WC031 Theewaterskloof - Supporting Table SA36 Detailed capital budget

R thousand

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2025/26 Medium Term Revenue & Expenditure Framework		
												Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:														
List all capital projects grouped by Function														
Electricity Distribution	Electrification TWK Area		New											
Electricity Distribution	Electrification TWK Area		New			SO6	Electrical Infrastructure	LV Networks	Ward 6	19°16'50.35"E	33°59'37.64"S		5 217	5 45
Human Settlements	Greyton Erf 595, 538(Yield reduced)(393)		New			SO6	Electrical Infrastructure	LV Networks	Ward 3	19°25'41.38"E	34°14'50.88"S		783	818
Human Settlements	Bothvier Beaumont (1046 IRDF Services Ph2(774)		New			SO9	Housing	Social Housing	Ward 2	19°36'54.1"E	34°03'22.3"S	10 000	16 000	-
Human Settlements	Villiersdorp Destiny Farm (1133)		New			SO9	Housing	Social Housing	Ward 7	19°11'51.3"E	34°13'16.2"S	12 400	4 720	-
Human Settlements	Caledon Riemvasmaak (811) increased to (1014)		New			SO9	Housing	Social Housing	Ward 6	19°16'38.9"E	33°59'31.3"S	10 560	38 700	84 200
Human Settlements	Greater Villiersdorp UISP (2600)		New			SO9	Housing	Social Housing	Ward 3	19°25'38.4"E	34°14'49.2"S	6 119	11 980	16 000
Human Settlements	Gypsy Queen		New			SO9	Housing	Social Housing	Ward 5 and 6	19°16'45.3"E	33°59'08.3"S	5 621	-	-
Human Settlements	Grabouw Hillside (321) (102+219)		New			SO9	Housing	Social Housing	Ward 11	19°00'34.9"E	34°09'17.6"S	-	16 000	-
Roads & Stormwater	Upgrading of Villiersdorp Access Road		Upgrading			SO9	Housing	Social Housing	Ward 13	18°59'19.4"E	34°08'39.6"S	-	20 640	-
Sewerage Treatment Works	Upgrading of Botrivier Waste Waster Treatment Works (WWTW) Phase 2		Upgrading			SO6	Roads Infrastructure	Roads				-	-	-
Sewerage Treatment Works	Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1		Upgrading			SO6	Sanitation Infrastructure	Waste Water Treatment Works	Ward 7	34.23401497	19.20651496	13 594	21 653	-
Sewerage Networks	Grabouw Waste Water Treatment Plant Upgrade		Upgrading			SO6	Sanitation Infrastructure	Waste Water Treatment Works	Ward 1	-34.138177	19.924552	-	7 811	5 670
Water Treatment Works	Upgrade of Villiersdorp Water Treat Works (WTW)		Upgrading			SO6	Sanitation Infrastructure	Waste Water Treatment Works	Ward 13	34.15742802	19.0203104	7 281	8 224	2 046
Water Distribution	Villiersdorp Destiny Farm Reservoir		Upgrading			SO6	Water Supply Infrastructure	Water Treatment Works	Ward 5	-33.99856109	19.2949875	-	-	977
Water Distribution	Grabouw WEST bulk supply upgrades Steenbras upper NEW 6.5Ml Steenbras upper reservoir & supply lines		Upgrading			SO6	Water Supply Infrastructure	Reservoirs				-	-	15 714
Finance and administration	Upgrading of Fleet		Upgrading			SO6	Water Supply Infrastructure	Distribution				5 000	-	-
Waste water management	Up-grading of Grabouw Gypsy Queen Bulk Sewer and Water Provision		Upgrading			SO4	Transport Assets	Transport Assets				10 753	-	-
Water management	Smart meter replacement		Upgrading			SO6	Sanitation Infrastructure	Reticulation				5 000	-	-
Housing	Greater Grabouw		New			SO6	Water Supply Infrastructure	Distribution				300	-	-
Finance and administration	Furniture and Office Equipment		New			SO9	Roads Infrastructure	Roads				374	-	-
Finance and administration	Machinery and Equipment		New			SO4	Furniture and Office Equipment	Furniture and Office Equipment				50	-	-
Finance and administration	Computer Equipment		New			SO4	Machinery and Equipment	Machinery and Equipment				50	-	-
Housing	Grabouw- Hillside Tops		New			SO4	Computer Equipment	Computer Equipment				268	-	-
Waste water management	Upgrading of Caledon Waste Water Treatment Works (WWTW) Phase 5		Upgrading			SO9	Roads Infrastructure	Roads				-	-	1 000
Waste water management	Upgrading of Greyton Waste Water Treatment Works (WWTW)		Upgrading			SO6	Sanitation Infrastructure	Waste Water Treatment Works				-	-	2 609
Water management	Upgrading of the Ultra Fultration Plant in Genadendal		Upgrading			SO6	Sanitation Infrastructure	Waste Water Treatment Works				-	-	2 609
Water management	Upgrade of RSE Ultra Fultration Plant		Upgrading			SO6	Water Supply Infrastructure	Water Treatment Works				-	-	2 743
Finance and administration	Purchase of Fleet		Upgrading			SO6	Water Supply Infrastructure	Water Treatment Works				-	-	-
						SO4	Transport Assets	Transport Assets				1 400	-	-
Parent Capital expenditure														
Entities:												88 830	151 708	152 037
List all capital projects grouped by Entity														
Entity A														
Water project A														
Entity B														
Electricity project B														
Entity Capital expenditure												-	-	-
Total Capital expenditure												88 830	151 708	152 037

WC031 Theewaterskloof - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand												
Function	Project name	Type	Own Strategic Objectives	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:												
List all capital projects grouped by Function												
Water	Tesselaarsdal water network upgrading	Upgrading	1 & 5	*Tesselaarsdal*	*19° 31' 22"*	*34° 22' 37"*	2025	2 657	201		3 215	
Water	Grabouw bulk water upgrading phase 5.2	Upgrading	1, 5, 6	*Grabouw*	*19° 00' 48"*	*34° 09' 11"*	2025	7 136	–		8 634	
Water	Villiersdorp water purification plant upgrading, phase 1	Upgrading	1, 5, 6	*Villiersdorp*	*19° 16' 59"*	*33° 59' 01"*	2025	4 662	10 418	10 692	2 580	
Water	Greyton Provision, Upgrade and Maintenance of Water Booster Pump Station	Upgrading	1, 5, 6	*Greyton*	*19° 37' 00"*	*34° 03' 00"*	2025	2 800	57		3 388	
Sanitation	Caledon bulk sewer upgrading	Upgrading	1, 5, 6	*Caledon*	*19° 25' 45"*	*34° 14' 30"*	2025	5 000	–		6 050	6 655
Sanitation	Caledon wastewater treatment plant upgrading	Upgrading	1, 5, 6	*Caledon*	*19° 25' 45"*	*34° 14' 30"*	2025	6 500	–		7 865	
Sanitation	Greyton wastewater treatment plant upgrading	Upgrading	1, 5, 6	*Greyton*	*19° 37' 00"*	*34° 03' 00"*	2025	3 000	–		3 000	
Sanitation	Botrivier wastewater treatment plant upgrading	Upgrading	1, 5, 6	*Botrivier*	*19° 12' 18"*	*34° 13' 33"*	2025	7 948	5 811	10 149	13 307	8 164
Sanitation	Botrivier septic tank eradication	New	1, 5	*Botrivier*	*19° 12' 18"*	*34° 13' 33"*	2025	2 609	160		3 157	3 472
Sanitation	Greyton Upgrading of the Housing Bulk Sewer Connection on Erf 595	New	1, 5, 6	*Greyton*	*19° 37' 00"*	*34° 03' 00"*	2025	600	167		726	
Sport	Grabouw upgrading of Pineview Park Sportground, Phase 1	Upgrading	1, 5	*Grabouw*	*19° 00' 48"*	*34° 09' 11"*	2024	2 670	2 513			
Cemeteries	Construction of Caledon Cemetery Access Paths	New	1	*Caledon*	*19° 25' 45"*	*34° 14' 30"*	2025	2 742	721			
Roads & Stormwater	Upgrading of the Caledon Waste Transfer Facility (WTF) Entrance	New	1, 5, 6	*Caledon*	*19° 25' 45"*	*34° 14' 30"*	2025	5 500	–		6 655	
Entities:												
List all capital projects grouped by Entity												
Entity Name												
Project name												

WC031 Theewaterskloof - Supporting Table SA38 Consolidated detailed operational projects

R thousand			2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Own Strategic Objectives	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: *List all operational projects grouped by Function*					
Executive and council	WC031_Strategic Management Governance	SO2	5 009	5 234	5 365
Planning and development	WC031_IDP Implementation and Monitoring	SO2	1 310	1 368	1 403
Planning and development	WC031_Performance Management and Compliance (Ignite)	SO2	17	18	18
Planning and development	WC031_IDP Implementation and Monitoring - Printing and Stationary	SO2	8	8	8
Planning and development	WC031_IDP Public Participation	SO2	6	6	6
Planning and development	WC031_Annual Report	SO2	25	26	27
Planning and development	WC031_PMS Policy Review	SO2	16	17	17
Planning and development	WC031_SDBIP	SO2	0	0	0
Planning and development	WC031_IDP Baseline Assessment	SO2	–	–	–
Internal audit	WC031_Good Governance Fraud Prevention	SO2	3 322	3 471	3 558
Internal audit	WC031_Good Governance Fraud Prevention - Printing and Stationary	SO2	1	1	1
Internal audit	WC031_External Review of Internal Audit Department	SO2	–	–	–
Finance and administration	Default Projects	SO4	5 546	5 796	5 940
Finance and administration	WC031_Community Services Administration and Planning - Sundry Consumables	SO3	–	–	–
Finance and administration	WC031_Maintenance Furniture and Equipment - Maintenance Materials	SO3	6	6	6
Finance and administration	WC031_Maintenance Grounds and Buildings - Maintenance Materials	SO3	1 066	1 114	1 142
Finance and administration	WC031_Administration Management	SO3	21 858	22 842	23 413
Finance and administration	WC031_Maintenance Grounds and Buildings	SO3	2 922	3 054	3 130
Finance and administration	WC031_Maintenance Furniture and Equipment - Maintenance Materials	SO3	–	–	–
Finance and administration	WC031_Maintenance Furniture and Equipment - Photocopier	SO3	197	206	211
Finance and administration	WC031_Fuel and Maintenance - New vehicle Ford Figo	SO3	9	9	9
Finance and administration	WC031_Airtime modems Ad hoc	SO3	3	3	3
Finance and administration	WC031_Administration Management - Sundry Consumables	SO3	102	106	109
Finance and administration	WC031_Administration Management - Refreshments	SO3	967	1 011	1 036
Finance and administration	WC031_Administration Management - Printing and Stationary	SO3	262	274	280
Finance and administration	WC031_Fuel and Maintenance - Emergency Generator	SO3	80	84	86
Finance and administration	WC031_Fuel and Maintenance - CAM 12217	SO3	40	42	43
Finance and administration	WC031_Staff Training	SO3	464	485	497
Finance and administration	WC031_Local Government Conference	SO3	–	–	–
Finance and administration	WC031_Fuel and Maintenance - New Vehicle Elec Bakkie	SO3	50	52	53
Finance and administration	WC031_Municipal Court	SO4	121	126	130
Finance and administration	WC031_Legal Services	SO3	4 832	5 049	5 175
Finance and administration	WC031_Fuel and Maintenance Mayor Vehicle Licence	SO4	1	1	1
Finance and administration	WC031_Fuel and Maintenance Speaker Vehicle Licence	SO4	1	1	1
Finance and administration	WC031_Municipal Court_Foreign Language Interpreters	SO4	32	33	34
Finance and administration	WC031_Municipal Court_Maintenance of photocopier	SO4	3	3	3
Finance and administration	WC031_Municipal Court	SO4	20	21	21
Finance and administration	WC031_Municipal Court - Refreshments	SO4	8	8	9
Finance and administration	WC031_Municipal Court - Sundry Consumables	SO4	15	16	16
Executive and council	WC031_Good Governance & Council Support	SO2	20 198	21 107	21 635
Executive and council	WC031_Public Participation	SO2	10	10	10
Executive and council	WC031_CDW Grants	SO2	60	63	64
Executive and council	WC031_New ward committee member training	SO2	–	–	–
Executive and council	WC031_Strategic Session	SO2	95	99	102
Executive and council	WC031_Retired Professional -Council Support	SO2	178	186	191
Executive and council	WC031_Fuel and Maintenance - TWK 1 WP	SO2	65	68	70
Executive and council	WC031_Fuel and Maintenance - TWK 3 WP	SO2	72	75	77
Executive and council	WC031_Other Expenditure Stock Losses	SO2	95	99	102
Executive and council	WC031_ CDW Grant-Project Supported Socio Economic	SO2	26	27	28
Executive and council	WC031_Fuel and Maintenance Mayor Vehicle Repairs	SO2	5	5	6
Executive and council	WC031_Fuel and Maintenance Mayor Vehicle Maintenance	SO2	–	–	–
Executive and council	WC031_Speaker Supporting Projects	SO2	–	–	–
Executive and council	WC031_Deputy Mayor Supporting Projects	SO2	–	–	–
Executive and council	WC031_Good Governance & Council Support - Sundry Consumables	SO2	2	2	2
Executive and council	WC031_Junior Council Projects	SO2	11	12	12
Executive and council	WC031_Good Governance Council Support - Printing and Stationary	SO2	19	20	20
Executive and council	WC031_CDW Grants - Printing and Stationary	SO2	10	10	11
Executive and council	WC031_Ward Committee Induction Purposes - Printing and Stationary	SO2	–	–	–
Executive and council	WC031_Ward Committee Training	SO2	19	20	20
Executive and council	WC031_CDW Grant	SO2	10	10	11
Executive and council	WC031_Socio Economic Projects Gender Based Violence (CDW)	SO2	–	–	–
Executive and council	WC031_Council Conferences	SO2	71	74	76
Executive and council	WC031_Junior Town Council Projects (meetings & training)	SO2	–	–	–
Executive and council	WC031_Public Participation including Public Meetings and Imbizo's	SO2	95	99	102
Executive and council	WC031_ Ward Committees	SO2	169	176	180
Executive and council	WC031_Socio Economic Projects Sanitary Towel Project (CDW)	SO2	7	7	7
Executive and council	WC031_Council Data Projector/Screen/Speakers/Microphone	SO2	–	–	–
Executive and council	WC031_Human Resource Management	SO2	17 493	18 280	18 737
Executive and council	WC031_Good Governance and Council Support	SO2	50	52	54
Finance and administration	WC031_Covid Project PPE	SO3	11	11	12
Finance and administration	WC031_Women's day	SO3	–	–	–
Finance and administration	WC031_Employee Wellbeing	SO3	265	277	284
Finance and administration	WC031_OH&S System ISO 45001	SO3	160	167	171
Finance and administration	WC031_Performance Management and Compliance (PM System)	SO3	200	209	214
Finance and administration	WC031_Financial Management Capability Grant	SO3	80	84	86
Finance and administration	WC031_Airtime Ad hoc	SO3	8	8	8
Finance and administration	WC031_Collaborator Recruitment Portal: Hosting Fee (SOW 7)	SO3	50	52	54
Finance and administration	WC031_MMC Training	SO3	300	314	321
Finance and administration	WC031_Staff Training (Peace Officer)	SO3	10	10	11
Finance and administration	WC031_SETA	SO3	–	–	–
Finance and administration	WC031_OH & S system- ISO 45001 2018	SO3	–	–	–
Finance and administration	WC031_Risk Management	SO3	–	–	–
Finance and administration	WC031_Renovation of Council Chambers	SO3	–	–	–
Finance and administration	WC031_Financial Viability and Management	SO4	73 833	77 155	79 084
Finance and administration	WC031_Depreciation - Intangible Assets - Computer Software and Applications	SO4	61	61	31
Finance and administration	WC031_Depreciation - Computer Equipment	SO4	954	963	968
Finance and administration	WC031_IT Services and Support	SO4	4 482	4 684	4 801

Finance and administration	WC031_ICT & Computer Materials/Equipment	SO4	300	314	321
Finance and administration	WC031_Collaborator Annual License Fee	SO4	366	383	392
Finance and administration	WC031_Elec EcWin Software	SO4	80	84	86
Finance and administration	WC031_Collaborator Consumer Portal and App Annual License	SO4	49	51	52
Finance and administration	WC031_CCTV Camera Software Annual Licenses	SO4	100	105	107
Finance and administration	WC031_Flotron Technical	SO4	116	121	124
Finance and administration	WC031_IMQS Technical	SO4	130	136	139
Finance and administration	WC031_Website Domains and Hosting	SO4	120	125	129
Finance and administration	WC031_Electronic Law Library	SO4	9	9	10
Finance and administration	WC031_TCS	SO4	50	52	54
Finance and administration	WC031_Metval/Metgovis Valuation Systems	SO4	90	94	96
Finance and administration	WC031_Payday HR & Payroll	SO4	350	366	375
Finance and administration	WC031_Microsoft EA	SO4	3 800	3 971	4 070
Finance and administration	WC031_Vesta Phoenix Financial System	SO4	1 809	1 890	1 938
Finance and administration	WC031_Adobe Pro - Community Services	SO4	–	–	–
Finance and administration	WC031_Ignite SDBIP	SO4	636	665	681
Finance and administration	WC031_Abakus Annual License charges	SO4	–	–	–
Finance and administration	WC031_Sophos Annual License	SO4	150	157	161
Finance and administration	WC031_Email Security	SO4	200	209	214
Finance and administration	WC031_Network Security	SO4	300	314	321
Finance and administration	WC031_CellC RT15	SO4	400	418	428
Finance and administration	WC031_Cabling	SO4	100	105	107
Finance and administration	WC031_Advanced Pro Support	SO4	300	314	321
Finance and administration	WC031_Virtual Servers (Phoenix/Collab)	SO4	–	–	–
Finance and administration	WC031_Fibre Internet Lines	SO4	700	732	750
Finance and administration	WC031_Radio/Microwave Equipment	SO4	50	52	54
Finance and administration	WC031_Collaborator Hosted Services (SOW 4)	SO4	337	353	361
Finance and administration	WC031_INCA	SO4	570	596	611
Finance and administration	WC031_ICT Systems Monitoring Software	SO4	–	–	–
Finance and administration	WC031_Financial Verification Tool	SO4	–	–	–
Finance and administration	Municipal running cost	SO1	–	–	–
Finance and administration	WC031_Fuel and Maintenance - New Bakkie CoCT	SO1	52	55	56
Finance and administration	WC031_Fuel and Maintenance - New Car CoCT	SO1	54	57	58
Finance and administration	WC031_Fuel and Maintenance - CAM 13925	SO1	28	29	30
Finance and administration	WC031_Fuel and Maintenance - CAM 19087	SO1	69	72	74
Finance and administration	WC031_Fuel and Maintenance - CAM 9537	SO1	70	73	75
Finance and administration	WC031_Fuel and Maintenance - CAM 29919	SO1	5	5	5
Finance and administration	WC031_Fuel and Maintenance - CAM 30014	SO1	48	50	52
Finance and administration	WC031_Fuel and Maintenance - CEO 1447	SO1	1	1	1
Finance and administration	WC031_Financial Viability and Management - Printing and Stationary	SO1	61	64	66
Finance and administration	WC031_Fuel and Maintenance - CAM 12738	SO1	81	84	86
Finance and administration	WC031_Fuel and Maintenance - CAM 10113	SO1	61	64	65
Finance and administration	WC031_Financial Management Support Grant (Caseware Views)	SO1	–	–	–
Finance and administration	WC031_Fuel and Maintenance - CAM 13229	SO1	51	54	55
Finance and administration	WC031_FMG	SO1	1 646	1 720	1 763
Finance and administration	WC031_Business billing audit project (FMC Grants)	SO1	–	–	–
Finance and administration	WC031_Fidelity Cash Solutions (Security Services)	SO1	610	638	654
Finance and administration	WC031_Ontec	SO1	2 277	2 379	2 439
Finance and administration	WC031_Cabholdings	SO1	1 260	1 317	1 350
Finance and administration	WC031_Payat	SO1	221	231	237
Finance and administration	WC031_Consumer Profile Bureau	SO1	–	–	–
Finance and administration	WC031_Deeds	SO1	302	315	323
Finance and administration	WC031_Debt Collection	SO1	900	941	964
Finance and administration	WC031_FMG (MMC)	SO1	50	52	54
Finance and administration	WC031_Grounds and Buildings (Insurance claims)	SO1	2 397	2 505	2 568
Finance and administration	WC031_Vehicle Repairs (Insurance Claims)	SO1	15	16	16
Finance and administration	WC031_Payslips	SO1	32	33	34
Finance and administration	WC031_Financial Viability and Management - Sundry Consumables	SO1	28	30	31
Finance and administration	WC031_Painting of Finance Offices	SO1	–	–	–
Finance and administration	WC031_Office Floor Carpet Protector	SO1	–	–	–
Finance and administration	WC031_Local Government Library (Legislation)	SO1	–	–	–
Finance and administration	WC031_Maintenance Vehicles	SO1	264	276	283
Finance and administration	WC031_Staff Training FMG	SO1	54	57	58
Finance and administration	WC031_MPRA Focus Group Workshop	SO1	–	–	–
Finance and administration	WC031_Financial Viability and Management - Printing and Stationary (Operations)	SO1	55	57	59
Finance and administration	WC031_Municipal Water Resilience Grant	SO1	1 630	1 703	1 746
Finance and administration	WC031_Property Rates Management	SO1	5 965	6 233	6 389
Finance and administration	WC031_Depreciation and Amortization	SO4	15 694	15 694	15 694
Finance and administration	WC031_Asset Management Safeguard	SO4	2 355	2 461	2 523
Finance and administration	WC031_Asset Management Safeguard	SO4	–	–	–
Finance and administration	WC031_GIS	SO4	1 304	1 363	1 397
Finance and administration	WC031_Asset Infrastructure completeness information comparision	SO4	–	–	–
Finance and administration	WC031_Debt Collection Commision	SO1	–	–	–
Finance and administration	WC031_Supply Chain Management Support	SO2	4 953	5 176	5 305
Finance and administration	WC031_Supply Chain Management Suppor	SO2	–	–	–
Finance and administration	WC031_Adhoc Training for Councillors	SO2	–	–	–
Finance and administration	WC031_Supply Chain Management Support (Database)	SO2	4	4	4
Finance and administration	WC031_Valuation Services	SO1	1 757	1 836	1 882
Finance and administration	WC031_MRPA Focus Group meeting	SO1	10	10	11
Planning and development	WC031_Local Economic Development	SO11	5 299	5 537	5 676
Finance and administration	WC031_Depreciation - Other Assets - Municipal Offices	SO6	1 836	1 836	1 836
Planning and development	WC031_YearBeyond Youth Project	SO6	8	8	9
Planning and development	WC031_Establishment of a media/meeting room	SO6	–	–	–
Other	WC031_Tourism/LED Open Day	SO11	–	–	–
Planning and development	WC031_Fuel and Maintenance - CAM 23256	SO12	120	125	129
Planning and development	WC031_Fuel and Maintenance - CEO 9890	SO12	–	–	–
Planning and development	WC031_Fuel and Maintenance - CAM 7707	SO12	47	49	50
Planning and development	WC031_Economic Development and Planning	SO12	392	409	419
Housing	WC031_Informal Settlement Management - Sundry Consumables	SO9	35	36	37
Housing	WC031_Fuel and Maintenance - CAM 31874	SO9	30	31	32
Housing	WC031_Facilitation of Housing Projects - Printing and Stationary	SO9	–	–	–
Housing	WC031_Administration Housing	SO9	6	7	7
Housing	WC031_Annual Update of Housing Demand Database	SO9	–	–	–
Housing	WC031_Facilitation of Housing Projects	SO9	8 719	9 112	9 339
Housing	WC031_Povincial Housing Projects - Grabouw- Rooidakke 1169	SO9	2 080	–	–
Housing	WC031_Fuel and Maintenance - CAM 31704 Trailer	SO9	2	2	2

Housing	WC031_Training of Human Settlements Programmes (Housing Consumer Education)	SO9	–	–	–
Housing	WC031_Survey's in Informal Settlements	SO10	150	157	161
Housing	WC031_Informal Settlement Management (Squatter Control)	SO10	590	617	632
Housing	WC031_Committee Structures Field workers	SO10	80	84	86
Housing	WC031_Fuel and Maintenance - CAM 28059 (015)	SO10	14	14	15
Housing	WC031_Fuel and Maintenance - CAM 29050	SO10	33	35	36
Housing	WC031_Fuel and Maintenance - CAM 22604	SO10	46	48	49
Housing	WC031_Fuel and Maintenance - CAM 15379	SO10	2	2	2
Housing	WC031_Fuel and Maintenance - New vehicle 1	SO10	103	108	111
Housing	WC031_Fuel and Maintenance - New vehicle 2	SO10	73	76	78
Housing	WC031_Emergency Housing (Fire/Evictions/floods)	SO10	300	314	321
Housing	WC031_Fuel and Maintenance - CAM 28059	SO10	25	26	27
Housing	WC031_Fuel and Maintenance - CAM 8761	SO10	15	16	16
Housing	WC031_Informal Settlement Management Policy	SO10	21	22	22
Housing	WC031_Informal Settlement Management	SO10	2 618	2 736	2 805
Housing	WC031_Maintenance Materials Informal Settlement	SO10	532	556	570
Housing	WC031_Informal Settlement_Precast Toilets	SO10	100	105	107
Housing	WC031_Maintenance SPECIALISED LABOUR (4 Plumbers)	SO10	126	132	135
Housing	WC031_Solid Waste Informal Settlement	SO10	250	261	268
Housing	WC031_Maintenance Sewer Netowrks Informal Settlement	SO10	15	16	16
Housing	WC031_Vaccinations	SO10	159	166	170
Housing	WC031_Maintenance Materials for buildings	SO10	1	1	1
Housing	"WC031_Solid Waste Informal Settlement "	SO10	–	–	–
Housing	WC031_Maintenance Waternetworks Informal Settlements	SO10	19	20	20
Housing	WC031_PPE	SO10	18	19	19
Housing	WC031_Maintenance Digger, Bobcat, Sewerage Tanker and Sweeper	SO10	50	52	54
Housing	WC031_Solid Waste Informal	SO10	132	138	141
Housing	WC031_Preventative maintenance sewer pipes and roads	SO10	72	75	77
Housing	WC031_Waste Removal Services and Management - Refuse Bags Informal Settlemer	SO10	37	39	40
Housing	WC031_Informal Settlement (Specialised Labour)	SO10	–	–	–
Housing	WC031_Maintenance Cages & Wash Bays Extention	SO10	14	15	15
Housing	WC031_Maintenance Storm water WEST SIDE Outlet - Manholes and Pipeline	SO10	30	31	32
Housing	WC031_Maintenance Cleaning of Facilities (Toilets)	SO10	40	42	43
Housing	WC031_Maintenance Pallaside Concrete Fence at Dam Sites	SO10	25	26	27
Housing	WC031_Maintenance Sewer Networks Informal	SO10	65	68	70
Housing	WC031_Maintenance Risk Item Enkanini	SO10	–	–	–
Housing	WC031_Maintenance Fixing of Leaks (Taps, Pipes, etc) Water Networks	SO10	0	0	0
Housing	WC031_Maintenance Fixing of Leaks (Toilets, Pipes, etc) Sewerage Networks	SO10	20	21	21
Housing	WC031_Maintenance Plant and Machinery Hire	SO10	50	52	54
Housing	WC031_Maintenance Roads Infrastructure - Informal Settlement	SO10	100	105	107
Housing	WC031_Maintenance Communal Toilets	SO10	15	16	16
Housing	WC031_Maintenance Machinery and equipment hire Informal Settlement	SO10	90	94	96
Housing	WC031_Maintenance Temp workers	SO10	–	–	–
Housing	WC031_Maintenance Erecting of Pallaside Concrete Fence Cages for Solid Waste Di	SO10	14	15	15
Housing	WC031_PPE for Temps	SO10	8	8	9
Housing	WC031_Waste Removal Services and Management - Informal Settlement	SO10	1 300	1 359	1 392
Housing	WC031_Fuel and Maintenance - CAM 28914 (011)	SO10	1	1	1
Housing	WC031_Fuel and Maintenance - New Truck CoCT	SO10	129	135	139
Housing	WC031_Fuel and Maintenance - CAM 27101	SO10	2	2	2
Housing	WC031_Fuel and Maintenance - CAM 22148 (618)	SO10	71	74	76
Housing	WC031_Fuel and Maintenance - CAM 15197 (134)	SO10	3	3	3
Housing	WC031_Fuel and Maintenance - New vehicle	SO10	51	53	54
Housing	WC031_Maintenance Sewer Netowrks Informal Settlement	SO10	70	73	75
Housing	WC031_Fuel and Maintenance-CAM 41247	SO10	50	52	54
Housing	WC031_Fuel and Maintenance-CAM 8386	SO10	50	52	54
Planning and development	WC031_Spatial Planning Development Management	SO11	6 257	6 538	6 702
Planning and development	WC031_Spatial Planning Development Management	SO11	251	262	269
Planning and development	WC031_Tribunal	SO11	57	60	62
Planning and development	WC031_Maintenance Furniture and Equipment - GIS Photocopier	SO11	–	–	–
Planning and development	WC031_Spatial Planning Development Management - Printing and Stationary	SO11	21	22	22
Planning and development	WC031_GIS - Printing and Stationary	SO11	6	6	6
Planning and development	WC031_Compilation of Grabouw LDF	SO11	0	0	0
Planning and development	WC031_Compilation of Knoflokskraal LDF	SO11	0	0	0
Planning and development	WC031_Amendment of Zoning Scheme Bylaw (Publication)	SO11	100	105	107
Planning and development	WC031_Building Control Environmental Management	SO2	4 895	5 115	5 243
Planning and development	WC031_Building Control Environmental Management	SO2	110	115	118
Planning and development	WC031_Building Control Environmental Management - Printing and Stationary	SO2	11	12	12
Finance and administration	WC031_Municipal Property Management	SO6	6 399	6 687	6 854
Finance and administration	WC031_Depreciation - Other Assets - Municipal Offices	SO6	86	86	86
Finance and administration	WC031_Drafting of Building Plans for Municipal Buildings	SO6	–	–	–
Finance and administration	WC031_Shawspass Piggery - Bocma Application	SO6	75	78	80
Finance and administration	WC031_Fuel and Maintenance - New vehicle Toyota Tazz	SO6	1	1	1
Finance and administration	WC031_Fuel and Maintenance - CAM 8498	SO6	15	16	16
Finance and administration	WC031_Contracted Services - Town Planner (Servitudes and Land surveys)	SO6	80	84	86
Planning and development	WC031_Fuel and Maintenance - CAM 27161	SO11	1	1	1
Planning and development	WC031_Youth Entrepreneurship Development (Biggest Deal)	SO11	10	10	11
Planning and development	WC031_Contractor Development Training	SO11	10	10	11
Planning and development	WC031_Mayoral Business Engagement Initiatives	SO11	–	–	–
Planning and development	WC031_x6 Interns	SO11	116	121	124
Planning and development	WC031_Revision of the Tourism Strategy	SO11	50	52	54
Planning and development	WC031_Informal Trading Markets	SO11	–	–	–
Planning and development	WC031_Fuel and Maintenance - CAM 28400	SO11	11	12	12
Planning and development	WC031_Local Economic Development - Printing and Stationary	SO11	–	–	–
Planning and development	WC031_Project Boards_EPWP Grant	SO11	3	3	3
Planning and development	WC031_SMME Development	SO11	15	16	16
Planning and development	WC031_Towns Economy (SARS/SEFA and SEDA Road Show)	SO11	–	–	–
Planning and development	WC031_EPWP Training	SO11	39	40	41
Planning and development	WC031_Youth / SMME Development Training	SO11	15	16	16
Planning and development	WC031_Business Development	SO11	15	16	16
Planning and development	WC031_PPE_EPWP Grant	SO11	40	42	43
Planning and development	WC031_Tourism Marketing	SO11	–	–	–
Planning and development	WC031_World Travel Market Tourism Exhibitions and Expo	SO11	30	31	32
Planning and development	WC031_LED	SO11	33	35	36
Planning and development	WC031_Plumber & Plumber Assistant (EPWP Grant)	SO11	267	279	286
Planning and development	WC031_Roads and Stormwater Maintenance (EPWP Grant)	SO11	304	318	326
Planning and development	WC031_Waste Water Treatment Works (EPWP Grant)	SO11	150	156	160

Other	WC031_Tourism and Marketing	SO11	–	–	–
Other	WC031_Tourism Content Creator, Blogger and Influencer	SO11	75	78	80
Other	WC031_Tourism	SO11	125	131	134
Other	WC031_Route Development Upgrades	SO11	–	–	–
Other	WC031_Tourism Development Fund for SMME's in tourism Sector	SO11	0	0	0
Other	WC031_Tourism Month	SO11	10	10	11
Other	WC031_Advertising - Media Platforms	SO11	15	16	16
Other	WC031_Events portal License Fee	SO11	–	–	–
Other	WC031_ Meetings and Workshops	SO11	5	5	5
Other	WC031_ Tourism	SO11	5	5	5
Other	WC031_Events Annual Portal Licence Fee (Collaborator)	SO11	–	–	–
Housing	WC031_Povincial Housing Projects - Grabouw- Hillside 348	SO9	10 000	–	–
Community and social services	WC031_Town Administration and Support	SO6	34 899	36 469	37 381
Community and social services	WC031_Depreciation - Community Facilities - Public Open Space	SO6	122	122	122
Community and social services	WC031_Payment of Outstanding Invoices	SO6	0	0	0
Community and social services	WC031_Water Meter Audit	SO6	–	–	–
Community and social services	WC031_Wayleave Applications	SO6	90	94	96
Community and social services	WC031_Recruitment Business Process Deployment	SO6	90	94	96
Community and social services	WC031_Business License Business Process Deployment	SO6	90	94	96
Community and social services	WC031_Vehicle Bookings Business Process Deployment	SO6	0	0	0
Community and social services	WC031_Water Losses - Adapters and Fittings	SO6	120	125	129
Community and social services	WC031_Christmas Lights	SO6	–	–	–
Community and social services	WC031_Community Services - Refreshments	SO6	1	1	1
Community and social services	WC031_Water Losses - Pressure Relieve Valves	SO6	350	366	375
Community and social services	WC031_Bulk meters	SO6	200	209	214
Community and social services	WC031_Lease of Generators	SO6	600	627	643
Community and social services	WC031_Replacement of Zone Meters	SO6	–	–	–
Community and social services	WC031_Community Services	SO6	15	16	16
Community and social services	WC031_Waste Removal Services and Management - Wheelie bins	SO6	275	287	295
Community and social services	WC031_Security Services Municipal Buildings and Facilities	SO6	600	627	643
Finance and administration	WC031_Riemvasmaak Toilet project (JDM Grant)	SO6	–	–	–
Finance and administration	WC031_Maintenance of CCTV Network	SO6	–	–	–
Finance and administration	WC031_Town Administration	SO6	123	129	132
Finance and administration	WC031_Fuel and Maintenance - CAM 26269 (183)	SO6	48	51	52
Finance and administration	WC031_Quick Wins	SO6	750	784	803
Finance and administration	WC031_Fuel and Maintenance - CAM 33860	SO6	40	42	43
Finance and administration	WC031_Town Administration and Support - Sundry Consumables	SO6	49	51	52
Finance and administration	WC031_Town Administration and Support - Refreshments	SO6	38	40	41
Finance and administration	WC031_Town Administration and Support - Printing and Stationary	SO6	88	91	94
Finance and administration	WC031_Fuel and Maintenance - CAM 7826	SO6	76	79	81
Finance and administration	WC031_Fuel and Maintenance - CAM 36747 -Nissan NP300-1 Ton bakkie	SO6	1	1	1
Finance and administration	WC031_Streaming of CCTV network in Grabouw - ODM Grant	SO6	–	–	–
Finance and administration	WC031_Fuel and Maintenance - CAM 6003	SO6	2	2	2
Finance and administration	WC031_CAM 17605 - Maintenance	SO6	–	–	–
Finance and administration	WC031_CAM 17605 - Repairs	SO6	–	–	–
Finance and administration	WC031_Maintenance Grounds and Buildings - Maintenance Materials (Security Servic	SO6	25	26	27
Finance and administration	WC031_Fuel and Maintenance - CAM 7978	SO6	10	10	10
Finance and administration	WC031_Fuel and Maintenance - CAM 36873	SO6	63	66	67
Finance and administration	WC031_Covid Project Sanitiser	SO6	0	0	0
Finance and administration	WC031_Street Light Management	SO6	8 888	9 288	9 520
Finance and administration	WC031_Maintenance Botrivier Insurance payment)	SO6	120	125	129
Finance and administration	WC031_Fuel and Maintenance - CAM 6207	SO6	49	51	53
Finance and administration	WC031_Fuel and Maintenance - CAM 2669	SO6	1	1	1
Finance and administration	WC031_Fuel and Maintenance - CAM 33600 (119)	SO6	21	22	22
Finance and administration	WC031_GPS & Sim cards	SO6	–	–	–
Finance and administration	WC031_Repair on various vehicles	SO6	–	–	–
Finance and administration	WC031_Fleet Management - Administration and Support - Admin Officer	SO6	100	104	107
Planning and development	WC031_Sustainable Development	SO6	5	5	5
Planning and development	WC031_Gender Base Violence Awareness (Photography & Graphic Design)	SO6	5	5	5
Planning and development	WC031_Youth in Action & Recreation	SO6	9	9	10
Planning and development	WC031_Persons with Disabilities Programme	SO6	15	16	16
Planning and development	WC031_LDAC Love Alliance Workshops	SO6	–	–	–
Planning and development	WC031_Youth support workshops	SO6	2	2	2
Planning and development	WC031_Local Drug Action Committee Outreach and awareness	SO6	10	10	11
Planning and development	WC031_Gender-based violence support	SO6	–	–	–
Planning and development	WC031_LDAC Resource Booklet	SO6	6	6	6
Planning and development	WC031_Water and Waste Water Conference (People Upliftment and Empowerment)	SO6	25	26	27
Finance and administration	WC031_Fuel and Maintenance - CAM 32209	SO4	22	22	23
Finance and administration	WC031_Fuel and Maintenance - CAM 8558	SO4	66	69	70
Finance and administration	WC031_Fuel and Maintenance - New vehicle 3	SO4	8	8	8
Finance and administration	WC031_Fuel and Maintenance - New vehicle 5	SO4	27	28	29
Finance and administration	WC031_Fuel and Maintenance - CAM 10845	SO4	25	26	27
Finance and administration	WC031_Fuel and Maintenance - CAM 16297 (250)	SO4	22	23	24
Finance and administration	WC031_Fuel and Maintenance - CEO 6016 (262)	SO4	116	121	124
Finance and administration	WC031_Fuel and Maintenance - CAM 11874 (353)	SO4	241	252	258
Finance and administration	WC031_Fuel and Maintenance - CAM 14832 (418)	SO4	126	132	135
Finance and administration	WC031_Fuel and Maintenance - CAM 28538 (117)	SO4	1	1	1
Finance and administration	WC031_Financial Budgeting Reporting Management	SO4	10	10	11
Finance and administration	WC031_Fleet Management - Administration and Support	SO4	3 127	3 268	3 349
Finance and administration	WC031_Fuel and Maintenance - New Vehicles	SO4	300	314	321
Finance and administration	WC031_Fuel and Maintenance - New vehicle Digger loader	SO4	–	–	–
Finance and administration	WC031_Fuel and Maintenance - CAM 16318 - RAV 4 - Mayor	SO4	70	73	75
Finance and administration	WC031_Fuel and Maintenance - CAM 12145	SO4	76	79	81
Finance and administration	WC031_Fuel and Maintenance - CAM 28914	SO4	30	31	32
Finance and administration	WC031_Fuel and Maintenance - CAM 16535	SO4	50	53	54
Finance and administration	WC031_Fuel and Maintenance - CAM 38068	SO4	21	22	22
Finance and administration	WC031_Fuel and Maintenance - CAM 14969	SO4	54	57	58
Finance and administration	WC031_Fuel and Maintenance - CAM 40756 - RAV 4 - Speaker	SO4	40	42	43
Finance and administration	WC031_CAM 41250 - Nuwe Water trok	SO4	50	52	54
Finance and administration	WC031_CAM 41333 - Nuwe Kompakteerder	SO4	180	188	193
Finance and administration	WC031_CAM 41248 - Nuwe NP200 Bakkie	SO4	49	51	52
Finance and administration	WC031_CAM 10624 - VW Caddy - Wheelchair	SO4	16	17	17
Finance and administration	WC031_CAM 34735 - Kompakteerder - SBM	SO4	–	–	–
Finance and administration	WC031_CAM 31115 - VW Sedan	SO4	80	84	86
Finance and administration	WC031_Fuel and Maintenance - New vehicle Chevrolet spark 1	SO4	4	4	4
Finance and administration	WC031_Fuel and Maintenance - New vehicle Opel panel van	SO4	1	1	1

Finance and administration	WC031_Fuel and Maintenance-New Vehicles	SO4	150	157	161
Finance and administration	WC031_Fuel and Maintenance - CAM 30289	SO4	27	28	29
Finance and administration	WC031_Fuel and Maintenance-CAM 28400	SO4	25	26	27
Finance and administration	WC031_Fuel and Maintenance - CAM 8647	SO4	–	–	–
Finance and administration	WC031_Fuel - Head Office Generator	SO4	500	523	536
Finance and administration	WC031_CAM 35667 - Elantra	SO4	20	21	21
Finance and administration	WC031_CAM 37535 - VW Sedan 2	SO4	40	42	43
Finance and administration	WC031_WC031_Secure parking area at Head Office - back of HR	SO4	–	–	–
Finance and administration	WC031_Vehicle Tracking -License Fee	SO4	–	–	–
Finance and administration	WC031_Transport Hire	SO4	20	21	21
Finance and administration	WC031_Cloud Server Migrations	SO4	–	–	–
Finance and administration	WC031_Fuel and Maintenance - Combination Jetvac Truck	SO4	231	241	247
Finance and administration	WC031_CAM 1390 - Tractor	SO4	–	–	–
Finance and administration	WC031_Fleet Management - Administration and Support	SO4	4	4	5
Finance and administration	WC031_Fuel and Maintenance Diggerloader Licence (New 2022)	SO4	0	0	0
Finance and administration	WC031_Fuel and Maintenance - Diggerloader Maintenace (New 2022)	SO4	–	–	–
Finance and administration	WC031_Fuel and Maintenance Diggerloader Repairs (New 2022)	SO4	50	52	54
Finance and administration	WC031_Fuel and Maintenance Diggerloader Fuel (New 2022)	SO4	90	94	96
Finance and administration	WC031_Fuel and Maintenance-CAM 24150	SO4	45	47	48
Finance and administration	WC031_Fuel and Maintenance - New Vehicles	SO4	3	3	3
Finance and administration	WC031_Fuel and Maintenance - CAM 25667 (041)	SO6	28	30	30
Finance and administration	WC031_Fuel and Maintenance - CAM 23021 (070)	SO6	31	32	33
Finance and administration	WC031_Maintenance: Municipal Property Management	SO6	4 121	4 306	4 414
Finance and administration	WC031_Maintenance: Council residential rental properties - Contracted Services	SO6	40	42	43
Finance and administration	WC031_Maintenance: Council Residential - Maintenance Materials	SO6	58	60	62
Finance and administration	WC031_Maintenance: Municipal Property Management	SO6	12	12	13
Finance and administration	WC031_Maintenance: Grounds and Buildings - Sundry Consumables	SO6	75	78	80
Finance and administration	WC031_Maintenance: Dagbreek Museum	SO6	10	10	11
Finance and administration	WC031_Maintenance: Villiersdorp Market Area and Taxi Rank	SO6	35	37	37
Finance and administration	WC031_Property Services - Safehouse	SO6	50	52	54
Finance and administration	WC031_Property Services - Noncedo Crech	SO6	50	52	54
Finance and administration	WC031_Fuel And Maintenace - Small Plant (30)	SO6	19	20	20
Finance and administration	WC031_Fuel and Maintenance - CAM 25669 (348)	SO6	14	15	15
Finance and administration	WC031_Fuel and Maintenance - CAM 23045 (351)	SO6	–	–	–
Finance and administration	WC031_Fuel and Maintenance - CAM 8247	SO6	58	60	62
Finance and administration	WC031_Fuel and Maintenance - Property Services (030)	SO6	10	10	10
Finance and administration	WC031_Fuel and Maintenance - CAM 25669	SO6	26	27	28
Finance and administration	WC031_Fuel and Maintenance - CAM 23045	SO6	1	1	1
Sport and recreation	WC031_Sports and Recreation Management and Development	SO6	7	7	7
Sport and recreation	WC031_Appointment of Consultation Services for Technical Plan at Uitsig (Caledon) -	SO6	–	–	–
Sport and recreation	WC031_Maintenance: Sport and Recreation Facilities	SO6	180	189	193
Sport and recreation	WC031_Security Services_Sport Facility	SO6	–	–	–
Sport and recreation	WC031_Annual Fund Raising Event (Caledon Sport Forum)	SO6	–	–	–
Sport and recreation	WC031_Maintenance: Sport and Recreation Facilities - Fertilizer & Herbacite	SO6	30	31	32
Sport and recreation	WC031_Maintenance: Sport and Recreation Facilities - Maintenance Materials	SO6	166	173	177
Sport and recreation	WC031_Annual Fund Raising Event by Grabouw Sport forum	SO6	–	–	–
Sport and recreation	WC031_Sports and Recreation Management and Development - Sundry Consumables	SO6	10	10	11
Sport and recreation	WC031_Fuel and Maintenance - Sport and Recreation (030)	SO6	20	20	21
Sport and recreation	WC031_Mayor Soccer Tournament	SO6	–	–	–
Sport and recreation	WC031_Annual Fund Raising Event (Villiersdorp Sport forum)	SO6	–	–	–
Sport and recreation	WC031_Maintenance: Sport and Recreation Facilities - Sundry Consumables	SO6	15	16	16
Sport and recreation	WC031_Fuel and Maintenance - Sport and Recreation (040)	SO6	16	16	17
Sport and recreation	WC031_Fuel and Maintenance - Sport and Recreation (050)	SO6	–	–	–
Sport and recreation	WC031_Safeguard premises	SO6	40	42	43
Sport and recreation	WC031_Annual Fund Raising Event by Botriver Education Foundation	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - CAM 8733	SO6	71	74	76
Road transport	WC031_Fuel and Maintenance - CAM 13699 (173)	SO6	100	105	107
Road transport	WC031_Fuel and Maintenance - CAM 14034	SO6	381	398	408
Road transport	WC031_Fuel and Maintenance - CAM 15824	SO6	2	2	2
Road transport	WC031_Fuel and Maintenance - CAM 16220	SO6	31	32	33
Road transport	WC031_Fuel and Maintenance - CAM 16838 - Jetpatcher Trailer	SO6	3	3	4
Road transport	WC031_Fuel and Maintenance - CAM 20674 (046)	SO6	1	1	1
Road transport	WC031_Fuel and Maintenance - CAM 23344 (189)	SO6	101	105	108
Road transport	WC031_Fuel and Maintenance - CAM 21550	SO6	1	1	1
Road transport	WC031_Fuel and Maintenance - CAM 22518 (044)	SO6	69	72	74
Road transport	WC031_Fuel and Maintenance - CAM 20679 (047)	SO6	26	27	28
Road transport	WC031_Fuel and Maintenance - CAM 30229	SO6	9	9	9
Road transport	WC031_Fuel and Maintenance - CAM 31934 (075)	SO6	5	5	5
Road transport	WC031_Fuel and Maintenance - CAM 32509 (102)	SO6	15	16	16
Road transport	WC031_Fuel and Maintenance - CAM 36707 - Ford Figo 1 5L	SO6	61	64	65
Road transport	WC031_Fuel and Maintenance - Toyota Corrola Quest - CAM 37058	SO6	11	11	11
Road transport	WC031_Fuel and Maintenance - CAM 4648	SO6	2	3	3
Road transport	WC031_Fuel and Maintenance - CAM 5554 (161)	SO6	1	1	1
Road transport	WC031_Fuel and Maintenance - CAM 5685 (128)	SO6	3	3	3
Road transport	WC031_Fuel and Maintenance - New Refuse Truck	SO6	211	220	226
Road transport	WC031_Fuel and Maintenance - CAM 25946	SO6	45	47	49
Road transport	WC031_Fuel and Maintenance - CAM 30259	SO6	64	67	69
Road transport	WC031_Fuel and Maintenance - CAM 6993	SO6	53	56	57
Road transport	WC031_Fuel and Maintenance - CAM 7760	SO6	53	56	57
Road transport	WC031_Fuel and Maintenance - CEO 1465 (258)	SO6	160	167	172
Road transport	WC031_Fuel and Maintenance - CEO 1739 (237)	SO6	115	120	123
Road transport	WC031_Fuel and Maintenance - CEO 6078	SO6	0	0	0
Road transport	WC031_Fuel and Maintenance - CAM 9611 (307)	SO6	25	26	27
Road transport	WC031_Fuel and Maintenance - CAM 15273 (323)	SO6	6	6	6
Road transport	WC031_Fuel and Maintenance - CAM 17825 (312)	SO6	79	82	84
Road transport	WC031_Fuel and Maintenance - CAM 22135	SO6	3	3	3
Road transport	WC031_Fuel and Maintenance - CAM 25444 (341)	SO6	13	13	14
Road transport	WC031_Fuel and Maintenance - CAM 25668 (347)	SO6	20	21	22
Road transport	WC031_Fuel and Maintenance - CAM 29859 (340)	SO6	26	27	28
Road transport	WC031_Fuel and Maintenance - CAM 29910 (356)	SO6	2	2	2
Road transport	WC031_Fuel and Maintenance - CAM 3080 (320)	SO6	21	22	22
Road transport	WC031_Fuel and Maintenance - CAM 5638 (321)	SO6	2	2	2
Road transport	WC031_Fuel and Maintenance - CAM 6005	SO6	2	2	2
Road transport	WC031_Fuel and Maintenance - CAM 6467 (318)	SO6	3	3	3
Road transport	WC031_Fuel and Maintenance - CAM 20875	SO6	2	2	2
Road transport	WC031_Fuel and Maintenance - New vehicle Isuzu 3ton tipper truck	SO6	13	13	14

Road transport	WC031_Fuel and Maintenance - CAM 30374 (413)	SO6	3	3	3
Road transport	WC031_Fuel and Maintenance - CAM 34419	SO6	71	74	76
Road transport	WC031_Fuel and Maintenance - CAM 25672 (514)	SO6	1	1	1
Road transport	WC031_Fuel and Maintenance - CAM 13781 (611)	SO6	199	208	213
Road transport	WC031_Fuel and Maintenance - CAM 17163 (520)	SO6	216	226	231
Road transport	WC031_Fuel and Maintenance - CAM 18506 (603)	SO6	82	85	87
Road transport	WC031_Fuel and Maintenance - CAM 18536 (606)	SO6	81	84	86
Road transport	WC031_Fuel and Maintenance - CAM 23784 (521)	SO6	356	372	381
Road transport	WC031_Fuel and Maintenance - CEO 1604 (Trailer)	SO6	1	1	1
Road transport	WC031_Fuel and Maintenance - New Refuse cage truck	SO6	29	30	31
Road transport	WC031_Depreciation - Storm water Infrastructure - Drainage Collection	SO6	493	493	493
Road transport	WC031_Depreciation - Roads Infrastructure - Road Furniture	SO6	4 221	4 221	4 221
Road transport	WC031_Management of Roads Infrastructure	SO6	1 202	1 256	1 288
Road transport	WC031_Fix road damages in De La Vigne Street and replace material that washed aw	SO6	–	–	–
Road transport	WC031_Maintenance Roads Infrastructure	SO6	23 606	24 668	25 285
Road transport	WC031_Fuel and Maintenance - CAM 17431 (172)	SO6	76	79	81
Road transport	WC031_Fuel and Maintenance - CAM 24150	SO6	150	157	161
Road transport	WC031_Fuel and Maintenance - CAM 9528	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - New Tipper truck	SO6	75	78	80
Road transport	WC031_Fuel and Maintenance - Nissan Tenler 5500L (071)	SO6	94	98	100
Road transport	WC031_Fuel and Maintenance - CAM 32493	SO6	3	4	4
Road transport	WC031_Fuel and Maintenance - CAM 3075 (355)	SO6	2	2	2
Road transport	WC031_Fuel and Maintenance - CAM 29426	SO6	2	2	2
Road transport	WC031_Fuel and Maintenance - CAM 8599	SO6	50	53	54
Road transport	WC031_Fuel and Maintenance - CAM 28422	SO6	48	51	52
Road transport	WC031_Fuel and Maintenance - CAM 16486 Digger loader	SO6	24	25	25
Road transport	WC031_Fuel and Maintenance - CAM 16486	SO6	10	11	11
Road transport	WC031_Maintenance Roads Infrastructure - Sundry Consumables	SO6	83	87	89
Road transport	WC031_Fuel and Maintenance Digger loader (CAM 16486)	SO6	50	52	54
Road transport	WC031_Maintenance Roads Infrastructure - Road Surface Material	SO6	1 289	1 347	1 381
Road transport	WC031_Maintenance Roads Infrastructure - Maintenance Materials	SO6	539	564	578
Road transport	WC031_Roads and Stormwater	SO6	20	21	21
Road transport	WC031_Maintenance Transportation Hire	SO6	–	–	–
Road transport	WC031_Support Stormwater and Maintenance project	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - CEO 6016	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - CAM 33366 (210)	SO6	160	167	172
Road transport	WC031_Fuel and Maintenance - CAM 23017 (280)	SO6	65	68	69
Road transport	WC031_Fuel and Maintenance - CEO 14014 (233)	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - CAM 31705	SO6	21	21	22
Road transport	WC031_Preventative Maintenance Resealing of Roads Public transport routes	SO6	272	284	291
Road transport	WC031_Preventative maintenance storm water Networks/lines	SO6	200	209	214
Road transport	WC031_Fuel and Maintenance - CEO 9890 (204)	SO6	40	42	43
Road transport	WC031_Fuel and Maintenance - CAM 16297	SO6	55	57	59
Road transport	WC031_Fuel and Maintenance - Messey Ferguson (277)	SO6	35	37	37
Road transport	WC031_Fuel and Maintenance - CAM 7073	SO6	70	73	75
Road transport	WC031_Maintenance Roads (Channels)	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - Roads (030)	SO6	26	27	28
Road transport	WC031_Fuel and Maintenance - CAM 4175 (317)	SO6	65	68	70
Road transport	WC031_CAM 34627 - Maintenance	SO6	3	3	3
Road transport	WC031_Fuel and Maintenance - CAM 25665 (346)	SO6	82	86	88
Road transport	WC031_Fuel and Maintenance - CAM 21111 (352)	SO6	68	71	73
Road transport	WC031_Fuel and Maintenance - CAM 9128 (324)	SO6	1	1	1
Road transport	WC031_Maintenance Storm Water Networks Channel	SO6	300	314	321
Road transport	WC031_Fuel and Maintenance - CAM 29985	SO6	4	4	4
Road transport	WC031_CAM 7827 - Maintenance	SO6	5	5	5
Road transport	WC031_Fuel and Maintenance - CAM 8344	SO6	2	2	2
Road transport	WC031_Fuel and Maintenance Jetvac (031)	SO6	17	18	18
Road transport	WC031_CAM 2308 - Maintenance	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - CAM 5638	SO6	1	1	1
Road transport	WC031_CAM 7827 - Repairs	SO6	5	5	5
Road transport	WC031_Fuel and Maintenance - New Digger loader	SO6	80	84	86
Road transport	WC031_Fuel and Maintenance - New vehicle 4	SO6	10	11	11
Road transport	WC031_Fuel and Maintenance - CAM 29985 - Nissan NP300 - 1 Ton bakkie	SO6	3	3	3
Road transport	WC031_Fuel and Maintenance - CAM 29985 - Nissan NP300 - 1 Ton bakkie	SO6	36	37	38
Road transport	WC031_Fuel and Maintenance-CAM 33190	SO6	35	37	37
Road transport	WC031_Fuel and Maintenance-CAM 37614-Digger loader	SO6	60	63	64
Road transport	WC031_Fuel and Maintenance-CAM 34627-Jetvac	SO6	20	21	21
Road transport	WC031_Maintenance. Hire of Digger, Sweeper, Excavator & Compactor	SO6	300	314	321
Road transport	WC031_Fuel and Maintenance - CAM 1390 (422)	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - Tractor (432)	SO6	11	11	12
Road transport	WC031_Fuel and Maintenance - CAM 23467	SO6	50	52	54
Road transport	WC031_Fuel and Maintenance-CAM 13514-Tractor	SO6	40	42	43
Road transport	WC031_Fuel and Maintenance-CAM 8323-Isuzu 3ton tipper truck	SO6	60	63	64
Road transport	WC031_Other Materials - Refreshments	SO6	80	84	86
Road transport	WC031_Fuel and Maintenance-CAM 7222	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - Bomag, Compactor & Generator (50)	SO6	38	40	41
Road transport	WC031_Fuel and Maintenance - CAM 4097	SO6	60	63	64
Road transport	WC031_Fuel and Maintenance - CAM 18536	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - CAM 8947	SO6	75	78	80
Road transport	WC031_Fuel and Maintenance - CAM 18938 (508)	SO6	28	29	29
Road transport	WC031_Road Maintenance Ward 2	SO6	120	125	129
Road transport	WC031_Fuel and Maintenance - CEO 1604	SO6	1	1	1
Road transport	WC031_CAM 23256 - Loader	SO6	10	10	11
Road transport	WC031_Fuel and Maintenance - Roads (050)	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance-CAM 8956	SO6	60	63	64
Road transport	WC031_Fuel and Maintenance - CAM 40974	SO6	130	136	139
Road transport	WC031_Fuel and Maintenance - CAM 7855	SO6	98	102	105
Road transport	WC031_Fuel and Maintenance - CAM 25670 (042)	SO6	1	1	1
Road transport	WC031_Fuel and Maintenance - CAM 36872	SO6	46	48	49
Road transport	WC031_Construction of Paved Raised Intersections (Maintenance)	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance - CAM 25670	SO6	–	–	–
Road transport	WC031_Fuel and Maintenance-CAM 30289-Digger loader	SO6	35	37	37
Road transport	WC031_Quickwins	SO6	–	–	–
Sport and recreation	WC031_Fuel and Maintenance - New Sewerage truck 6000 liters	SO6	101	105	108
Sport and recreation	WC031_Fuel and Maintenance - CAM 7053 (151)	SO6	20	21	22
Sport and recreation	WC031_Fuel and Maintenance - CAM 2308 (313)	SO6	0	0	0

Sport and recreation	WC031_Fuel and Maintenance - CAM 9467 (407)	SO6	61	64	65
Sport and recreation	WC031_Fuel and Maintenance - CAM 25671 (424)	SO6	1	1	1
Sport and recreation	WC031_Fuel and Maintenance - CAM 30141 (417)	SO6	26	27	28
Sport and recreation	WC031_Management of Parks and Gardens	SO6	125	131	134
Sport and recreation	WC031_Maintenance: Parks and Gardens	SO6	9 148	9 559	9 798
Sport and recreation	WC031_Parks and Gardens_Animal Food	SO6	3	3	3
Sport and recreation	WC031_Parks and Gardens_Animal Drugs	SO6	10	10	11
Sport and recreation	WC031_Fuel and Maintenance - CAM 3066 (154)	SO6	3	3	3
Sport and recreation	WC031_Fuel and Maintenance - CAM 25945 (045)	SO6	9	9	9
Sport and recreation	WC031_Fuel and Maintenance - CAM 7236	SO6	50	52	53
Sport and recreation	WC031_Maintenance: Parks and Gardens - Sundry Consumables	SO6	63	66	67
Sport and recreation	WC031_Maintenance: Parks and Gardens - Sundry Consumables (Weed Killers)	SO6	160	167	171
Sport and recreation	WC031_Fuel and Maintenance-CAM 25945	SO6	25	26	27
Sport and recreation	WC031_Fuel and Maintenance - CAM 23343	SO6	–	–	–
Sport and recreation	WC031_Fuel and Maintenance - CAM 23343 (270)	SO6	71	74	76
Sport and recreation	WC031_Fuel and Maintenance-CAM 23343	SO6	25	26	27
Sport and recreation	WC031_Maintenance: Parks and Gardens - Maintenance Materials	SO6	124	129	133
Sport and recreation	WC031_Fuel and Maintenance - Parks and Gardens (030)	SO6	7	7	7
Sport and recreation	WC031_Fuel and Maintenance - Parks and Gardens (030)	SO6	25	26	27
Sport and recreation	WC031_Fuel and Maintenance - CAM 9611	SO6	30	31	32
Sport and recreation	WC031_Fuel and Maintenance - Small Plant Weed Eaters (50)	SO6	19	20	20
Public safety	WC031_Disaster Management	SO7	2 540	2 654	2 721
Public safety	WC031_Hire of Helicopter	SO7	100	105	107
Public safety	WC031_Disaster Management - Sundry Consumables	SO7	28	29	30
Public safety	WC031_Educational: Enviromental	SO7	30	31	32
Public safety	WC031_Disaster Management: Office Puchases - Stationary	SO7	10	10	11
Public safety	WC031_Protective clothing	SO7	22	23	23
Public safety	WC031_ Alien Vegetation Control and Cleaning of Rivers	SO7	33	35	36
Public safety	WC031_Firebrakes	SO7	–	–	–
Public safety	WC031_Alien Vegetation Control and Cleaning Rivers	SO7	3	3	3
Environmental protection	WC031_Pollution Control	SO7	60	63	64
Sport and recreation	WC031_Maintenance: Nature Reserves	SO6	914	955	979
Sport and recreation	WC031_Maintenance: Nature Reserves - Sundry Consumables (Fertilizer plants and s	SO6	27	28	29
Sport and recreation	WC031_Nature Reserves: Game Scouts	SO6	120	125	129
Sport and recreation	WC031_Baboon Management(Ammunition, Gas refills and Paintballs)	SO6	–	–	–
Sport and recreation	WC031_Maintenance: Nature Reserves - Sundry Consumables	SO6	9	9	9
Sport and recreation	WC031_Maintenance: Nature Reserves - Maintenance Materials	SO6	31	32	33
Community and social services	WC031_Cemetery Management	SO6	32	34	34
Community and social services	WC031_Maintenance: Cemeteries	SO6	425	444	455
Community and social services	WC031_Maintenance: Cemeteries - Sundry Consumables	SO6	22	22	23
Community and social services	WC031_Maintenance: Cemeteries - Maintenance Materials	SO6	34	35	36
Community and social services	WC031_Machinery and equipment hire	SO6	250	261	268
Community and social services	WC031_Maintenance Cemetries - Personnel and Labour	SO6	–	–	–
Community and social services	WC031_Fuel and Maintenance - Cemeteries (040)	SO6	8	8	8
Community and social services	WC031_Community Halls	SO6	6	6	7
Community and social services	WC031_Maintenance and Refurbishment of Cemetry	SO6	60	63	64
Community and social services	WC031_Maintenance Cemetries	SO6	20	21	21
Community and social services	WC031_Support and Maintenance of Cemetries	SO6	208	217	222
Community and social services	WC031_Transfer station support Clean up	SO6	128	134	138
Community and social services	WC031_Maintenance: Community Halls and Facilities	SO6	1 664	1 739	1 782
Community and social services	WC031_Security Services_Town Halls	SO6	8	8	9
Community and social services	WC031_Maintenance: Community Halls and Facilities - Sundry Consumables	SO6	71	74	76
Community and social services	WC031_Maintenance: Community Halls and Facilities - Maintenance Materials	SO6	68	71	73
Community and social services	WC031_Thusong Centre Grant - Access Control Staff	SO6	66	69	71
Community and social services	WC031_Youth Clean and Green Ambassadors Project	SO6	9	9	10
Community and social services	WC031_Pre-paid Electricity (Bereaville Community Hall)	SO6	6	6	6
Community and social services	WC031_Library Services	SO6	9 570	10 000	10 250
Public safety	WC031_Traffic Services	SO8	37 910	39 616	40 606
Public safety	WC031_Educational Project	SO8	15	16	16
Public safety	WC031_Fuel and Maintenance - CAM 13720	SO8	63	65	67
Public safety	WC031_Traffic Services - Sundry Consumables	SO8	34	35	36
Public safety	WC031_Firearms Competency certificates	SO8	0	0	0
Public safety	WC031_Traffic Services - Printing and Stationary	SO8	117	122	125
Public safety	WC031_Traffic Services - Identification Lamps & Sirens	SO8	40	42	43
Public safety	WC031_Traffic Services - Breakdown Services	SO8	5	5	5
Public safety	WC031_Traffic Services - Shared Service Agreement	SO8	0	0	0
Public safety	WC031_Fuel and Maintenance - CAM 35400 Isuzu NPR 400	SO8	20	21	22
Public safety	WC031_Fuel and Maintenance - CAM 30113 (361)	SO8	20	21	21
Public safety	WC031_Fuel and Maintenance - CAM 32510 (104)	SO8	64	66	68
Public safety	WC031_Fuel and Maintenance - CAM 36706	SO8	63	65	67
Public safety	WC031_Fuel and Maintenance - CAM 23327 (714)	SO8	7	7	7
Public safety	WC031_Fuel and Maintenance - CAM 17594	SO8	61	63	65
Public safety	WC031_Fuel and Maintenance - CAM 37059	SO8	59	62	63
Public safety	WC031_Fuel and Maintenance - CAM 23327	SO8	54	56	57
Public safety	WC031_Fuel and Maintenance - CAM 30229 (074)	SO8	6	6	6
Public safety	WC031_Fuel and Maintenance - CAM 37058	SO8	56	59	60
Public safety	WC031_Traffic Services - Refreshments	SO8	20	20	21
Public safety	WC031_Fuel and Maintenance-CAM 30229	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance - CAM 32509	SO8	50	52	54
Public safety	WC031_Maintenance: Traffic Signs - Maintenance Materials	SO8	48	51	52
Public safety	WC031_Fuel and Maintenance - CAM 29885 (201)	SO8	8	8	8
Public safety	WC031_Fuel and Maintenance - CAM 17348 (257)	SO8	121	126	129
Public safety	WC031_Fuel and Maintenance - CAM 15473 (271)	SO8	2	2	2
Public safety	WC031_Fuel and Maintenance - CAM 29919 (202)	SO8	54	56	57
Public safety	WC031_Fuel and Maintenance - CAM 29885	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance - CAM 1354 (131)	SO8	11	11	11
Public safety	WC031_Fuel and Maintenance - CAM 35413	SO8	261	273	279
Public safety	WC031_Fuel and Maintenance - CAM 25444	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance-TWK 5 - WP	SO8	80	84	86
Public safety	WC031_Maintenance , Repairs of Equipment (Calibration of Speed Measuring Machin	SO8	120	125	129
Public safety	WC031_Law Enforcement Services	SO8	10 675	11 155	11 434
Public safety	WC031_Court Payments (Contempt of Court)	SO8	0	0	0
Public safety	WC031_Safeguarding of Councillors	SO8	261	273	280
Public safety	WC031_Law Enforcement Services (Stationary - Corporate)	SO8	25	26	27
Public safety	WC031_Municipal Law Enforcement - Sundry Consumables	SO8	20	21	21
Public safety	WC031_Fuel and Maintenance_Fuel Generator	SO8	2	2	2

Public safety	WC031_License Fee (Contravention System)	SO8	0	0	0
Public safety	WC031_Municipal Law Enforcement - Shared Service Agreement	SO8	0	0	0
Public safety	WC031_Gas mask filters cartridge	SO8	0	0	0
Public safety	WC031_Riot gear	SO8	25	26	27
Public safety	WC031_Fuel and Maintenance - CAM 33762 Nissan NP200 1 6	SO8	11	12	12
Public safety	WC031_Fuel and Maintenance - CAM 37766-Ford Ranger DC 2 2	SO8	1	1	1
Public safety	WC031_ CAM 31934	SO8	2	2	2
Public safety	WC031_Fuel and Maintenance - CAM 34420	SO8	7	7	7
Public safety	WC031_Fuel and Maintenance-CAM 23027	SO8	14	15	15
Public safety	WC031_Fuel - CAM 7978	SO8	15	16	16
Public safety	WC031_Fuel and Maintenance-CAM 38066	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance - CAM 34420	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance - CAM 33762	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance - CAM 36743	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance - CAM 38067	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance - CAM 38191	SO8	40	42	43
Public safety	WC031_Fuel and Maintenance - CAM 2464	SO8	231	241	247
Public safety	WC031_Fuel and Maintenance_High Pressure Wash	SO8	–	–	–
Public safety	WC031_Fuel and Maintenance - CAM 25998 - Nissan NP200 1.6	SO8	10	10	11
Public safety	WC031_Fuel and Maintenance - CAM 25998 - Nissan NP200 1 6	SO8	11	11	11
Public safety	WC031_Fuel and Maintenance-CAM 25998-Nissan NP200 1 6	SO8	50	52	54
Public safety	WC031_Fuel and Maintenance - CAM 34418 Nissan NP200 1.6)	SO8	1	1	1
Public safety	WC031_Fuel and Maintenance - CAM 34418 Nissan NP200 1.6)	SO8	10	10	11
Public safety	WC031_Fuel and Maintenance - CAM 34418 Nissan NP200 1.6	SO8	10	10	11
Public safety	WC031_Fuel and Maintenance-CAM 34418-Nissan NP200 1.6	SO8	50	52	54
Public safety	WC031_Control Room Operators - Sundry Consumables	SO8	12	13	13
Public safety	WC031_Control Room Operators (Printing and Stationary)	SO8	8	8	9
Public safety	WC031_Rental of Equipment (Radio Equipment)	SO8	50	52	54
Public safety	WC031_Control Room Operators	SO8	582	608	623
Road transport	WC031_Vehicle Testing and Licensing	SO8	10 768	11 252	11 534
Road transport	WC031_Fuel and Maintenance - New Car - CoCT	SO8	36	37	38
Road transport	WC031_Vehicle Testing and Licensing - Sundry Consumables	SO8	17	17	18
Road transport	WC031_Vehicle Testing and Licensing - Refreshments	SO8	14	15	15
Road transport	WC031_Vehicle Testing and Licensing - Printing and Stationary	SO8	150	157	161
Public safety	WC031_Animal Control	SO8	417	435	446
Public safety	WC031_Animal Control: Disposal of Animal Carcasses	SO8	33	35	36
Public safety	WC031_Animal Control: Pound	SO8	100	105	107
Public safety	WC031_Animal Control: Auction	SO8	70	73	75
Public safety	WC031_Fuel and Maintenance - CAM 14331 (148)	SO8	16	17	18
Public safety	WC031_Animal Control - Sundry Consumables (Animal Food)	SO8	425	444	455
Public safety	WC031_Fuel and Maintenance-CAM 16220	SO8	50	52	54
Public safety	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Animal Control	SO8	43	45	46
Public safety	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Animal Control	SO8	10	10	10
Public safety	WC031_Animal Pound - Sundry Consumables	SO8	6	6	6
Planning and development	WC031_Maintenance: Calibration of equipment	SO8	–	–	–
Planning and development	WC031_Technical Administration and Planning - Sundry Consumables	SO5	1	1	1
Planning and development	WC031_Technical Administration and Planning	SO5	14 718	15 380	15 765
Planning and development	WC031_Fuel and Maintenance - CAM 23402	SO5	–	–	–
Planning and development	WC031_Fuel and Maintenance - CAM 23402 - Jetpatcher Truck	SO5	141	147	151
Planning and development	WC031_Depreciation - Machinery and Equipment	SO5	164	172	176
Planning and development	WC031_Maintenance: Civil Engineering Infrastructure	SO5	23	24	25
Planning and development	WC031_Fuel and Maintenance - CAM 28538	SO5	–	–	–
Planning and development	WC031_Technical Vehicle and Plant Licencing and Roadworthy	SO5	8	8	8
Planning and development	WC031_Fuel and Maintenance Specialized Butumen Emulsion for Jetting Machine Ve	SO5	90	94	96
Planning and development	WC031_Maintenance: Specialized Butumen Emulsion for Jetting Machine Vehicle	SO5	–	–	–
Planning and development	WC031_Technical Administration and Planning - Printing and Stationary	SO5	2	2	2
Planning and development	WC031_Fuel and Maintenance - NEW Roller (118)	SO5	40	42	43
Planning and development	WC031_Fuel and Maintenance - Machinery Technical Services (000)	SO5	8	8	9
Planning and development	WC031_Fuel and Maintenance-CAM 23021	SO5	40	42	43
Planning and development	WC031_Fuel and Maintenance-CAM 28538	SO5	20	21	21
Planning and development	WC031_Conferences	SO5	0	0	0
Planning and development	WC031_Fuel and Maintenance-Roller	SO5	35	37	37
Planning and development	WC031_Fuel and Maintenance-13699	SO5	20	21	21
Road transport	WC031_Provincial Roads Management	SO6	145	152	155
Waste management	WC031_Waste Removal Services and Management	SO6	42 816	44 743	45 862
Waste management	WC031_Transport Hire	SO6	–	–	–
Waste management	WC031_Temp Workers	SO6	169	177	181
Waste management	WC031_Fuel and Maintenance - CAM 19299	SO6	–	–	–
Waste management	WC031_Fuel and Maintenance - CAM 34735	SO6	101	105	108
Waste management	WC031_Fuel and Maintenance - CAM 5554	SO6	–	–	–
Waste management	WC031_Fuel and Maintenance - CAM 21962 (120)	SO6	20	21	22
Waste management	WC031_Recycling Contractor	SO6	2 079	2 172	2 226
Waste management	WC031_Refuse Removal -Community Toilets	SO6	–	–	–
Waste management	WC031_Fuel and Maintenance - CAM 19299 (190)	SO6	106	110	113
Waste management	WC031_Fuel and Maintenance CAM 34735	SO6	70	73	75
Waste management	WC031_Fuel and Maintenance-CAM 5554	SO6	60	63	64
Waste management	WC031_Fuel and Maintenance-CAM 19299	SO6	65	68	70
Waste management	WC031_Waste Removal Services and Management - Refuse Bags	SO6	425	444	455
Waste management	WC031_Community Toilets	SO6	110	115	118
Waste management	WC031_Town Cleaning Project	SO6	110	115	118
Waste management	WC031_Fuel and Maintenance - CAM 25362 (251)	SO6	41	43	44
Waste management	WC031_Fuel and Maintenance - New Vehicle Elec Cherry Picker	SO6	65	68	70
Waste management	WC031_Fuel and Maintenance - CAM 25570 (238)	SO6	121	126	129
Waste management	WC031_Fuel and Maintenance - CEO 3914 (239)	SO6	121	126	129
Waste management	WC031_Fuel and Maintenance - CAM 13077	SO6	241	252	258
Waste management	WC031_Waste Removal Services and Management - Sundry Consumables	SO6	96	100	103
Waste management	WC031_Fuel and Maintenance-CAM 25570	SO6	110	115	118
Waste management	WC031_Fuel and Maintenance-CEO 3914	SO6	80	84	86
Waste management	WC031_Fuel and Maintenance-CAM 17348	SO6	40	42	43
Waste management	WC031_Community Projects	SO6	–	–	–
Waste management	WC031_Fuel and Maintenance - CAM 17821 (705)	SO6	181	189	193
Waste management	WC031_Fuel and Maintenance - CAM 14836 (316)	SO6	70	74	75
Waste management	WC031_Fuel and Maintenance - CAM 3079 (315)	SO6	50	52	54
Waste management	WC031_Fuel and Maintenance-CAM 3079	SO6	42	44	45
Waste management	WC031_Fuel and Maintenance-CAM 14836	SO6	42	44	45
Waste management	WC031_Fuel and Maintenance-CAM 11874	SO6	120	125	129

Waste management	WC031_Community Projects - Maintenance Materials (Community Toilets)	SO6	32	34	35
Waste management	WC031_Fuel and Maintenance - CAM 15188 (435)	SO6	30	31	32
Waste management	WC031_Fuel and Maintenance - CAM 16878 (081)	SO6	31	32	33
Waste management	WC031_Fuel and Maintenance - CAM 16878	SO6	50	52	54
Waste management	WC031_Fuel and Maintenance - CAM 15188	SO6	15	16	16
Waste management	WC031_Fuel and Maintenance - Refuse Removal (040)	SO6	4	4	4
Waste management	WC031_Fuel and Maintenance-CAM 15118	SO6	36	38	39
Waste management	WC031_Fuel and Maintenance-CAM 16878	SO6	55	57	59
Waste management	WC031_Fuel and Maintenance - CAM 18506	SO6	–	–	–
Waste management	WC031_Fuel and Maintenance - CAM 22148	SO6	–	–	–
Waste management	WC031_Fuel and Maintenance-CAM 18506	SO6	55	57	59
Waste management	WC031_Fuel and Maintenance-CAM 22148	SO6	55	57	59
Waste management	WC031Waste Removal Services and Management - Refuse Bags	SO6	5	5	5
Waste management	WC031_Maintenance Community Toilets	SO6	–	–	–
Waste management	WC031_Fuel and Maintenance - CAM 19068	SO6	–	–	–
Waste management	WC031_Fuel and Maintenance-CAM 19068-Refuse Cage Truck	SO6	60	63	64
Waste management	WC031_Maintenance of Drop Off Facilities	SO6	5	5	5
Waste management	WC031_Maintenance Dumping Site Facilities	SO6	4 471	4 673	4 789
Waste management	WC031_Temporary workers Caledon Transfer Station	SO6	76	79	81
Waste management	WC031_Cleaning Materials Caledon Transfer Station	SO6	3	3	3
Waste management	WC031_Maintenance Dumping Site Facilities - Maintenance Materials	SO6	47	49	50
Waste management	WC031_Maintenance Caledon Transfer station	SO6	15	15	16
Waste management	WC031_Refuse sites damaged	SO6	28	29	30
Waste management	WC031_Refuse Sites	SO6	18	19	19
Waste management	WC031_Cleaning Materials for Transfer Station and Office	SO6	5	5	5
Waste management	WC031_Street Cleansing	SO6	3 258	3 405	3 490
Waste management	WC031_Street Cleansing - Sundry Consumables	SO6	53	55	56
Waste management	WC031_Community Projects - Maintenace Materials	SO6	–	–	–
Waste management	WC031_Depreciation - Solid Waste Infrastructure - Landfill Sites (Capitalised Restorati	SO6	1 054	1 054	1 054
Waste management	WC031_Depreciation - Solid Waste Infrastructure - Waste Transfer Stations	SO6	–	–	–
Waste management	WC031_Depreciation - Furniture and Office Equipment	SO6	2 040	2 040	2 040
Waste management	WC031_Management of Dumping Site Facilities	SO6	19 118	19 978	20 478
Waste water management	WC031_Fuel and Maintenance - CAM 23787	SO6	51	54	55
Waste water management	WC031_Maintenance Sewerage Network	SO6	25 882	27 047	27 723
Waste water management	WC031_Fuel and Maintenance - CAM 23344	SO6	–	–	–
Waste water management	WC031_Fuel and Maintenance - CAM 28658 (181)	SO6	3	3	3
Waste water management	WC031_Maintenance Sewerage Network - Sundry Consumables	SO6	175	183	187
Waste water management	WC031_Fuel and Maintenance - CAM 21550 (710)	SO6	–	–	–
Waste water management	WC031_Blue Sewerage pump trailer mounted	SO6	5	5	5
Waste water management	WC031_Jetvac masjien trailer mounted	SO6	15	16	16
Waste water management	WC031_Maintenance Sewerage Network - Maintenance Materials	SO6	100	105	107
Waste water management	WC031_Maintenance Machinery and equipment hire	SO6	–	–	–
Waste water management	WC031_Fuel and Maintenance - CAM 27032 (282)	SO6	63	66	67
Waste water management	WC031_Fuel and Maintenance - CAM 12875	SO6	5	5	5
Waste water management	WC031_Maintenance Sewerage Network - Maintenance Materials	SO6	296	309	317
Waste water management	WC031_Uniform and Protective Clothing	SO6	10	10	11
Waste water management	WC031_Fuel and Maintenance - CAM 23042 (192)	SO6	1	1	1
Waste water management	WC031_Fuel and Maintenance - CAM 26539	SO6	21	22	22
Waste water management	WC031_Fuel and Maintenance-CAM 26539-Nissan NP300- 1 Ton bakkie	SO6	30	31	32
Waste water management	WC031_Fuel and Maintenance - CAM 28512 - NissanNP300 - 1 Ton bakkie	SO6	1	1	1
Waste water management	WC031_Fuel and Maintenance - CAM 21397	SO6	3	3	3
Waste water management	WC031_Maintenance Materials - Pump Station	SO6	15	16	16
Waste water management	WC031_Maintenance Sewerage Treatment Works	SO6	8 110	8 475	8 687
Waste water management	WC031_Maintenance Sewerage Treatment Works - Sundry Consumables	SO6	54	57	58
Waste water management	WC031_Maintenance Sewerage Treatment Works - Maintenance Materials	SO6	32	33	34
Waste water management	WC031_Maintenance Sewerage Treatment Works - Chemicals	SO6	613	641	657
Waste water management	WC031_Sewerage Treatment Works	SO6	8	8	9
Waste water management	WC031_Fuel and Maintenance - CAM 7165 (505)	SO6	45	47	48
Waste water management	WC031_Fuel and Maintenance-CAM 7165	SO6	15	16	16
Waste water management	WC031_Fuel and Maintenance-CAM 27161-Sewerage Truck	SO6	155	162	166
Waste water management	WC031_Fuel and Maintenance - CAM 19295 (253)	SO6	161	168	172
Waste water management	WC031_Fuel and Maintenance-CAM 19295	SO6	120	125	129
Waste water management	WC031_Sewer Tanker	SO6	13	14	14
Waste water management	WC031_CAM 17821 (705)	SO6	70	73	75
Waste water management	WC031_Fuel and Maintenance - CAM 13857 (522)	SO6	355	371	380
Waste water management	WC031_Fuel and Maintenance - CAM 23784	SO6	–	–	–
Waste water management	WC031_Sewerage Management	SO6	20 729	21 661	22 203
Waste water management	WC031_Depreciation - Sanitation Infrastructure - Reticulation	SO6	–	–	–
Waste water management	WC031_Villiersdorp Market Area and Taxi Rank	SO6	62	62	62
Waste water management	WC031_Depreciation - Sanitation Infrastructure - Waste Water Treatment Works	SO6	3 140	3 140	3 140
Water management	WC031_Maintenance Water network	SO6	14 753	15 417	15 802
Water management	WC031_Bulk Purchases - Water	SO6	24 967	26 091	26 743
Water management	WC031_Fuel and Maintenance - CAM 20053-4x4 Nissan NP300 1 Ton bakkie	SO6	1	1	1
Water management	WC031_Fuel and Maintenance - CAM 36706 (106)	SO6	1	1	1
Water management	WC031_Fuel and Maintenance-CAM 8599	SO6	1	1	1
Water management	WC031_Maintenance Water network - Sundry Consumables	SO6	88	92	94
Water management	WC031_Maintenance Water network - Maintenance Materials	SO6	955	998	1 023
Water management	WC031_Maintenance Water network - Chemicals	SO6	30	31	32
Finance and administration	WC031_Water Distribution Management	SO6	30 747	32 131	32 934
Water management	WC031_Fuel and Maintenance-CAM 36747 -Nissan NP300-1 Ton bakkie	SO6	70	73	75
Water management	WC031_Fuel and Maintenance-CAM 25362	SO6	40	42	43
Water management	WC031_Fuel and Maintenance-CAM 8215	SO6	40	42	43
Water management	WC031_Water Networks (fixing of taps and pipes etc)	SO6	121	127	130
Water management	WC031_Fuel and Maintenance - CAM 29305 (360)	SO6	20	21	21
Water management	WC031_Maintenance Water network - Maintenance Materials (Lei Water)	SO6	87	91	93
Water management	WC031_Fuel and Maintenance - Water Distribution (030)	SO6	10	10	10
Water management	WC031_Fuel and Maintenance-CAM 7827	SO6	35	37	37
Water management	WC031_Fuel and Maintenance-CAM 29859	SO6	35	37	37
Water management	WC031_Fuel and Maintenance - Water Distribution (040)	SO6	16	17	17
Water management	WC031_Fuel and Maintenance-CAM 30141	SO6	30	31	32
Water management	WC031_Fuel and Maintenance - Small Plant Water Pump (50)	SO6	7	7	8
Water management	WC031_Fuel and Maintenance - LAAIGRAAF (611)	SO6	35	37	37
Water management	WC031_Fuel and Maintenance - CAM 28966	SO6	20	21	22
Water management	WC031_Fuel and Maintenance - CAM 28966 (555)	SO6	10	10	11
Water management	WC031_Fuel and Maintenance - CAM 6554 (164)	SO6	35	37	37
Water management	WC031_Fuel and Maintenance-CAM 28966	SO6	25	26	27

Water management	WC031_Maintenance Storm Water Networks Channel_OK and West Side	SO6	20	21	21
Water management	WC031 Maintenance Water network - Maintenance (Leiwater)	SO6	41	43	44
Water management	WC031 Maintenance Water network - Maintenance	SO6	41	43	44
Water management	WC031_Maintenance Water Treatment Works	SO6	5 695	5 951	6 100
Water management	WC031_Maintenance Water Treatment Works 16093 (107)	SO6	614	641	657
Water management	WC031_Maintenance Water Treatment Works - Sundry Consumables	SO6	44	46	47
Water management	WC031_Water Purification Management - Chemicals	SO6	3 153	3 294	3 377
Water management	WC031_Maintenance Water Treatment Works - Maintenance Materials	SO6	172	180	184
Water management	WC031_Mainetenance of WTW projects and cleaning 16093 (107)	SO6	30	31	32
Water management	WC031_Fuel and Maintenance - Waterworks. Generators	SO6	80	84	86
Water management	WC031_Water Purification Management	SO6	3 724	3 891	3 989
Water management	WC031_Maintenance Water Distribution	SO6	410	428	439
Water management	WC031_Maintenance Machinery and Equipment	SO6	50	52	54
Water management	WC031_Depreciation - Water Supply Infrastructure - Dams and Weirs	SO6	36	36	36
Water management	WC031_Depreciation - Water Supply Infrastructure - Pump Stations	SO6	1 028	1 028	1 028
Water management	WC031_Depreciation - Community Facilities - Libraries	SO6	4 050	4 050	4 050
Water management	WC031_Depreciation - Water Supply Infrastructure - Reservoirs	SO6	540	540	540
Water management	WC031_Depreciation - Water Supply Infrastructure - Bulk Mains	SO6	317	317	317
Energy sources	WC031_Electricity Distribution Management	SO6	154 970	161 944	165 992
Energy sources	WC031_Maintenance Electricity Network	SO6	12 924	13 505	13 843
Energy sources	WC031_Electricity Distribution Management - Printing and Stationary	SO6	12	13	13
Energy sources	WC031_Fuel and Maintenance-CAM 20053-4x4 Nissan NP300 1 Ton bakkie	SO6	112	117	119
Energy sources	WC031_Fuel and Maintenance - Electrical Equipment (090)	SO6	22	23	23
Energy sources	WC031_Fuel and Maintenance - CAM 37766	SO6	10	10	10
Energy sources	WC031_Fuel and Maintenance - Nissan Hyskraan (072)	SO6	10	10	10
Energy sources	WC031_Fuel and Maintenance-CAM 37766-Ford Ranger DC 2.2	SO6	84	88	90
Energy sources	WC031_Maintenance Electricity Network - Sundry Consumables	SO6	52	54	55
Energy sources	WC031_Fuel and Maintenance - Electricity Distribution (010)	SO6	3	3	3
Energy sources	WC031_Fuel and Maintenance-CAM 25667	SO6	50	52	54
Energy sources	WC031_Fuel and Maintenance-CAM 21962	SO6	34	36	36
Energy sources	WC031_Fuel and Maintenance-CAM 35400-Isuzu NPR 400	SO6	87	91	93
Energy sources	WC031_Maintenance Electricity Network - Maintenance Materials	SO6	572	598	613
Energy sources	WC031_Maintenance. Electricity Network - Service Connections Material	SO6	266	278	285
Energy sources	WC031_Fuel and Maintenance Jetvac (031)	SO6	0	0	0
Energy sources	WC031_Fuel and Maintenance-CAM 1354	SO6	80	83	85
Energy sources	WC031_Fuel and Maintenance-CAM 25668	SO6	40	42	43
Energy sources	WC031_Fuel and Maintenance - CAM 3830 (419)	SO6	20	20	21
Energy sources	WC031_Fuel and Maintenance-CAM 3830	SO6	2	2	2
Energy sources	WC031_Fuel and Maintenance-CAM 41249	SO6	12	13	13
Energy sources	WC031_Street Light Management - Maintenance Materials (Street Lights)	SO6	397	415	425
Energy sources	WC031_Street Light Management - Maintenance Materials (Street Lights - Eskom)	SO6	13	14	14
Energy sources	WC031_Electricity Street Lights	SO6	88	92	94
Energy sources	WC031_Street Light Management - Maintenance Materials	SO6	12	13	13
Water Treatment	WC031_Fuel and Maintenance - Sewerage Networks (040)	SO6	12	13	13
Solid Waste Removal	WC031_Caledon Access Control Bulk Water_EPWP Grant	SO6	461	482	494
Sewerage	WC031_Riviersonderend Customer Care & Administrative Support _EPWP Grant	SO6	45	47	48
Sewerage	WC031_Equal Employment Access For Disabled Communities_EPWP Grant	SO6	135	141	144
Sewerage	WC031_Botriver Access Control Waste Transfer Station_EPWP Grant	SO6	106	110	113
Water Distribution	WC031_Caledon Administrative Support Town Planning_EPWP Grant	SO6	106	110	113
Water Distribution	WC031_Botriver Digger Operator_EPWP Grant	SO6	101	106	108
Economic Development/Planning	WC031_Office 365 Backup Solution	SO11	290	303	311
Parent Operational expenditure			**884 103**	**909 665**	**931 488**
Entities:					
List all Operational projects grouped by Entity					
Entity A					
Water project A					
Entity B					
Electricity project B					
Entity Operational expenditure			–	–	–
Total Operational expenditure			**884 103**	**909 665**	**931 488**

Annexure A

Theewaterskloof Municipality

2025 / 2026







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1.	Financial Services			
		Tariff	**15% VAT**	**Total**
1.1	**Provision of information**			
	As determined in terms of the Promotion of Access to Information Act, 2000 (Act 2 of 2000) plus VAT			
1.2	**Computer printouts other than 1.1**			
(a)	e.g. Address lists per page	R 8,09	R 1,21	R 9,30
(b)	Duplicate accounts older than 3 months (per month for each month required)	R 26,09	R 3,91	R 30,00
(c)	Reconciliation of accounts (per account)			
(i)	up to six months	R 60,87	R 9,13	R 70,00
(ii)	more than six months	R 117,39	R 17,61	R 135,00
(d)	Electronic information supplied (clients must provide device) **(This tariff is only applicable to information not contained anywhere else in this tariff schedule)**	R 11,65	R 1,75	R 13,40
1.3	**Photostats other than 1.1**			
(a)	A4	R 1,48	R 0,22	R 1,70
(b)	A3	R 2,78	R 0,42	R 3,20
1.4	**Administration Costs**			
(a)	Administration fee if dishonoured Debit orders are presented	R 108,70	R 16,30	R 125,00
(b)	Administration fee if dishonoured Direct Deposit was presented	R 108,70	R 16,30	R 125,00
(c)	Administration fee where an incorrect/no reference number was used for electronic payments	R 52,17	R 7,83	R 60,00
1.5	**Payment of interest on accounts in arrear**			
(a)	Interest, calculated at the PRIME RATE plus 1%, becomes owing and payable on any balance which is outstanding after the date the month end run will be conducted.			
(b)	In applying paragraph (a), a portion of a month will be deemed to be a full month.			
1.6	**Issuing of Valuation Certificate**	R 217,39	R 32,61	R 250,00
(a)	Excluding properties transferred from the municipality to RDP beneficiaries			

1.	Financial Services			
		Tariff	**15% VAT**	**Total**
(b)	Approved indigents may apply for exemption provided that the property value does not exceed R300 000.00			
(c)	Affirmed/Approved pensioners may apply to be exempt of paying for valuation certificates			
1.7	**Clearance Certificates costs**			
(a)	Excluding properties transferred from the municipality to RDP beneficiaries			
(b)	Approved indigents may apply for exemption provided that the property value does not exceed R300 000.00			
(c)	Hard copy	R 260,87	R 39,13	R 300,00
(d)	Electronic copy	R 217,39	R 32,61	R 250,00
1.8	**Extension of Clearance Certificate costs plus normal outstanding consumer account**			
(a)	Hard copy	R 260,87	R 39,13	R 300,00
(b)	Electronic copy	R 217,39	R 32,61	R 250,00
1.9	**Tender Documents**			
(a)	Tenders Above R50,000,000 (90/10)	R 478,26	R 71,74	R 550,00
(b)	Tenders Below R50,000,000 (80/20)	R 478,26	R 71,74	R 550,00
1.10	**Deeds Searches (Per search unless otherwise indicated)**			
(a)	Property enquiry within Deeds Register	R 24,21	R 3,63	R 27,84
	(This includes searches with the result of "Not Found" since, for many searches, "Not Found" is a meaningful result.)			
(b)	Property Report	R 17,51	R 2,63	R 20,14
(c)	Deeds Office Transfer (per line)	R 17,65	R 2,65	R 20,30
(d)	Street Address / Erf / Scheme Conversion	R 12,73	R 1,91	R 14,64
(e)	Map Search (accessible for 30 days)	R 15,02	R 2,25	R 17,27
(f)	Historical Transfer (per line)	R 17,65	R 2,65	R 20,30
(g)	Deeds Office Document Copy (per document)	R 117,19	R 17,58	R 134,77
(h)	Surveyor-General Diagram (per image)	R 8,54	R 1,28	R 9,82

1.	Financial Services			
		Tariff	15% VAT	Total
1.11	**Application in writing by owner for revaluation on supplementary valuation**			
(a)	Agricultural	R 869,57	R 130,43	R 1 000,00
(b)	Excluding agricultural	R 565,22	R 84,78	R 650,00
	The application for revaluation is for all circumstances where the revaluation does not fall within the Municipal Property Rate Act's Section 78(1) reasons for revaluation and where it does not form part of the Municipality's annual supplementary valuation process			
1.12	**Service Deposits**			
(a)	Residential Service Deposit (Refer to Tariff Policy)			
(i)	Prepaid water and prepaid electricity meters	R 1 090,00		R 1 090,00
(ii)	Prepaid water and conventional electricity meters	R 3 719,00		R 3 719,00
(iii)	Conventional/Utility water and prepaid electricity meters	R 1 948,00		R 1 948,00
(iv)	Conventional/Utility water and conventional electricity meters	R 4 577,00		R 4 577,00
(b)	Business Service Deposit (Refer to Tariff Policy)			
(The above deposits are the maximum deposits held by die Municipality)				
1.13	**Credit Control & Debt Collection Fees**			
(a)	Administration fee for Notices and Letters of Demands for non payment and arrears accounts			
(i)	Business	R 309,57	R 46,43	R 356,00
(ii)	Residential	R 52,17	R 7,83	R 60,00
(iii)	Government	R 52,17	R 7,83	R 60,00
(iv)	Rural	R 52,17	R 7,83	R 60,00
(b)	Tracing Fees (Credit Bureau)	R 20,84	R 3,13	R 23,97

2.	Availability Charges			
		Tariff	15% VAT	Total
2.1	**Water**			
(a)	Per month	R 202,10	R 30,32	R 232,42
(b)	Annually	R 2 425,20	R 363,79	R 2 788,99
2.2	**Sewerage**			
(a)	Per month	R 98,97	R 14,85	R 113,82
(b)	Annually	R 1 187,68	R 178,15	R 1 365,83
2.3	**Refuse Removal**			
(a)	Per month	R 70,95	R 10,65	R 81,60
(b)	Annually	R 851,38	R 127,71	R 979,09

3.	Property Rates	
		R (cent in the Rand)
Art 8(2) (a)	Residential	0,010179
Art 8(2) (a)	Vacant Residential	0,010179
Art 8(2) (b)	Industrial	0,020358
Art 8(2) (b)	Vacant Industrial	0,020358
Art 8(2) (c)	Business and Commercial	0,020358
Art 8(2) (c)	Vacant Business and Commercial	0,020358
Art 8(2) (d)	Agricultural	0,002036
Art 8(2) (e)	Mining	0,020358
Art 8(2) (f)	Public Service Purpose (PSP)	0,020358
Art 8(2) (g)	Public Service Infrastructure (PSI)	0,000000
Art 8(2) (h)	Public Benefits Organisations (PBO)	0,002544
Art 8(2) (i)	Multi Purpose **Rates on properties used for multiple purposes will be levied according to the tariffs associated with the different categories as determined in the valuation roll** Rural Area Rebate *** Rural Areas Residential Rebate: 75% (refers to policy) *** Rural Areas Business Rebate: 75% (refers to policy) *****Refer to Rates Policy for Rebates, Exemptions and Reductions**	

4.	Water Supply			
		Tariff	15% VAT	Total
	(Tariffs mentioned under 4.1 - 4.15 become effective from readings taken after the beginning of July 2025)			
4.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per connection	R 196,28	R 29,44	R 225,72
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,30	R 2,30	R 17,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,64	R 4,75	R 36,39
(iv)	Consumption 31 kl to 40 kl per month per kl	R 39,54	R 5,93	R 45,47
(v)	Consumption above 40 kl per month per kl	R 52,22	R 7,83	R 60,05
4.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 45,54	R 6,84	R 52,38
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,30	R 2,30	R 17,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,64	R 4,75	R 36,39
(iv)	Consumption 31 kl to 40 kl per month per kl	R 39,54	R 5,93	R 45,47
(v)	Consumption above 40 kl per month per kl	R 52,22	R 7,83	R 60,05
4.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Commercial consumption			
(i)	Consumption 0 kl to 30 kl per month per kl	R 31,36	R 4,71	R 36,07
(ii)	Consumption 31 kl to 40 kl per month per kl	R 42,82	R 6,43	R 49,25
(iii)	Consumption above 40 kl per month per kl	R 62,74	R 9,41	R 72,15
4.4	**Municipal Purposes (Purchase Price) per kl**	R 53,54	R 8,03	R 61,57
4.5	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Sports Clubs consumption			
(i)	0 kl to 500 kl per month per kl	R 20,94	R 3,14	R 24,08
(ii)	501 kl and more per month per kl	R 23,20	R 3,48	R 26,68
4.6	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Schools consumption			
(i)	0 kl to 500 kl per month per kl	R 20,94	R 3,14	R 24,08
(ii)	501 kl and more per month per kl	R 23,20	R 3,48	R 26,68
4.7	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 30 kl per month per kl	R 30,06	R 4,50	R 34,56
(ii)	Consumption 31 kl to 40 kl per month per kl	R 40,58	R 6,08	R 46,66
(iii)	Consumption above 40 kl per month per kl	R 59,64	R 8,94	R 68,58

4.	Water Supply			
		Tariff	15% VAT	Total
4.8	**Raw Water (per kl)**	R 10,62	R 1,59	R 12,21
4.9	**Off the grid/partially off the grid water basic fee for industrial/commercial users (per month)**	Average water consumption for the preceding 5 years (60 months) before going of the grid X availability charge according the Bulk Supply		
4.10	**"Grabouw Trein Huise" Fixed monthly Charge**	R 196,28	R 29,44	R 225,72
4.11	**Proefplaas**			
(a)	Basic Charge	R 5 299,54	R 794,93	R 6 094,47
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 168 kl - 222 kl per month per kl	R 15,50	R 2,32	R 17,82
(iii)	Consumption above 222 kl per month per kl	R 41,98	R 6,30	R 48,28
4.12	**Cape Metropole Houses**			
(a)	Basic Charge	R 17 861,41	R 2 679,21	R 20 540,62
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,30	R 2,30	R 17,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,64	R 4,75	R 36,39
(iv)	Consumption 31 kl to 40 kl per month per kl	R 39,54	R 5,93	R 45,47
(v)	Consumption above 40 kl per month per kl	R 52,22	R 7,83	R 60,05
4.13	**Old Age Homes**			
(a)	Basic Charge	R 196,28	R 29,44	R 225,72
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,30	R 2,30	R 17,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,64	R 4,75	R 36,39
(iv)	Consumption 31 kl to 40 kl per month per kl	R 39,54	R 5,93	R 45,47
(v)	Consumption above 40 kl per month per kl	R 52,22	R 7,83	R 60,05
4.13.1	**Old Age Homes: 50% discount relief**			
(a)	Basic Charge	R 98,14	R 14,72	R 112,86
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 6,43	R 0,96	R 7,39
(ii)	Consumption 7 kl to 15 kl per month per kl	R 7,65	R 1,15	R 8,80
(iii)	Consumption 16 kl to 30 kl per month per kl	R 15,82	R 2,37	R 18,19
(iv)	Consumption 31 kl to 40 kl per month per kl	R 19,77	R 2,97	R 22,74
(v)	Consumption above 40 kl per month per kl	R 26,11	R 3,92	R 30,03
4.13.2	**Old Age Homes: 40% discount relief**			
(a)	Basic Charge	R 117,77	R 17,66	R 135,43
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 7,72	R 1,15	R 8,87
(ii)	Consumption 7 kl to 15 kl per month per kl	R 9,18	R 1,38	R 10,56
(iii)	Consumption 16 kl to 30 kl per month per kl	R 18,98	R 2,85	R 21,83
(iv)	Consumption 31 kl to 40 kl per month per kl	R 23,72	R 3,56	R 27,28
(v)	Consumption above 40 kl per month per kl	R 31,33	R 4,70	R 36,03
4.13.3	**Old Age Homes: 30% discount relief**			
(a)	Basic Charge	R 137,40	R 20,61	R 158,01
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 9,00	R 1,35	R 10,35
(ii)	Consumption 7 kl to 15 kl per month per kl	R 10,71	R 1,61	R 12,32

4.	Water Supply			
		Tariff	15% VAT	Total
(iii)	Consumption 16 kl to 30 kl per month per kl	R 22,15	R 3,32	R 25,47
(iv)	Consumption 31 kl to 40 kl per month per kl	R 27,68	R 4,15	R 31,83
(v)	Consumption above 40 kl per month per kl	R 36,55	R 5,49	R 42,04
4.13.4	**Old Age Homes: 20% discount relief**			
(a)	Basic Charge	R 157,02	R 23,56	R 180,58
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 10,29	R 1,54	R 11,83
(ii)	Consumption 7 kl to 15 kl per month per kl	R 12,24	R 1,84	R 14,08
(iii)	Consumption 16 kl to 30 kl per month per kl	R 25,31	R 3,80	R 29,11
(iv)	Consumption 31 kl to 40 kl per month per kl	R 31,63	R 4,75	R 36,38
(v)	Consumption above 40 kl per month per kl	R 41,78	R 6,26	R 48,04
4.13.5	**Old Age Homes: 10% discount relief**			
(a)	Basic Charge	R 176,65	R 26,50	R 203,15
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 11,57	R 1,74	R 13,31
(ii)	Consumption 7 kl to 15 kl per month per kl	R 13,77	R 2,07	R 15,84
(iii)	Consumption 16 kl to 30 kl per month per kl	R 28,48	R 4,27	R 32,75
(iv)	Consumption 31 kl to 40 kl per month per kl	R 35,59	R 5,33	R 40,92
(v)	Consumption above 40 kl per month per kl	R 47,00	R 7,05	R 54,05
4.13.6	**Old Age Homes: 5% discount relief**			
(a)	Basic Charge	R 186,47	R 27,97	R 214,44
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,22	R 1,83	R 14,05
(ii)	Consumption 7 kl to 15 kl per month per kl	R 14,54	R 2,18	R 16,72
(iii)	Consumption 16 kl to 30 kl per month per kl	R 30,06	R 4,51	R 34,57
(iv)	Consumption 31 kl to 40 kl per month per kl	R 37,56	R 5,64	R 43,20
(v)	Consumption above 40 kl per month per kl	R 49,61	R 7,44	R 57,05
4.14	**Safe Houses**			
(a)	Basic Charge	R 196,28	R 29,44	R 225,72
(b)	Safe Houses Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,30	R 2,30	R 17,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,64	R 4,75	R 36,39
(iv)	Consumption 31 kl to 40 kl per month per kl	R 39,54	R 5,93	R 45,47
(v)	Consumption above 40 kl per month per kl	R 52,22	R 7,83	R 60,05
4.14.1	**Safe Houses: 25% discount relief**			
(a)	Basic Charge	R 147,21	R 22,08	R 169,29
(b)	Safe Houses Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 9,65	R 1,45	R 11,10
(ii)	Consumption 7 kl to 15 kl per month per kl	R 11,48	R 1,72	R 13,20
(iii)	Consumption 16 kl to 30 kl per month per kl	R 23,73	R 3,56	R 27,29
(iv)	Consumption 31 kl to 40 kl per month per kl	R 29,66	R 4,44	R 34,10
(v)	Consumption above 40 kl per month per kl	R 39,17	R 5,87	R 45,04
4.15	**Standpipes and Temporary Connections**			
(a)	Deposit	R 7 283,00		R 7 283,00
(b)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 30 kl per month per kl	R 30,14	R 4,52	R 34,66
(ii)	Consumption 31 kl to 40 kl per month per kl	R 35,22	R 5,28	R 40,50
(iii)	Consumption above 40 kl per month per kl	R 44,80	R 6,72	R 51,52
4.16	**Utility Water meters (Not Meeting Council Criteria)**		Actual Costs	

4.	Water Supply	Tariff	15% VAT	Total
4.17	**Free installation of Utility Water meters** Due to limited number of Utility Water meters preference will be given according to the following Criteria: - The towns where we do not supply electricity - Indigent Households and - Defaulters * Applicants not meeting the set criteria Refer to 4.17			
4.18	**Water meters for Housing Contractors**		Actual Costs	
4.19	**WATER RESTRICTION TARIFFS**			
4.19.1	**PHASE 1**			
4.19.1.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,30	R 2,30	R 17,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,64	R 4,75	R 36,39
(iv)	Consumption 31 kl to 40 kl per month per kl	R 39,54	R 5,93	R 45,47
(v)	Consumption above 40 kl per month per kl	R 60,05	R 9,01	R 69,06
4.19.1.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 45,54	R 6,84	R 52,38
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,30	R 2,30	R 17,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,64	R 4,75	R 36,39
(iv)	Consumption 31 kl to 40 kl per month per kl	R 39,54	R 5,93	R 45,47
(v)	Consumption above 40 kl per month per kl	R 60,05	R 9,01	R 69,06
4.19.1.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 31,36	R 4,71	R 36,07
(ii)	Consumption 7 kl to 15 kl per month per kl	R 31,36	R 4,71	R 36,07
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,36	R 4,71	R 36,07
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,82	R 6,43	R 49,25
(v)	Consumption above 40 kl per month per kl	R 72,15	R 10,82	R 82,97
4.19.1.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 20,94	R 3,14	R 24,08
(ii)	501 kl and more per month per kl	R 34,80	R 5,22	R 40,02
4.19.1.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 20,94	R 3,14	R 24,08
(ii)	501 kl and more per month per kl	R 34,80	R 5,22	R 40,02
4.19.1.6	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 30,06	R 4,50	R 34,56
(ii)	Consumption 7 kl to 15 kl per month per kl	R 30,06	R 4,50	R 34,56
(iii)	Consumption 16 kl to 30 kl per month per kl	R 30,06	R 4,50	R 34,56
(iv)	Consumption 31 kl to 40 kl per month per kl	R 40,58	R 6,08	R 46,66
(v)	Consumption above 40 kl per month per kl	R 68,59	R 10,28	R 78,87

4.	Water Supply			
		Tariff	15% VAT	Total
4.19.1.7	**Proefplaas**			
(a)	Basic Charge	R 5 299,54	R 794,93	R 6 094,47
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 168 kl - 222 kl per month per kl	R 15,50	R 2,32	R 17,82
(iii)	Consumption above 222 kl per month per kl	R 48,28	R 7,24	R 55,52
4.19.1.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 17 861,41	R 2 679,21	R 20 540,62
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,30	R 2,30	R 17,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 31,64	R 4,75	R 36,39
(iv)	Consumption 31 kl to 40 kl per month per kl	R 39,54	R 5,93	R 45,47
(v)	Consumption above 40 kl per month per kl	R 60,05	R 9,01	R 69,06
4.19.1.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 30,14	R 4,52	R 34,66
(ii)	Consumption 7 kl to 15 kl per month per kl	R 30,14	R 4,52	R 34,66
(iii)	Consumption 16 kl to 30 kl per month per kl	R 30,14	R 4,52	R 34,66
(iv)	Consumption 31 kl to 40 kl per month per kl	R 35,22	R 5,28	R 40,50
(v)	Consumption above 40 kl per month per kl	R 51,52	R 7,73	R 59,25
4.19.2	**PHASE 2**			
4.19.2.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,83	R 2,53	R 19,36
(iii)	Consumption 16 kl to 30 kl per month per kl	R 36,39	R 5,46	R 41,85
(iv)	Consumption 31 kl to 40 kl per month per kl	R 47,45	R 7,12	R 54,57
(v)	Consumption above 40 kl per month per kl	R 70,50	R 10,57	R 81,07
4.19.2.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 45,54	R 6,84	R 52,38
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,83	R 2,53	R 19,36
(iii)	Consumption 16 kl to 30 kl per month per kl	R 36,39	R 5,46	R 41,85
(iv)	Consumption 31 kl to 40 kl per month per kl	R 47,45	R 7,12	R 54,57
(v)	Consumption above 40 kl per month per kl	R 70,50	R 10,57	R 81,07
4.19.2.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 36,06	R 5,41	R 41,47
(ii)	Consumption 7 kl to 15 kl per month per kl	R 36,06	R 5,41	R 41,47
(iii)	Consumption 16 kl to 30 kl per month per kl	R 36,06	R 5,41	R 41,47
(iv)	Consumption 31 kl to 40 kl per month per kl	R 53,53	R 8,03	R 61,56
(v)	Consumption above 40 kl per month per kl	R 94,11	R 14,12	R 108,23
4.19.2.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72

4.	Water Supply			
		Tariff	15% VAT	Total
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 26,18	R 3,92	R 30,10
(ii)	501 kl and more per month per kl	R 34,80	R 5,22	R 40,02
4.19.2.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 26,18	R 3,92	R 30,10
(ii)	501 kl and more per month per kl	R 34,80	R 5,22	R 40,02
4.19.2.6	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 34,57	R 5,18	R 39,75
(ii)	Consumption 7 kl to 15 kl per month per kl	R 34,57	R 5,18	R 39,75
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,57	R 5,18	R 39,75
(iv)	Consumption 31 kl to 40 kl per month per kl	R 50,73	R 7,60	R 58,33
(v)	Consumption above 40 kl per month per kl	R 89,46	R 13,42	R 102,88
4.19.2.7	**Proefplaas**			
(a)	Basic Charge	R 5 299,54	R 794,93	R 6 094,47
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 14,79	R 2,22	R 17,01
(ii)	Consumption 168 kl - 222 kl per month per kl	R 19,38	R 2,90	R 22,28
(iii)	Consumption above 222 kl per month per kl	R 62,97	R 9,45	R 72,42
4.19.2.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 17 861,41	R 2 679,21	R 20 540,62
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,83	R 2,52	R 19,35
(iii)	Consumption 16 kl to 30 kl per month per kl	R 36,39	R 5,46	R 41,85
(iv)	Consumption 31 kl to 40 kl per month per kl	R 47,45	R 7,12	R 54,57
(v)	Consumption above 40 kl per month per kl	R 70,50	R 10,57	R 81,07
4.19.2.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 34,66	R 5,20	R 39,86
(ii)	Consumption 7 kl to 15 kl per month per kl	R 34,66	R 5,20	R 39,86
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,66	R 5,20	R 39,86
(iv)	Consumption 31 kl to 40 kl per month per kl	R 44,03	R 6,60	R 50,63
(v)	Consumption above 40 kl per month per kl	R 67,20	R 10,08	R 77,28
4.19.3	<u>PHASE 3</u>			
4.19.3.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 18,36	R 2,75	R 21,11
(iii)	Consumption 16 kl to 30 kl per month per kl	R 41,13	R 6,17	R 47,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 55,36	R 8,30	R 63,66
(v)	Consumption above 40 kl per month per kl	R 78,33	R 11,75	R 90,08
4.19.3.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 45,54	R 6,84	R 52,38
(ii)	Consumption 7 kl to 15 kl per month per kl	R 18,36	R 2,75	R 21,11

4.	Water Supply			
		Tariff	15% VAT	Total
(iii)	Consumption 16 kl to 30 kl per month per kl	R 41,13	R 6,17	R 47,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 55,36	R 8,30	R 63,66
(v)	Consumption above 40 kl per month per kl	R 78,33	R 11,75	R 90,08
4.19.3.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 37,63	R 5,65	R 43,28
(ii)	Consumption 7 kl to 15 kl per month per kl	R 40,77	R 6,11	R 46,88
(iii)	Consumption 16 kl to 30 kl per month per kl	R 40,77	R 6,11	R 46,88
(iv)	Consumption 31 kl to 40 kl per month per kl	R 59,95	R 8,99	R 68,94
(v)	Consumption above 40 kl per month per kl	R 94,11	R 14,12	R 108,23
4.19.3.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 31,41	R 4,71	R 36,12
(ii)	501 kl and more per month per kl	R 40,60	R 6,09	R 46,69
4.19.3.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 31,41	R 4,71	R 36,12
(ii)	501 kl and more per month per kl	R 40,60	R 6,09	R 46,69
4.19.3.6	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 36,07	R 5,41	R 41,48
(ii)	Consumption 7 kl to 15 kl per month per kl	R 39,08	R 5,86	R 44,94
(iii)	Consumption 16 kl to 30 kl per month per kl	R 39,08	R 5,86	R 44,94
(iv)	Consumption 31 kl to 40 kl per month per kl	R 56,81	R 8,52	R 65,33
(v)	Consumption above 40 kl per month per kl	R 89,46	R 13,42	R 102,88
4.19.3.7	**Proefplaas**			
(a)	Basic Charge	R 5 299,54	R 794,93	R 6 094,47
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 19,29	R 2,89	R 22,18
(ii)	Consumption 168 kl - 222 kl per month per kl	R 31,00	R 4,65	R 35,65
(iii)	Consumption above 222 kl per month per kl	R 83,96	R 12,59	R 96,55
4.19.3.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 17 861,41	R 2 679,21	R 20 540,62
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 18,36	R 2,75	R 21,11
(iii)	Consumption 16 kl to 30 kl per month per kl	R 41,13	R 6,17	R 47,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 55,36	R 8,30	R 63,66
(v)	Consumption above 40 kl per month per kl	R 78,33	R 11,75	R 90,08
4.19.3.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 36,17	R 5,42	R 41,59
(ii)	Consumption 7 kl to 15 kl per month per kl	R 39,18	R 5,88	R 45,06
(iii)	Consumption 16 kl to 30 kl per month per kl	R 39,18	R 5,88	R 45,06
(iv)	Consumption 31 kl to 40 kl per month per kl	R 49,31	R 7,39	R 56,70
(v)	Consumption above 40 kl per month per kl	R 67,20	R 10,08	R 77,28

4.	Water Supply			
		Tariff	15% VAT	Total
4.19.4	PHASE 4			
4.19.4.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 19,89	R 2,98	R 22,87
(iii)	Consumption 16 kl to 30 kl per month per kl	R 44,30	R 6,64	R 50,94
(iv)	Consumption 31 kl to 40 kl per month per kl	R 59,31	R 8,90	R 68,21
(v)	Consumption above 40 kl per month per kl	R 91,39	R 13,70	R 105,09
4.19.4.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 45,54	R 6,84	R 52,38
(ii)	Consumption 7 kl to 15 kl per month per kl	R 19,89	R 2,98	R 22,87
(iii)	Consumption 16 kl to 30 kl per month per kl	R 44,30	R 6,64	R 50,94
(iv)	Consumption 31 kl to 40 kl per month per kl	R 59,31	R 8,90	R 68,21
(v)	Consumption above 40 kl per month per kl	R 91,39	R 13,70	R 105,09
4.19.4.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 40,77	R 6,11	R 46,88
(ii)	Consumption 7 kl to 15 kl per month per kl	R 43,90	R 6,59	R 50,49
(iii)	Consumption 16 kl to 30 kl per month per kl	R 43,90	R 6,59	R 50,49
(iv)	Consumption 31 kl to 40 kl per month per kl	R 64,23	R 9,63	R 73,86
(v)	Consumption above 40 kl per month per kl	R 109,80	R 16,46	R 126,26
4.19.4.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 36,65	R 5,49	R 42,14
(ii)	501 kl and more per month per kl	R 42,92	R 6,44	R 49,36
4.19.4.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 36,65	R 5,49	R 42,14
(ii)	501 kl and more per month per kl	R 42,92	R 6,44	R 49,36
4.19.4.6	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 196,28	R 29,44	R 225,72
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 39,08	R 5,86	R 44,94
(ii)	Consumption 7 kl to 15 kl per month per kl	R 42,08	R 6,32	R 48,40
(iii)	Consumption 16 kl to 30 kl per month per kl	R 42,08	R 6,32	R 48,40
(iv)	Consumption 31 kl to 40 kl per month per kl	R 60,87	R 9,13	R 70,00
(v)	Consumption above 40 kl per month per kl	R 104,37	R 15,66	R 120,03
4.19.4.7	**Proefplaas**			
(a)	Basic Charge	R 5 299,54	R 794,93	R 6 094,47
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 25,72	R 3,86	R 29,58
(ii)	Consumption 168 kl - 222 kl per month per kl	R 31,00	R 4,65	R 35,65
(iii)	Consumption above 222 kl per month per kl	R 83,96	R 12,59	R 96,55

4.	Water Supply	Tariff	15% VAT	Total
4.19.4.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 17 861,41	R 2 679,21	R 20 540,62
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,86	R 1,93	R 14,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 19,89	R 2,98	R 22,87
(iii)	Consumption 16 kl to 30 kl per month per kl	R 44,30	R 6,64	R 50,94
(iv)	Consumption 31 kl to 40 kl per month per kl	R 59,31	R 8,90	R 68,21
(v)	Consumption above 40 kl per month per kl	R 91,39	R 13,70	R 105,09
4.19.4.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 39,18	R 5,88	R 45,06
(ii)	Consumption 7 kl to 15 kl per month per kl	R 42,20	R 6,33	R 48,53
(iii)	Consumption 16 kl to 30 kl per month per kl	R 42,20	R 6,33	R 48,53
(iv)	Consumption 31 kl to 40 kl per month per kl	R 52,83	R 7,92	R 60,75
(v)	Consumption above 40 kl per month per kl	R 78,40	R 11,76	R 90,16
4.20	**Disconnection Fees**			
	Where the consumer is on the disconnection list, the following fees are payable:			
(a)	Deposit			
(i)	Non domestic	R 3 987,00		R 3 987,00
(b)(i)	Defaulters fee {In addition to 4.20(a)}	R 347,86	R 52,18	R 400,04
(ii)	**After hours/Saturdays:**	R 990,40	R 148,56	R 1 138,96
(iii)	**Sundays/Public Holidays:**	R 1 481,58	R 222,23	R 1 703,81
4.21	**Re-connection charges**			
(a)(i)	New service agreements after temporary disconnection	R 347,86	R 52,18	R 400,04
(ii)	**After hours/Saturdays:**	R 990,40	R 148,56	R 1 138,96
(iii)	**Sundays/Public Holidays:**	R 1 481,58	R 222,23	R 1 703,81
4.22	**Charges for new connections**			
	The owner of a property or plot within the Municipal Area that wishes to have a new water connection on such property or plot, must pay a connection fee which is calculated as follows, in advance, to the Municipality:			
(a)	For a 15mm diameter connection	R 9 030,50	R 1 354,57	R 10 385,07
(b)	For a 22mm diameter connection	R 9 613,12	R 1 441,97	R 11 055,09
(c)	For a connection with a diameter greater than 22mm The actual cost of material, labour and machinery plus 15% administration costs with a minimum of:	R 9 613,12	R 1 441,97	R 11 055,09
	Abovementioned charges in (a) and (b) are in respect of a pipe no longer than 25m, but if a pipe longer than 25m is required, the relevant charge plus the cost of the provision and laying of the extra length, plus a charge of 15% in respect of administration costs will be payable.			
4.23	**Reconnection of unauthorised-, illegal connections, bypass or tampering of water connection services** (Remedial action)			
(a)	Where established that the consumer did an unauthorised reconnection to the water supply, made an illegal water connection or bypass/tampered with the water connection services			
(i)	First Offence	R 7 982,60	R 1 197,39	R 9 179,99
(ii)	Second Offence (convert to flow restriction)	R 8 921,74	R 1 338,26	R 10 260,00
(iii)	Third Offence (restriction of service)	Previous offence x 2		
(iv)	Where a new water meter needs to be installed	Actual Costs		
(v)	Above and beyond the charges payable in (i),(ii) and (iii) above, the consumer will also be held liable for the estimated consumption of water during the period, calculated on the average monthly consumption for the three (3) months following restoration of the service connection.			

4.	Water Supply	Tariff	15% VAT	Total
4.24	**Testing of meters**			
(a)	Testing by the Council itself (by means of a test meter)	R 1 216,08	R 182,41	R 1 398,49
(b)	By a mutually acceptable Authority **(If the meter is found to be faulty, the charges are refundable)**	Actual Cost + 15% admin charge + VAT		
4.25	**Service Calls**			
(a)	Per call where it is found that the fault was not caused by any action of the Council			
(i)	Within normal business hours	R 662,00	R 99,30	R 761,30
(ii)	Outside normal business hours	R 1 323,80	R 198,57	R 1 522,37
4.26	**Damage to Council property**			
(a)	Actual cost of material, labour and machinery plus 15% administration charges plus VAT			
4.27	**Special Meter Readings** **(A reading taken after proper rechecking was done by the debtors clerk)**	R 302,12	R 45,32	R 347,44
4.28	**"Lei water"**			
(a)	***Availability fee			
(i)	Annually (R50.00 per month from September till the following April)	R 463,84	R 69,57	R 533,41
(b)	per minute per year	R 104,80	R 15,72	R 120,52
(c)	per month (30 minutes) **(This tariff is applicable only in drought season)**	R 349,08	R 52,36	R 401,44
(d)	Sluices			
(i)	For building a sluice, per sluice (basic charge)	R 1 791,20	R 268,68	R 2 059,88
(ii)	Reconnection Fee	R 3 187,70	R 478,15	R 3 665,85
4.29	**Moving of meter on request of consumer**			
(a)	Actual cost of material, labour and machinery plus 15% administration charges plus VAT			
4.30	**Purchases of water per kl (own transport)**	R 52,12	R 7,82	R 59,94
4.31	**Tariff for the removal, tampering with or unauthorised use of "Lei water"**			
	Where, in the opinion of the Council, it is established that the owner and/or tenant of property in Greyton, or that such person allowed			
(a)	l.r.o. a non-subscriber, who illegally interferes with the flow, and/or takes and/or allows to take "Lei water" depending on the case, the following charges are payable: - First offence	R 1 739,46	R 260,92	R 2 000,38
(b)	l.r.o. a subscriber who, without authority/illegally interferes with or takes "Lei water" outside of his/her official "Lei water" hours to the detriment of another subscriber's legal turn, whatever the case, the following charges are payable: - First offence	R 1 739,46	R 260,92	R 2 000,38
NOTE				
1.	For the application of these tariffs, "subscriber" shall mean a resident who is officially in possession of written proof from the Council that he/she has been allocated "Lei water" for the relevant season, not with standing the fact that such person has paid the basic levy (furrow levy)			
2.	The Council withholds the right and may, at its own discretion take further legal steps above and beyond the tariffs set out above			
3.	In addition to the charges payable in (a) and (b) above, the subject open furrow will, on a third infringement of this kind, be replaced with a closed canal system; in which case the resident concerned will be held liable for all costs incurred.			
	Water leakages at Indigent Households will be repaired free of charge, excluding damage due to vandalism or negligence. The before mentioned is determined at the discretion of the Technical Officer and is only valid for 1 repair.			
	****Industrial consumers whose usage is more than 5 000kl on average per month may apply for the Industrial Bulk Water Tariff. Consumption of the previous financial year will be used to determine the average. Tariffs will be applied from the date of approval and not retrospectively.**			
	Tourism Associations that performs this service for the Municipality are fully exempt from paying basic services, if the operations are conducted on municipal premises.			
	*****This tariff is for premises with an entitlement for irrigation water but decline the use thereof in spite of the availability of the irrigation water. (Irrigation Water Bylaw)**			

ELECTRICITY TARIFF SCHEDULE: Applicable 1 July 2025 to 30 June 2026

Tariffs mentioned under 5.1 and 5.2 take effect from readings taken during July 2025 | Average increase for the year | 11,32%

ABBREVIATIONS

V	Volt	NMD	Notified maximum demand
kV	kilovolt	PF	Power factor
W	Watt	R/kVA	Rand per kilovolt-Ampere
kW	kilowatt	TOU	Time of use
A	Ampere	VAT	Value-added tax
kVA	kilovolt-ampere	R/kvarh	Rand per reactive kilovar-hour
kWh	Kilowatt-hour	MD	Maximum Demand
kvarh	kilovar-hour	POS	Point of Supply

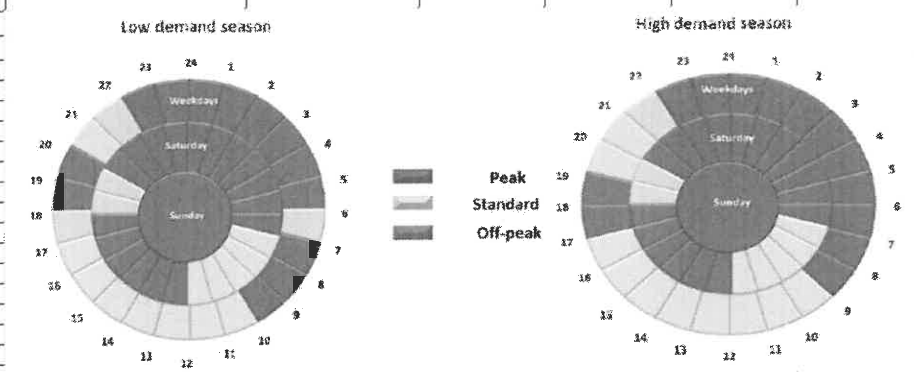
DEFINITIONS

Maximum demand.	Highest average demand measured in kVA at the point of supply during a 30-minute integrating period in a billing month.
MD (TOU)	For TOU tariffs this only applies during the Peak and Standard periods.
NMD	Maximum demand notified by the customer and accepted by the municipality per point of supply applicable for all hours of the day. (KVA)
Access Demand	Highest of the NMD, installed capacity or Highest Maximum demand during the previous 12 months.
High voltage (HV)	Networks at a voltage greater than 22kV.
Medium voltage (MV)	Networks above 1 kV up to 22 kV.
Low voltage (LV)	Networks less than 1 kV (<1000 V). Single phase 230 V, 3 phase 400 V.
Basic charge.	Monthly fixed charge payable per point of supply to recover customer services costs such as meter reading, billing and service connection and meter capital. (R/m)
Capacity charge	Fixed network charge to recover network costs based on the installed / limited capacity. (R/Amp/m)
Access charge	Fixed network charge to recover mainly dedicated network costs based on the Access Demand. (R/kVA/m)
Demand charge	Variable network charge to recover the mainly shared network costs based on the chargeable demand.
Energy charge.	Charge for each unit of active energy consumed during the billing month (R/kWh)
Reactive energy charge.	Charge based on the reactive energy supplied in excess of 30% (0,96 power factor or less) of the kWh recorded during the peak and standard periods. The excess reactive energy is determined per 30-minute integrating period and accumulated for the month applicable during both seasons. (R/kvarh)
Basic, Capacity and Access charges.	Fixed charges as prescribed, is levied in respect of every separate electricity connection or erf. If two or more buildings or structures on the same erf are supplied with electricity from only one meter connection, the registered owner of such property will be held liable for the payment of the prescribed charges.

Time Of Use (TOU) Seasons						
High demand season		June to August				
Low demand season		September to May				
TOU periods						
High demand: Weekday: Peak		06h00 - 09h00	17h00 - 19h00			
High demand: Weekday: Standard		09h00 - 17h00	19h00 - 22h00			
High demand: Weekday: Off-Peak		00h00 - 06h00	22h00 - 24h00			
High demand: Saturday: Standard		07h00 - 12h00	18h00 - 20h00			
High demand: Saturday: Off-Peak		00h00 - 07h00	12h00 - 18h00	20h00 - 24h00		
High demand: Sunday: Off-Peak		00h00 - 24h00				
Low demand: Weekday: Peak		07h00 - 10h00	18h00 - 20h00			
Low demand: Weekday: Standard		06h00 - 07h00	10h00 - 18h00	20h00 - 22h00		
Low demand: Weekday: Off-Peak		00h00 - 06h00	22h00 - 24h00			
Low demand: Saturday: Standard		07h00 - 12h00	18h00 - 20h00			
Low demand: Saturday: Off-Peak		00h00 - 07h00	12h00 - 18h00	20h00 - 24h00		
Low demand: Sunday: Off-Peak		00h00 - 24h00				

Public holidays will be treated as the day of the week on which they fall.

See illustration below



BULK CUSTOMER TARIFFS			2024/25 Exc	2025/26 Exc	15% VAT	2025/26 Inc	% change
These tariffs are applicable to all customers who's installed capacity exceeds 50 kVA. This is irrespective of whether it is a commercial, industrial, domestic or municipal type connection. The energy charges are based on the TOU and thus applies to all types of load profiles. The structure is very similar to that of the Eskom Megaflex tariff and thus gives the true cost signals through to customers to be able to respond thus reducing their own and the municipal costs.							
5.1.1	**Bulk: Time of use Tariff. Medium Voltage (11 000 kV)**						
This tariff is where the supply is given at 11 kV. The transformer and associated LV equipment belong to the customer who is responsible to operate this in close co-operation with the municipality. The customer is also responsible for maintenance and replacement of this equipment. In cases of absence of a VT/CT unit, the measurement can be done at LV but in this case a surcharge of 1.5% should be applied to the Maximum demand, Access and Energy charges.							
i (a)	Basic charge: Up to 100 kVA	R/month/POS	R 3 323,02	R 4 786,75	R 718,01	R 5 504.76	44,05%
ii	Network Access charges	R/kVA/month	R 63,17	R 83,20	R 12,48	R 95,68	31,70%
iii	Network Demand charge	R/kVA/month	R 102,57	R 104,09	R 15,61	R 119,70	1,49%
iv	Reactive energy charge	R/kvarh	R 0,1551	R 0,2893	R 0,0434	R 0,3327	86,51%
v	Active Energy charge						
v (a)	High demand: Peak	R/kWh	R 6,3121	R 7,1489	R 1,0723	R 8,2212	13,26%
v (b)	High demand: Standard	R/kWh	R 2,2014	R 2,3513	R 0,3527	R 2,7040	6,81%
v (c)	High demand: Off-Peak	R/kWh	R 1,3853	R 1,5517	R 0,2328	R 1,7845	12,01%
v (d)	Low demand: Peak	R/kWh	R 2,3385	R 2,8374	R 0,4256	R 3,2630	21,34%
v (e)	Low demand: Standard	R/kWh	R 1,7389	R 1,9693	R 0,2954	R 2,2647	13,25%
v (f)	Low demand: Off-Peak	R/kWh	R 1,2546	R 1,4547	R 0,2182	R 1,6729	15,95%
5.1.2	**Bulk: Time of use Tariff. Low Voltage (400V)**						
	This tariff is where the supply is given at 400 V.						
i (a)	Basic charge: Up to 100 kVA	R/month/POS	R 1 939,37	R 1 965,06	R 294,76	R 2 259.82	1,32%
ii	Network Access charges	R/kVA/month	R 80,40	R 103,74	R 15,56	R 119,30	29,03%
iii	Network Demand charge	R/kVA/month	R 141,75	R 141,41	R 21,21	R 162,62	-0,24%
iv	Reactive energy charge	R/kvarh	R 0,1551	R 0,2893	R 0,0434	R 0,3327	86,51%
v	Active Energy charge						
v (a)	High demand: Peak	R/kWh	R 6,3582	7,1998	R 1,0800	R 8,2798	13,24%
v (b)	High demand: Standard	R/kWh	R 2,2475	2,4022	R 0,3603	R 2,7625	6,88%
v (c)	High demand: Off-Peak	R/kWh	R 1,4314	1,6025	R 0,2404	R 1,8429	11,95%
v (d)	Low demand: Peak	R/kWh	R 2,3846	2,8882	R 0,4332	R 3,3214	21,12%
v (e)	Low demand: Standard	R/kWh	R 1,7850	2,0202	R 0,3030	R 2,3232	13,18%
v (f)	Low demand: Off-Peak	R/kWh	R 1,3007	1,5055	R 0,2258	R 1,7313	15,74%
SMALL CUSTOMER TARIFFS (< 100 kVA)							
These tariffs are for small customers < 100 kVA. These customers will not be subject to monthly maximum demand charges. They will however be subject to Basic and Capacity charges if capacity exceeds 20 Amp 1 phase. All new customers will be on pre-payment. The basic and capacity charges will be levied via the standard municipal billing system and be billed to the registered owner of the property. Purchases of pre-payment units will be blocked in case where the fixed charges are in arrears. Capacity will be available from 30 to 60 Amp in 10 Amp blocks. Customers need to apply to change their capacity. For pre-payment customers this will be done by generating an engineering token. Conventional customers need to apply for pre-payment to change their capacity.							
CAPACITY LIMITS							
All small customers tariffs are now associated with capacity limits. Customers thus need to manage their electricity demand so as not to trip the circuit breaker. If the breaker in the pre-payment meter / distribution board trips, they need to first reduce the demand by switching off some electricity intensive appliances and then resetting the breaker in the pre-payment meter / distribution board after the set time delay. Only if the supply trips outside at the municipal supply point should the municipality be called. Call outs when the pre-payment meter / distribution board breaker trips due to overloading could lead to a call out fee being charged to the customer. Customer who illegally increase their own circuit breaker capacity could lead to tripping of the municipal breaker and would result in a penalty charge being levied.							
Commercial Small customer tariffs (<100 kVA)			**2024/25 Exc**	**2025/26 Exc**	**15% VAT**	**2025/26 Inc**	**% change**
Commercial customers include, but are not limited to, shops, offices, halls, schools, sports clubs, restaurants, theatres, consulting room establishments and all other commercial types.							
5.1.3	**Commercial (previously Two Part Tariff) (Pre Paid or Conventional meter)**						
This tariff is for all commercial customers who's supply exceeds 20 Amp single phase.							
i (a)	Basic charge: Up to 25kVA	R/month/POS	R 229,62	R 247,57	R 37,14	R 284,71	7,82%
i (b)	Basic charge: 26 to 50 kVA	R/month/POS	R 549,49	R 664,89	R 99,73	R 764,62	21,00%
i (c)	Basic charge: 51 to 100kVA	R/month/POS	R 549,49	R 728,25	R 109,24	R 837,49	32,53%
ii	Capacity charge	R/Amp/phase/month	R 18,73	R 17,46	R 2,62	R 20,08	-6,77%
iii	Energy charge	R/kWh	R 1,9649	R 2,2409	R 0,3361	R 2,5770	14,05%
5.1.4	**Commercial One Part Pre-paid (20A single phase)**						
This is a subsidised tariff for low usage commercial customers who's supply is limited to 20 Amp single phase and are supplied on pre-payment. If the supply capacity exceeds 20 Amp, the standard Commercial tariff will apply.							
i	Energy charge	R/kWh	R 3,6529	R 4,0664	R 0,6100	R 4,6764	11,32%
5.2	**Domestic Tariffs**		**2024/25 Exc**	**2025/26 Exc**	**15% VAT**	**2025/26 Inc**	**% change**
Domestic customers are defined as juristic or natural persons purchasing electricity in private residential establishments where electricity is used primarily for residential use and with a maximum capacity of 25KVA including, but not limited to houses, blocks of flats, town house complexes, bed and breakfast establishments, second dwellings and bonafida residential establishments registered by the welfare department.							
5.2.1	**Domestic Three-phase: Credit & Pre-paid**						
This tariff is for three phase domestic customers .							
i	Basic charge: Up to 25kVA	R/month/POS	R 281,60	R 277,35	R 41,60	R 318,95	-1,51%
ii	Capacity charge	R/Amp/phase/month	R 12,86	R 13,10	R 1,97	R 15,07	1,88%
iii	Energy charge	R/kWh	R 1,9333	R 2,2701	R 0,3405	R 2,6106	17,42%

5.2.2	**Domestic: Credit & Pre-paid 1 phase >20 Amp single phase**									
This tariff is for single phase domestic customers who's capacity exceeds 20 Amp.										
i	Basic charge: Up to 25kVA	R/month/POS	R	185,54	R	182,74	R	27,41	R	210,15	-1,51%
ii	Capacity charge	R/Amp/month	R	12,86	R	13,10	R	1,97	R	15,07	1,88%
iii	Energy charge	R/kWh	R	1,9537	R	2,2858	R	0,3429	R	2,6287	17,00%
5.2.3	**Domestic Life line tariff: Pre-paid (20 Amps single phase)**									
This tariff is for customers who's capacity is limited to 20 Amps. No fixed electricity charges apply. This tariff provides subsidy to customers with low levels of consumption. The amount of kWh per month used on the first block is reduced from 350 kWh/m to 250 kWh/m.										
i (a)	Energy charge 0-250 kWh/m	R/kWh	R	2,3935	R	2,6645	R	0,3997	R	3,0642	11,32%
i (b)	Energy charge >251 kWh/m	R/kWh	R	3,1452	R	3,5012	R	0,5252	R	4,0264	11,32%
5.2.3 A	**Domestic Indigent: Pre-paid (20 Amps)**									
This tariff is for customers registered on the municipal indigent list, as is modified every year, and who's capacity is limited to 20 Amps. The amount of kWh per month used on the first block is 250 kWh/m. The first 70 kWh per month is free of charge as per the indigent policy and is partly funded by the equitable share. If no units are purchased in a particular calendar month, the basic free units are lost for that month.										
i (a)	FBE of 70 kWh/m (indigent)	R/kWh	R	3,1452	R	3,5012	R	0,5252	R	4,0264	11,32%
i (b)	Energy charge 0-250 kWh/m	R/kWh	R	2,3935	R	2,6645	R	0,3997	R	3,0642	11,32%
i (c)	Energy charge >251 kWh/m	R/kWh	R	3,1452	R	3,5012	R	0,5252	R	4,0264	11,32%
5.2.4	**Geyser control exclusion:**									
The municipality applies a system of remote geyser control to reduce its network and Eskom peaks thus reducing costs. This is done in a way to maximimise cost reduction but still allowing ample time for geysers to heat up. The benefit is passed onto customers. This tariff applies to those customers not wanting the municipal geyser control due to possible inconvenience or where the relays are found to have been bypassed or tampered with. This charge will be levied per geyser not controlled in addition to any other tariff charges.										
i	Fixed charge	R/month/geyser	R	184,76	R	205,67	R	30,85	R	236,52	11,32%
5.2.5	**Small customer: Time of use Tariff. Low Voltage (Less than 50 kVA, 400/230V)**									
This tariff is for any small customer with installed capacity of less than 50 kVA who either want to be supplied on TOU but it is compulsary for any small customer who wants to install renewable energy and feed back into the grid at its premises. This includess PV, wind or any other renewable energy source. These customers will have to apply and pay cash up front to cover the cost of a 4 quadrant smart meter that can measure forward and revers power flows and customers need to sign new power supply agreements. The reason for this is that the renewable power source will distort the normal usage pattern and thus the standard tariff does not apply. The meter also provides for the customer to feed surplus power into the network.										
i	Basic charge:	R/month/POS	R	346,67	R	393,10	R	58,97	R	452,07	13,39%
ii	Network Capacity charges	R/A/month	R	14,70	R	14,47	R	2.17	R	16,64	-1,55%
iii	Active Energy charge										
iii (a)	High demand: Peak	R/kWh	R	6,2322	R	6,9376	R	1,0406	R	7,9782	11,32%
iii (b)	High demand: Standard	R/kWh	R	2,1735	R	2,3771	R	0,3566	R	2,7337	9,37%
iii (c)	High demand: Off-Peak	R/kWh	R	1,3677	R	1,5851	R	0,2378	R	1,8229	15,89%
iii (d)	Low demand: Peak	R/kWh	R	2,3089	R	2,8619	R	0,4293	R	3,2912	23,95%
iii (e)	Low demand: Standard	R/kWh	R	1,7169	R	1,9994	R	0,2999	R	2,2993	16,46%
iii (f)	Low demand: Off-Peak	R/kWh	R	1,2387	R	1,4893	R	0,2234	R	1,7127	20,23%
5.3.1	**SMALL-SCALE EMBEDDED GENERATION (SSEG)**		**2024/25 Exc**		**2025/26 Exc**		**15% VAT**		**2025/26 Inc**		**% change**
This tariff is for customers who want to sell surplus renewable power to the municipality. This is subject to various conditions including the customer being on TOU and signing a new supply agreement. These amounts will be credited to the customers energy component of the bill and not beyond extingtion in any month. The basic charge is in addition to any standard tariff charges.										
i	Additional Basic Charge	R/m/POS	R	102,07	R	114,11	R	17,12	R	131,23	11,80%
ii	Feed Inn energy credit										
iii (a)	High demand: Peak	R/kWh	R	5,7872	R	5,2229	R	0,7834	R	6,0063	-9,75%
iii (b)	High demand: Standard	R/kWh	R	1,7529	R	1,4566	R	0,2185	R	1,6751	-16,90%
iii (c)	High demand: Off-Peak	R/kWh	R	0,9521	R	1,0383	R	0,1557	R	1,1940	9,05%
iii (d)	Low demand: Peak	R/kWh	R	1,8885	R	2,2852	R	0,3428	R	2,6280	21,01%
iii (e)	Low demand: Standard	R/kWh	R	1,2991	R	1,3730	R	0,2060	R	1,5790	5,69%
iii (f)	Low demand: Off-Peak	R/kWh	R	0,8239	R	1,0383	R	0,1557	R	1,1940	26,03%
5.3.2	**CO-GENERATION TARIFF**		**2024/25 Exc**		**2025/26 Exc**		**15% VAT**		**2025/26 Inc**		**% change**
(a)	Fee in Time of Use tariff										
(i)	Application Fee (once off)		R	1 639,46	R	1 639,46	R	245,92	R	1 885,38	0,00%
(ii)	Inspection Fee (once off)		R	819,78	R	819,78	R	122,97	R	942,75	0,00%
(iii)	Admin Fee per month		R	301,78	R	38,04	R	5,71	R	43,75	-87,39%
5.4	**MUNICIPAL OWN USAGE TARIFFS**									
This tariff for public lighting installations maintained by the municipality. The tariff contains a basic charge which applies for each luminaire and is to cover the cost of operations and maintenance on the streetlight circuit and luminaire. The energy charge is to cover the cost of energy and networks up to the streetlight circuits. The amount of energy can be determined by calculation, lamp capacity plus losses times hours of burning or by means of meters per point of supply to the lighting circuits. For any other municipal purposes: -Standard tariffs apply for all other Bulk, Domestic and Commercial applications.										
i	Streetlights: Maintenance:	R/Light/Month	R	119,56	R	130,09	R	19,51	R	149,60	8,81%
ii	Energy charge	R/kWh	R	0,7716	R	1,6569	R	0,2485	R	1,9054	114,74%
5.5	**ELECTRICITY AVAILABILITY**									
An erf, with or without improvements, or any individual flat or office suite held under sectional title deed, situated within the Municipal Area, which is not connected to the Municipality's Electricity Supply and which in the opinion of the Municipality, can reasonably be so connected. This fee shall apply to vacant erven only. Should the supply to any such erf, individual flat, shop or office suite be discontinued, then availability charge shall be levied from the date of disconnection for as long as supply is not taken from the Municipality's mains.										
i	Fixed charge	R/stand/month	R	522,65	R	622,63	R	93,39	R	716,02	19,13%

5.	Electricity Charges			
		Tariff	15% VAT	Total
5.6	**Consumers' deposits**			
5.6.1	Time of use and Two part tariff (Conventional) - a bank guarantee as per special agreement or, alternatively, a cash deposit, equal to two months electricity account			
5.6.2	Where the consumer is held liable for the payment of a defaulters fee as at the disconnection list date, the following deposits are payable in addition to the fees as reflected in 5.6.1			
(a)	**Conventional users**			
(i)	Non domestic	R 3 528,00		R 3 528,00
(b)	**Prepaid users**			
(i)	Non domestic	R 3 528,00		R 3 528,00
5.7	**Disconnection Fee**			
(a)(i)	On non-payment (Payable on disconnection list date)	R 326,61	R 48,99	R 375,60
(ii)	**After hours/Saturdays:**	R 868,78	R 130,32	R 999,10
(iii)	**Sundays/Public Holidays:**	R 1 299,48	R 194,92	R 1 494,40
(b)(i)	Unblocking of Prepaid meters	R 326,61	R 48,99	R 375,60
(ii)	**After hours/Saturdays:**	R 868,78	R 130,32	R 999,10
(iii)	**Sundays/Public Holidays:**	R 1 299,48	R 194,92	R 1 494,40
5.8	**Re-connection charges**			
(a)(i)	New consumer after temporary disconnection	R 326,61	R 48,99	R 375,60
(ii)	**After hours/Saturdays:**	R 868,78	R 130,32	R 999,10
(iii)	**Sundays/Public Holidays:**	R 1 299,48	R 194,92	R 1 494,40
5.9	**Service Connections (NEW)**			
	Cost of material and labour plus 15% admin fee with a minimum of:			
(a)	Pre-paid Split meter - No connection cable	R 13 403,22	R 2 010,48	R 15 413,70

5.	Electricity Charges			
		Tariff	15% VAT	Total
(b)	Pre-paid Split meter - Cable already installed	R 3 474,35	R 521,15	R 3 995,50
(c)	Replacement of conventional meter with SplitPre-paid meter	R 3 474,35	R 521,15	R 3 995,50
(d)	Replacement of Split meter Keypad	R 1 009,22	R 151,38	R 1 160,60
(e)	Pre-paid meter where network is funded by INEP			
(i)	30 A Connection	R 672,43	R 100,87	R 773,30
(ii)	20 A Connection	R -		
(f)	All three phase connections or upgrades as per quotation by electrical department			
5.10	**Re-establishment of existing service connection** (Remedial action)			
(a)	Where established that a meter or load control device has been tampered with:			
(i)	The supply illegally diverted or damage to a meter or load control device	R 3 637,48	R 545,62	R 4 183,10
(ii)	An unauthorised/illegal connection is made	R 3 637,48	R 545,62	R 4 183,10
(iii)	A repetition of (i) or (ii) above takes place New service connection fees as determined in 5.9 above and prosecution may be instituted at the discretion of the Council.			
(iv)	Above and beyond the charges payable in (i), (ii) and (iii) above, the consumer will also be held liable for the estimated consumption of electricity during the period calculated on the average monthly consumption for the three months following restoration of the service connection			

5.	Electricity Charges			
		Tariff	15% VAT	Total
(v)	On the third offence of this nature the supply will be permanently suspended and removed for at least twenty four (24) months after which the consumer may again apply for a service connection in the normal way			
5.11	**Testing of service meter**			
(a)	Testing by the Council itself	R 672,43	R 100,87	R 773,30
(b)	By a mutually acceptable authority **(If the meter is found to be faulty, the charges are refundable)**	**Actual Cost + 15% admin charge + VAT**		
5.12	**Special meter readings**	R 179,57	R 26,93	R 206,50
5.13	**General**			
(a)	Re-inspection	R 336,78	R 50,52	R 387,30
(b)	Per call where it is found that the fault is not caused by any action by the Council			
(i)	During normal business hours	R 381,48	R 57,22	R 438,70
(ii)	Outside normal business hours	R 874,61	R 131,19	R 1 005,80
5.14	**Damage to Council Property**			
(a)	Actual cost of material, labour and machinery plus 15% administration charge + VAT			

5.	Electricity Charges			
		Tariff	15% VAT	Total
5.15	**Replacement of Lost or Damage Card** (Subject to availability)	R 77,13	R 11,57	R 88,70
5.16	**Reduction/Increase Capacity Charge** (This tariff is for consumers who wish to change their capacity demand after they already had their one free capacity change in the current book year. Please note that this capacity charge is per meter.)	R 228,26	R 34,24	R 262,50
	Charges mentioned in paragraph 5.6 to 5.9 are payable strictly in advance, excluding service calls and damage to cables			
	Tourism Associations that performs this service for the Municipality are fully exempt from paying basic services, if the operations are conducted on municipal premises.			

6.	Sewerage	Tariff	15% VAT	Total
6.1	**Residential premises**			
(a)	Where the premises are used exclusively for single residential purposes - irrespective of the number of toilet pans; per month	R 223,70	R 33,55	R 257,25
6.2	**Businesses (excluding hotels)**			
	Business, Office, Boarding-house, Institutional, Factory, Restaurant, Shop and any premises other than 6.1			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
(b)	Each urinal; per month	R 111,94	R 16,79	R 128,73
6.3	**Guest Houses/Bed and Breakfast**			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
6.4	**Multi Residential**			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
6.5	**Old Age Homes**			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
(b)	Each urinal; per month	R 111,94	R 16,79	R 128,73
6.5.1	**Relief for Old Age Homes: toiletpans**			
	50% discount	R 111,85	R 16,78	R 128,63
	40% discount	R 134,22	R 20,13	R 154,35
	30% discount	R 156,59	R 23,49	R 180,08
	20% discount	R 178,96	R 26,84	R 205,80
	10% discount	R 201,33	R 30,20	R 231,53
	5% discount	R 212,51	R 31,88	R 244,39
6.5.2	**Relief for Old Age Homes: urinals**			
	50% discount	R 55,97	R 8,40	R 64,37
	40% discount	R 67,16	R 10,08	R 77,24
	30% discount	R 78,36	R 11,75	R 90,11
	20% discount	R 89,55	R 13,43	R 102,98
	10% discount	R 100,75	R 15,11	R 115,86
	5% discount	R 106,34	R 15,95	R 122,29
6.6	**Safe Houses**			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
(b)	Each urinal; per month	R 111,94	R 16,79	R 128,73
6.6.1	**Relief for Safe Houses: toiletpans**			
	25% discount	R 167,78	R 25,17	R 192,95
6.6.2	**Relief for Safe Houses: urinals**			
	25% discount	R 83,96	R 12,59	R 96,55
6.7	**Schools**			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
(b)	Each urinal; per month	R 111,94	R 16,79	R 128,73
6.8	**Government**			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
(b)	Each urinal; per month	R 111,94	R 16,79	R 128,73

6.	Sewerage	Tariff	15% VAT	Total
6.9	**Hotels (per hotel)**			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
(b)	Each urinal; per month	R 111,94	R 16,79	R 128,73
6.10	**Bona Fide Sports Clubs**			
(a)	Per toilet pan; per month	R 223,70	R 33,55	R 257,25
(b)	Each urinal; per month	R 111,94	R 16,79	R 128,73
6.11	**Churches**			
(a)	Per toilet pan; per month	R 111,94	R 16,79	R 128,73
(b)	Each urinal; per month	R 55,97	R 8,40	R 64,37
	In these tariffs semi-detached houses, separate residences, flats, business premises, offices, institutions, factories, garages, restaurants and shops which are situated on the same erf but are occupied by different persons in different capacities, are regarded as separate properties.			
6.12	**Sewerage connections**			
	The owner of a property or plot within the Municipal Area that wishes to have the drainage system on such property or plot connected to the Municipal Sewerage, must pay a connection fee which is calculated as follows, in advance, to the Municipality:			
(a)	110 mm connection: For the first 10 meters	R 8 078,97	R 1 211,85	R 9 290,82
(b)	160 mm connection: For the first 10 meters	R 8 471,58	R 1 270,74	R 9 742,32
(c)	For distances in excess of 10 meters: Cost of material, labour and machinery plus 15% administration costs, with a minimum of the abovementioned charges + VAT			
(d)	**Where an owner of a property with an existing structure that have been utilising either a septic tank or conservancy tank, wishes to connect to the Municipal sewer network that has subsequently been installed, it will be done free of charge within 1 meter of the owner's property**			
	The above charges exclude manuals			
6.13	**Sewerage Blockages**			
(a)	Only in cases where it becomes a health risk			
(i)	within normal business hours (per half hour or part thereof)	R 361,57	R 54,23	R 415,80
(ii)	outside normal business hours (per hour or part thereof)	R 722,95	R 108,44	R 831,39
	(An owner will have one hour after the municipality became aware of the situation, to clear the blockage. If the owner however fail to do so, the municipality will be entitled to clear it and levy the above mentioned fees on the owners municipal account)			
6.14	**Damage to Council Property**			
(a)	Actual cost of material, labour and machinery plus 15% administration charge plus VAT			

6.	Sewerage	Tariff	15% VAT	Total
6.15	*Conservancy tanks			
(a)	**Residential and Business properties: A fixed monthly tariff equal to the residential tariff will be charged. This would entitle each premises to one suction (truck load) p.m. on request. If a owner does not utilise the free service within a specific month, that free service is forfeited and will not be carried forward to the next month. For any additional suctions tariff (a)(i) and (a)(ii) will be payable.**	R 223,70	R 33,55	R 257,25
(i)	Residential: Additional suction per month (per 6kl or part thereof)	R 593,48	R 89,02	R 682,50
(ii)	Business: Additional suction per month (per 6kl or part thereof)	R 593,48	R 89,02	R 682,50
(b)	Farms (service provided on request by prior booking)			
(i)	Suction (per 6kl or part thereof)	R 593,48	R 89,02	R 682,50
(ii)	**plus per km [in addition to 6.16(b)(i)] **(The service is an economic service and will only be able to support requests outside the town/urban boundary if the service becomes available)**	R 4,21	R 0,63	R 4,84
(c)	After hour removal (per 6kl or part thereof)	R 1 368,75	R 205,31	R 1 574,06
6.16	**Residential "Soak away"**			
(a)	Suction (per 6kl or part thereof)	R 612,93	R 91,94	R 704,87
(b)	After hour removal (per 6kl or part thereof)	R 1 368,75	R 205,31	R 1 574,06
6.17	**Dumping of Sewerage**			
(a)	Disposal of sewerage with own or private sewer tanker truck - charge per kl or part thereof	R 206,63	R 30,99	R 237,62
6.18	**Industrial Effluent**			
(a)	Please refer to tariff policy for a full explanation of the applicable formula. Please note that industrial consumers are classified according to council bylaw 18/2005	R=V[(A+B) + (0.001 x Cs)]		
6.19	**Compost per m^3** (Compost can only be collected after payment was received and processed. The loading of vehicles is the responsibility of the collector.)	R 208,54	R 31,28	R 239,82

Sewerage blockages at Indigent Household are repaired free of charge excluding damages as a result of vandalism or negligence. The before mentioned are determined at the discretion of the Technical Officer and is only valid for 1 repair.

Tourism Associations that performs this service for the Municipality are fully exempt from paying basic services, if the operations are conducted on municipal premises.

***Service required within a town's boundaries, will get preference over requests for services outside its boundaries.**

7.	Refuse removal			
		Tariff	15% VAT	Total
7.1	**Domestic refuse**			
	Refuse normally originating from a domestic residence which is used for residential purposes, including flats, schools, hostels, compounds, churches and halls which are situated on private property and can be easily removed from the container without damage to the plastic liner but not including garden refuse.			
(a)	**Black bags (only where wheelie bins have not been introduced)**			
	Basic Residential collection based on 3 standard refuse bags (1 refuse unit)	R 250,17	R 37,53	R 287,70
(b)	**Wheel bin systems**			
	Basic residential collection base on 1 standard Containers per week	R 250,17	R 37,53	R 287,70
7.2	**Bona fide sports clubs**	R 250,17	R 37,53	R 287,70
7.3	**Business refuse** **(Containers for the removal of business refuse, are not provided by the Municipality)**			
	Refuse which originates from the use of a property, except a private residence used exclusively for residential purposes, but does not include builder's refuse, bulky refuse, domestic refuse or industrial refuse			
(a)	Catering premises (without bags) - Per standard container for three (3) removals per week	R 978,23	R 146,74	R 1 124,97
(b)	Non- catering premises (without bags)- Per standard container for two (2) removals per week	R 670,45	R 100,57	R 771,02
(c)	Hospitals (Per standard container for two (2) removals per week)	R 670,45	R 100,57	R 771,02
7.4	**Old Age Homes**			
(a)	**Black bags (only where wheelie bins have not been introduced)**			
	Basic Residential collection based on 3 standard refuse bags (1 refuse unit)	R 250,17	R 37,53	R 287,70
(b)	**Wheel bin systems**			
	Basic residential collection base on 1 standard Containers per week	R 250,17	R 37,53	R 287,70
7.4.1	**Relief for Old Age Homes: black bags**			
	50% discount	R 125,09	R 18,76	R 143,85
	40% discount	R 150,10	R 22,52	R 172,62
	30% discount	R 175,12	R 26,27	R 201,39
	20% discount	R 200,14	R 30,02	R 230,16
	10% discount	R 225,16	R 33,77	R 258,93
	5% discount	R 237,67	R 35,65	R 273,32

7.	Refuse removal	Tariff	15% VAT	Total
7.4.2	**Relief for Old Age Homes: wheel bin systems**			
	50% discount	R 125,09	R 18,76	R 143,85
	40% discount	R 150,10	R 22,52	R 172,62
	30% discount	R 175,12	R 26,27	R 201,39
	20% discount	R 200,14	R 30,02	R 230,16
	10% discount	R 225,16	R 33,77	R 258,93
	5% discount	R 237,67	R 35,65	R 273,32
7.5	**Safe Houses**			
(a)	**Black bags (only where wheelie bins have not been introduced)**			
	Basic Residential collection based on 3 standard refuse bags (1 refuse unit)	R 250,17	R 37,53	R 287,70
(b)	**Wheel bin systems**			
	Basic residential collection base on 1 standard Containers per week	R 250,17	R 37,53	R 287,70
7.5.1	**Relief for Safe Houses: black bags**			
	25% discount	R 187,63	R 28,14	R 215,77
7.5.2	**Relief for Safe Houses: wheel bin systems**			
	25% discount	R 187,63	R 28,14	R 215,77
7.6	**Bulky refuse**			
	Refuse, except industrial refuse, originating from any premises and which because of the mass, shape, size or quantity thereof cannot be easily collected in a plastic lining, or be removed there from (per request):			
(a)	One Removal	R 2 693,76	R 404,06	R 3 097,82
(b)	Two Removals	R 5 386,96	R 808,04	R 6 195,00
(c)	Three Removals	R 8 080,43	R 1 212,07	R 9 292,50
(d)	Four Removals	R 10 773,64	R 1 616,05	R 12 389,69
(e)	Five Removals	R 13 467,03	R 2 020,05	R 15 487,08
7.7	**Special Removals on weekends**			
(a)	Per removal on Saturday and Sunday	R 3 412,32	R 511,85	R 3 924,17
7.8	**Self Dumping: Transfer Stations/Dumping Sites** **(Exclusively for garden and builders refuse)**			
**7.8.1	Residential Consumers up to 1 ton			
(a)	(On display of current municipal account once a month)		Free of charge	
(b)	Vehicles up to 1 Ton per request	R 318,10	R 47,72	R 365,82
(c)	Vehicles up to 3 Ton per request	R 954,31	R 143,15	R 1 097,46
(d)	Vehicles up to 4 Ton per request	R 1 272,42	R 190,86	R 1 463,28
7.8.2	Non Residential Consumers			
(a)	Vehicles up to 1 Ton per request	R 318,10	R 47,72	R 365,82
(b)	Vehicles up to 3 Ton per request	R 954,31	R 143,15	R 1 097,46
(c)	Vehicles up to 4 Ton per request	R 1 272,42	R 190,86	R 1 463,28

7.	Refuse removal			
		Tariff	15% VAT	Total
7.8.3	Weigh Bridge Tariffs			
(a)	Up to 1 ton load weighed	R 228,26	R 34,24	R 262,50
(b)	Above 1 ton load weighed (maximum 3 tons)	R 502,17	R 75,33	R 577,50
(c)	Weighing of commercial vehicles (cars, bakkies, campers, caravans, trailers)	R 228,26	R 34,24	R 262,50
(d)	Weighing of large vehicles (trucks and busses)	R 593,48	R 89,02	R 682,50
7.9	**Other refuse removals (per month)**			
(a)	Helderstroom Correctional Services	R 158 373,51	R 23 756,03	R 182 129,54
(b)	Dennehof	R 12 731,57	R 1 909,74	R 14 641,31
(c)	Eskom Grabouw	R 11 694,44	R 1 754,17	R 13 448,61
7.10	**Veterinary Services**			
(a)	Veterinary Services per month	R 670,36	R 100,55	R 770,91
(b)	Disposal of Dead animal carcass [In Addition to 7.10 (a)]	R 269,35	R 40,40	R 309,75
	Non profitable Animal welfare organization must apply to the relevant town manager to be eligible for this exemption. Late application will result in the origination being liable up until the date of application			
7.11	**House Shop & Guesthouse/Bed and Breakfast Tariff** **This is in addition to tariff 7.1**	R 250,17	R 37,53	R 287,70
7.12	**Wheelie Bin Costs**			
(a)	Additional bin application	Actual Cost + 15% + VAT		
(b)	Replacement of damaged or stolen bins	Actual Cost + 15% + VAT		
7.13	**Farms** **Applicants needs to apply for the service, in order for the finance department to make a cost calculation. Applications will be considered in terms of availability of the service.**			

In these tariffs the ton measurements under Self Dumping indicates the Vehicle mass and not the quantity of Refuse

In these tariffs a "premises" means a property or a portion thereof which appears separately on the Council's valuation list; with the understanding that where there is more than one unit on a property, each such unit is deemed to be a separate premises.

Semi-detached houses, separate residences, business premises, offices, institutions, factories, garages, restaurants and shops on the same erf but occupied by separate persons in separate capacities are regarded as being separate premises.

7.	Refuse removal			
		Tariff	15% VAT	Total
	Where two or more business premises which are situated and operated on the same erf, prefer to share a refuse bin(s), it is possible, on receipt of a written request from the registered owner, to do a survey over a period of three (3) months, after which the number of refuse bins will be determined and the registered owner of such property will then be held liable for the payment of the prescribed charges. (Where such an application is not received, the provisions in the forgoing paragraphs will apply)			
	The Technical Officer at the concerned town, in consultation with the owner/occupier, determines the number of refuse bins which each business premises should have.			
	One refuse bag will be allowed for garden refuse to be collected with residential refuse. Garden refuse will be defined as refuse which originates from normal gardening activities such as cutting of grass, leaves, plant flowers and other similar light refuse.			
	**7.8.1 (b) - (d) will be payable by customers who has already exhausted their 1 free removal as mentioned in 7.8.1 (a)			
	Tourism Associations that performs this service for the Municipality are fully exempt from paying basic services, if the operations are conducted on municipal premises.			

8. Operational Services

8.1 Building of Driveway :

(a)	Building of a standard 3m driveway (consult technical officer)	Actual cost of material, labour and machinery plus 15% administration costs plus VAT

8.2 Damage to Council Property: Actual cost of material, labour and machinery plus 15% administration costs plus VAT

8.3 Service Calls:

(a)	During business hours:	Basic fee of R325,00 plus cost of material and transport costs plus VAT
(b)	After hours:	Basic fee of R1 039,80 plus cost of materials and transport costs plus VAT (15% administration charge is applicable if an account has to be issued for the monies)

8.4 Erection of posters

(a) R13,10 including VAT per poster (minimum of 50 posters and for a maximum of a hundred (100) posters per applicant) A refundable deposit of R868,00 is payable upon application .

(b) R1 829,10 for political parties to affix posters to lampposts during election periods, irrespective whether it is National, Provincial, Municipal or By-election, applicable from the date on which the voting day is announced until voting day. A Deposit (refundable) of R1 465,00 is payable upon application Only 100 posters may be affixed to lamp-posts per ward in the Theewaterskloof Municipal Area.

(c) If the applicant/political party fails to ensure that the posters are removed and/or fails to remove the posters within 7 workdays after the date on which they had to be removed, Theewaterskloof Municipality shall remove the posters at R74,30 per poster, which costs shall be recovered from the applicant. Applicants / Organisations who fails to settle the costs incurred by Theewaterskloof Municipality in this regard shall deprive themselves of the opportunity to apply for affixing posters in the future. Failure to comply will result in deposit being forfeited.

8.5 Business Licences (per application)

This fee is to be charged when a premise is required to have a Business licence (hawking in meals licence excluded)

8.5.1	**Business Licences**	
(a)	Formal Businesses (including food premises)	R 1 500,00
(b)	Informal Businesses (including spaza/house shops)	R 500,00
8.5.2	**Places of entertainment**	
(a)	Certain types of health facilities or entertainment (including: escort agencies, night clubs, massage parlours, adult clubs, premises that have more than 2 limited pay-out machines or snooker or billiard tables, cinema and theatre)	R 2 000,00
8.5.3	**Other**	
(a)	Formal Businesses: Annual Renewal	R 500,00
(b)	Informal Businesses: Annual Renewal	R 250,00
(c)	Certain types of health facilities or entertainment: Annual Renewal	R 750,00
(d)	Re-Inspections	R 250,00
(e)	Duplicate Licence	R 250,00

8.	Operational Services				
8.6	**Cleaning of vacant plots**	Actual Cost + 15% administration costs + VAT			
8.7	***Wayleave tariffs for installation of services in road reserves**				
		Non-Refundable			
(a)	**Administration**				
(i)	Administration fee for a miscellaneous wayleave to use the road reserve for a period of one month or less other than to install an underground service	For the temporary use of the road reserve for less than one month other than for the installation of an underground service, including for: the placement or storage of an item such as a chemical toilet, container, ladder, scaffolding, mobile crane or materials, pumping of concrete, excavation of trial holes. The fee is payable in advance. PLUS: The cost of all inspections during the course of the wayleave from services verification to the site rehabilitation after construction. The fee is payable in advance.		R 551,25	per application
(ii)	Administration fee for a miscellaneous wayleave to use the road reserve for maintenance work for a period of one month or less	The fee is payable in advance. PLUS: The cost of all inspections during the course of the wayleave from services verification to the site rehabilitation after construction. The fee is payable in advance.		R 2 500,00	per application
(iii)	Administration fee for an application of a wayleave permit to use the road reserve or any public open spacefor a period of one month or less to install as underground service	For the use of the road reserve to install a pipe, tunnel, cable or duct for water, electricity, communication, or any other service. The fee is payable in advance. PLUS: The cost of all inspections during the course of the wayleave from services verification to the site rehabilitation after construction. The fee is payable in advance.		R 10 000,00	per application
(iv)	Administration fee for an application of a wayleave permit to use the road reserve or any public open space to install an underground service	For the use of the road reserve to install a pipe, tunnel, cable or duct for water, electricity, communication, or any other service. The fee is payable in advance. PLUS: The cost of all inspections during the course of the wayleave from services verification to the site rehabilitation after construction. The fee is payable in advance.		R 15 000,00	per application
(b)	**Inspection and Site Visits**				
(i)	Inspection and Site Visit fee for a wayleave to install an underground service	"small" scale installation projects. Project installation length 0m up to 100m.		R 2 000,00	per application
		"medium" scale installation projects. Project installation length 101m up to 1km.		R 3 000,00	per application
		"large" scale installation projects. Project installation length above 1km		R 5 000,00	per application
(c)	**Unauthorised commencement of use of the road reserve**		**200% of above admin & supervision fees**		**per application**
		Refundable			
(d)	**Refundable deposits**				
(i)	Trenches in roadways measured per m	For determining the deposit required where a person or company will dig a trench in the road reserve, including across a municipal road. Theewaterskloof Municipality will refund the deposit once all works are complete, and upon final inspection, the Municipality's engineers are satisfied that the reinstatement meets the Municipality's standard and requirements		R 150,00	per m to a max of R3 million
(ii)	Trenches in surfaced sidewalks or public open space measured			R 150,00	per m to a max of R3 million
(iii)	Trenches in natural or grass sidewalks measured per m			R 75,00	per m to a max of R3 million

8.	Operational Services				
(e)	**Use of the road reserve for storage or in conjunction with construction or maintenance**	For determining the deposit required for use of the road reserve. The Muncipality will refund the deposit once use of the road reserve has ended, and upon final inspection, the Municipality's engineers are satisfied that the road reserve is clean and undamaged		R 7 350,00	per application
	Non-Refundable Roadway Open Trench Fee				
(f)	**Roadway open trench fee**				
(i)	Tariff for authorised trenching across a municipal roadway	For using an open trench to cross a roadway to install a pipe, cable or duct for water, electricity, communication or any other service. This tariff applies if the municipality grants written authorisation for a roadway trench before digging of the trench commences. The applicant may not begin roadway trenching before it pays the roadway open trench fee and the Municipality issues written authorisation		R 6 174,00	per m measured from 0.5m behing the kerb or road edge
(ii)	Micro trenching fees	For using a micro trench to cross a roadway to install a pipe, cable or duct for water, electricity, communication or any other service where directional drilling is not possible. This tariff applies if the municipality grants written authorisation for a micro trench before cutting of the trench commences		R 617,40	per m measured from 0.5m behing the kerb or road edge
(iii)	Tariff for unauthorised trenching in or across a municipal roadway or driveways		As above for Non-refundable roadway open trench fee	200% of above fees	per m measured from 0.5m behing the kerb or road edge
(g)	**Rental Fee**			R 2,50	per m upon completion of the project - fee per annum

General Notes

1. Unless the context indicates otherwise, 'road reserve' includes a roadway, sidewalk, footway (surfaced or unsurfaced), verge and driveways.
2. For extensions on the approved wayleave, the Administration fee will be applicable
3. The roadway open trench fee is for the increased maintenance and reconstruction costs and inherent degradation of the roadway caused by roadway trenching and applies even if the trench is reinstated in compliance with the Municipality's requirements and standards.
4. Refundable deposits will only be repaid after final acceptance inspection if all conditions are adhered to as stipulated in the Installation of Services in Road Reserves Policy.
5. Suppose Theewaterskloof Municipality incurs any costs resulting from Work in or use of the road reserve including remedying substandard or non-compliant reinstatement repairing damage, 3rd party claims, or cleaning of the site. In that case, the actual costs will be offset against the deposit (plus 10% administration fee, including VAT). The Municipality will refund the balance if any.
6. All internal Departments or State Funded Projects (National or Provincial), where the infrastructure will be taken over by Theewaterskloof Municipality, will be exempted from paying the administrative & supervision fee, refundable deposits, non-refundable payments and/or penalties.

***Refer to Wayleave Policy for details/criteria on tariffs**

9.	Community Hall Rental										
		Caledon						Grabouw			
		Victoria Hall			Town Hall			Gerald Wright Hall Thusong Centre			
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total	
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])				Yes						
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)	R 2 034,78	R 305,22	**R 2 340,00**	R 2 034,78	R 305,22	**R 2 340,00**	R 1 417,39	R 212,61	**R 1 630,00**	
(b)(i)	Seminars, Meetings, Congresses and Courses	R 2 034,78	R 305,22	**R 2 340,00**	R 1 130,43	R 169,57	**R 1 300,00**	R 652,17	R 97,83	**R 750,00**	
(ii)	Local non-profitable organisations & Government	R 286,96	R 43,04	**R 330,00**				R 278,26	R 41,74	**R 320,00**	
(iii)	NGO Side Hall (up to 50 people per function)	R 130.43	R 19.57	**R 150,00**							
(iv)	Breakaway Halls	R 347,83	R 52,17	**R 400,00**	R 347,83	R 52,17	**R 400,00**	R 304,35	R 45,65	**R 350,00**	
(c)	**Concerts**										
(i)	Local Organisations	R 695,65	R 104,35	**R 800,00**				R 652,17	R 97,83	**R 750,00**	
(ii)	Non-local Organisations	R 2 408,70	R 361,30	**R 2 770,00**				R 843,48	R 126,52	**R 970,00**	
(iii)	Government	R 286,96	R 43,04	**R 330,00**				R 278,26	R 41,74	**R 320,00**	
(d)	**Other**										
(i)	Matric ball / Cocktail functions	R 1 634,78	R 245,22	**R 1 880,00**	R 1 634,78	R 245,22	**R 1 880,00**	R 1 417,39	R 212,61	**R 1 630,00**	
(ii)	Exhibitions	R 756,52	R 113,48	**R 870,00**	R 756,52	R 113,48	**R 870,00**	R 695,65	R 104,35	**R 800,00**	
(iii)	Award Ceremonies	R 991,30	R 148,70	**R 1 140,00**	R 991,30	R 148,70	**R 1 140,00**	R 939,13	R 140,87	**R 1 080,00**	
(iv)	Cultural Activities	R 756,52	R 113,48	**R 870,00**	R 756,52	R 113,48	**R 870,00**	R 695,65	R 104,35	**R 800,00**	
(v)	Fashion parades/Beauty competitions	R 1 486,96	R 223,04	**R 1 710,00**	R 1 486,96	R 223,04	**R 1 710,00**	R 1 243,48	R 186,52	**R 1 430,00**	
(vi)	Church services	R 1 147,83	R 172,17	**R 1 320,00**	R 1 147,83	R 172,17	**R 1 320,00**	R 939,13	R 140,87	**R 1 080,00**	
(vii)	All events hosted by the municipal council and administration		Free of charge			Free of charge			Free of charge		
(viii)	Elections by the Electoral Commission		Free of charge			Free of charge			Free of charge		
(e)	Use of kitchen facilities (per occasion)	R 991,30	R 148,70	**R 1 140,00**	R 991,30	R 148,70	**R 1 140,00**	R 547,83	R 82,17	**R 630,00**	
(f)	Use of Crockery and related items (per occasion)							R 0,00	R 0,00	**R 0,00**	
(g)	Use of bar facilities										
(h)	Selling of liquor on premises										
(i)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 434,78	R 65,22	**R 500,00**				R 400,00	R 60,00	**R 460,00**	
(j)	Sport Activities and Events	R 1 486,96	R 223,04	**R 1 710,00**				R 1 417,39	R 212,61	**R 1 630,00**	
(k)	Gallery							R 0,00	R 0,00	**R 0,00**	
(l)	Ampi Theatre							R 0,00	R 0,00	**R 0,00**	
(m)	Netball/Basketball court							R 95,65	R 14,35	**R 110,00**	
(n)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 560,00		**R 560,00**	R 560,00		**R 560,00**	R 560,00		**R 560,00**	

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

Breakage deposits relating to (k), (l) and (m) will be R270.00 for Non Profit Organisations (NPO); (k) & (l) subject to approval of the Town Manager

9.		Community Hall Rental								
		Greyton			Riviersonderend					
		Old Moravian Hall			Community Hall			Side Hall		
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])									
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)				R 1 034,78	R 155,22	**R 1 190,00**			
(b)	Concerts, performances, exhibitions, congresses, courses, lectures and meetings	R 382,61	R 57,39	**R 440,00**	R 565,22	R 84,78	**R 650,00**			
(c)(i)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town	R 269,57	R 40,43	**R 310,00**	R 321,74	R 48,26	**R 370,00**	R 269,57	R 40,43	**R 310,00**
(ii)	Government	R 382,61	R 57,39	**R 440,00**	R 565,22	R 84,78	**R 650,00**	R 321,74	R 48,26	**R 370,00**
(d)	Other									
(i)	All events hosted by the municipal council and administration		Free of charge			Free of charge			Free of charge	
(ii)	Elections by the Electoral Commission		Free of charge			Free of charge			Free of charge	
(e)	Use of kitchen facilities (per occasion)	R 321,74	R 48,26	**R 370,00**	R 321,74	R 48,26	**R 370,00**			
(f)	Use of Crockery and related items (per occasion)	R 347,83	R 52,17	**R 400,00**						
(g)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 217.39	R 32,61	**R 250,00**	R 269,57	R 40,43	**R 310,00**			
(h)	Selling of liquor on premises				R 1 034,78	R 155,22	**R 1 190,00**			
(i)	Sport Activities and Events				R 1 095,65	R 164,35	**R 1 260,00**			
(j)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 560,00		**R 560,00**	R 560,00		**R 560,00**	R 560,00		**R 560,00**

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

9.	Community Hall Rental								
		Myddleton Community Hall			Tesselaarsdal Community Hall			Villiersdorp Resource Centre		
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])									
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)	R 695,65	R 104,35	**R 800,00**	R 695,65	R 104,35	**R 800,00**			
(b)	Concerts, performances, exhibitions, congresses, courses, lectures and meetings	R 347,83	R 52,17	**R 400,00**	R 347,83	R 52,17	**R 400,00**			
(c)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town:									
	(i) during office hours	R 95,65	R 14,35	**R 110,00**	R 95,65	R 14,35	**R 110,00**	R 165,22	R 24,78	**R 190,00**
	(ii) after hours and weekends							R 304,35	R 45,65	**R 350,00**
(d)	Seminars, Meetings, Congresses and Courses:									
(i)	Government (i.e. Dept of Labour, Public Works, etc)							R 260,87	R 39,13	**R 300,00**
(ii)	Private Sector (i.e. Agricultural Sector, Businesses)							R 304,35	R 45,65	**R 350,00**
(e)	Other									
(i)	All events hosted by the municipal council and administration		Free of charge			Free of charge			Free of charge	
(ii)	Elections by the Electoral Commission		Free of charge			Free of charge			Free of charge	
(f)	Use of kitchen facilities (per occasion)	R 321,74	R 48,26	**R 370,00**	R 321,74	R 48,26	**R 370,00**			
(g)	Use of Crockery and related items (per occasion)									
(h)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 217,39	R 32,61	**R 250,00**	R 217,39	R 32,61	**R 250,00**			
(i)	Meetings, training session									
(j)	Sport Activities and Events	R 695,65	R 104,35	**R 800,00**	R 695,65	R 104,35	**R 800,00**			
(k)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 560,00		**R 560,00**	R 560,00		**R 560,00**			

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

9.	Community Hall Rental												
		Caledon						Genadendal					
		Vleiview			Tennis Club			Berea			Council Chambers		
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])												
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)	R 573,91	R 86,09	**R 660,00**									
(b)	Concerts, performances, exhibitions, congresses, courses, lectures and meetings	R 347,83	R 52,17	**R 400,00**									
(c)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town	R 95,65	R 14,35	**R 110,00**	R 478,26	R 71,74	**R 550,00**	R 182,61	R 27,39	**R 210,00**	R 182,61	R 27,39	**R 210,00**
(d)	Other												
(i)	All events hosted by the municipal council and administration		Free of charge			Free of charge			Free of charge			Free of charge	
(ii)	Elections by the Electoral Commission		Free of charge			Free of charge			Free of charge			Free of charge	
(e)	Use of kitchen facilities (per occasion)												
(f)	Use of Crockery and related items (per occasion)												
(g)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 217,39	R 32,61	**R 250,00**	R 217,39	R 32,61	**R 250,00**						
(h)	Badminton & Volleyball Clubs (annual fee)												
(i)	Sport Activities and Events	R 695,65	R 104,35	**R 800,00**									
(j)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 560,00		**R 560,00**	R 560,00		**R 560,00**	R 560,00		**R 560,00**			

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

The rental of the Berea hall will not be available for dances and weddings

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

9.	Community Hall Rental			
		Botrivier Community Hall		
		Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])			
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)	R 1 382,61	R 207,39	**R 1 590,00**
(b)	Concerts, performances, exhibitions, congresses, courses, lectures and meetings	R 582,61	R 87,39	**R 670,00**
(c)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town:	R 304,35	R 45,65	**R 350,00**
	(i) during office hours	R 304,35	R 45,65	**R 350,00**
(d)	Seminars, Meetings, Congresses and Courses:			
(i)	Government (i.e. Dept of Labour, Public Works, etc)			
(ii)	Private Sector (i.e. Agricultural Sector, Businesses)			
(e)	Other			
(i)	All events hosted by the municipal council and administration		Free of charge	
(ii)	Elections by the Electoral Commission		Free of charge	
(f)	Use of kitchen facilities (per occasion)	R 382,61	R 57,39	**R 440,00**
(g)	Use of Crockery and related items (per occasion)	R 426,09	R 63,91	**R 490,00**
(h)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 269,57	R 40,43	**R 310,00**
(i)	Meetings, training session			
(j)	Sport Activities and Events	R 1 382,61	R 207,39	**R 1 590,00**
(k)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 560,00		**R 560,00**

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

9.1	Library Hall Rental												
		Grabouw			Villiersdorp						Tesselaarsdal		
					New			Old					
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])												
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)												
(b)	Exhibitions, courses, lectures and meetings	R 269,57	R 40,43	**R 310,00**	R 304,35	R 45,65	**R 350,00**	R 304,35	R 45,65	**R 350,00**	R 286,96	R 43,04	**R 330,00**
(c)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town	R 165,22	R 24,78	**R 190,00**	R 217,39	R 32,61	**R 250,00**	R 217,39	R 32,61	**R 250,00**	R 95,65	R 14,35	**R 110,00**
(d)	Other												
(i)	All events hosted by the municipal council and administration	Free of charge			Free of charge			Free of charge			Free of charge		
(ii)	Elections by the Electoral Commission	Free of charge			Free of charge			Free of charge			Free of charge		
(e)	Use of kitchen facilities (per occasion)				R 304,35	R 45,65	**R 350,00**						
(f)	Use of Crockery and related items (per occasion)				R 304,35	R 45,65	**R 350,00**						
(g)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)												
(h)	Ad hoc rental to sports clubs for sport practice (per day/occasion) on condition no clash with more advantageous or regular rental	R 165,22	R 24,78	**R 190,00**	R 217,39	R 32,61	**R 250,00**	R 217,39	R 32,61	**R 250,00**			
(i)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 560,00		**R 560,00**	R 560,00		**R 560,00**	R 560,00		**R 560,00**	R 290,00		**R 290,00**

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

10. Municipal Property Rentals

10.1 Hiring of municipal open spaces and/or commonage ground

(Deposit Fees are forfeited if the Terrain is not restore to its original state)

		Tariff		
		Tariff	15% VAT	Total
10.1.1	**Terrain for circuses/ similar**			
	Per day	R 2 044,26	R 306,64	R 2 350,90
	Deposit payable	R 3 900,00		R 3 900,00
10.1.2	**Terrain for Contractors as per requests and subject to availability**			
	Deposit payable	R 4 031,00		R 4 031,00
	Monthly fee per 1,000m^2	R 618,96	R 92,84	R 711,80
	Day fee per 1,000m^2	R 167,04	R 25,06	R 192,10
10.1.3	**Open spaces required for any other purpose not mentioned in 10.1.1 - 10.1.2**			
	Per day	R 2 044,26	R 306,64	R 2 350,90
	Deposit payable	R 3 900,00		R 3 900,00

10.2 Sports-grounds

10.2.1 Caledon

		Tariff	15% VAT	Total
10.2.1.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 898,43	R 134,77	R 1 033,20

		Tariff	15% VAT	Total
10.2.1.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 81,04	R 12,16	R 93,20
(ii)	Other	R 108,09	R 16,21	R 124,30
(d)	Match day per club/school			
(i)	Schools	R 278,78	R 41,82	R 320,60
(ii)	Other	R 371,74	R 55,76	R 427,50
(e)	Season package			
(i)	Schools	R 3 593,57	R 539,03	R 4 132,60
(ii)	Other	R 4 791,39	R 718,71	R 5 510,10

* Practices per week (maximum 2 x 16 weeks)
* Matches - 8 home games

		Tariff	15% VAT	Total
10.2.1.3	**Soccer**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 45,30	R 6,80	R 52,10
(ii)	Other	R 60,17	R 9,03	R 69,20
(d)	Match day per club/school			
(i)	Schools	R 135,04	R 20,26	R 155,30
(ii)	Other	R 180,00	R 27,00	R 207,00
(e)	Season package			
(i)	Schools	R 2 336,09	R 350,41	R 2 686,50
(ii)	Other	R 3 114,52	R 467,18	R 3 581,70

* Practices per week (maximum 2 x 16 weeks)
* Matches - 8 home games

		Tariff	15% VAT	Total
10.2.1.4	**Cricket**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 45,30	R 6,80	R 52,10
(ii)	Other	R 60,17	R 9,03	R 69,20
(d)	Match day per club/school excluding ablution/cloakroom			
(i)	Schools	R 135,04	R 20,26	R 155,30
(ii)	Other	R 180,00	R 27,00	R 207,00

10. Municipal Property Rentals

		Tariff	15% VAT	Total
(e)	Season package			
(i)	Schools	R 1 437,65	R 215,65	R 1 653,30
(ii)	Other	R 1 916,61	R 287,49	R 2 204,10
	* Practices per week (maximum 2 x 12 weeks) * Matches - 6 home games			
10.2.1.5	**Netball**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 45,30	R 6,80	R 52,10
(ii)	Other	R 60,17	R 9,03	R 69,20
(c)	Match/event day per club/school			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10
10.2.1.6	**Tennis**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Match/event per day			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Clubs	R 120,09	R 18,01	R 138,10
(iii)	Individual/Public	R 38,35	R 5,75	R 44,10
10.2.1.7	**Athletics**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 27,83	R 4,17	R 32,00
(ii)	Other	R 36,96	R 5,54	R 42,50
(d)	Event day per club/school			
(i)	Schools	R 110,52	R 16,58	R 127,10
(ii)	Other	R 147,22	R 22,08	R 169,30

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.3 Grabouw

		Tariff	15% VAT	Total
10.2.3.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 898,43	R 134,77	R 1 033,20
10.2.3.2	**Rugby (Pineview Park)**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 63,22	R 9,48	R 72,70
(ii)	Other	R 84,26	R 12,64	R 96,90
(d)	Match day per club/school			
(i)	Schools	R 269,74	R 40,46	R 310,20
(ii)	Other	R 359,57	R 53,93	R 413,50
(e)	Season package			
(i)	Schools	R 3 234,26	R 485,14	R 3 719,40
(ii)	Other	R 4 312,26	R 646,84	R 4 959,10
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			
10.2.3.3	**Soccer (Dennekruin)**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 45,30	R 6,80	R 52,10
(ii)	Other	R 60,17	R 9,03	R 69,20
(d)	Match day per club/school			
(i)	Schools	R 135,04	R 20,26	R 155,30
(ii)	Other	R 180,00	R 27,00	R 207,00

10. Municipal Property Rentals

		Tariff	15% VAT	Total
(e)	Season package			
(i)	Schools	R 2 336,09	R 350,41	R 2 686,50
(ii)	Other	R 3 114,52	R 467,18	R 3 581,70

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

10.2.3.4	Cricket	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 45,30	R 6,80	R 52,10
(ii)	Other	R 60,17	R 9,03	R 69,20
(d)	Match day per club/school excluding ablution/cloakroom			
(i)	Schools	R 135,04	R 20,26	R 155,30
(ii)	Other	R 180,00	R 27,00	R 207,00
(e)	Season package			
(i)	Schools	R 2 336,09	R 350,41	R 2 686,50
(ii)	Other	R 3 114,52	R 467,18	R 3 581,70

* Practices per week
* Matches per week

10.2.3.5	Netball	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 18,17	R 2,73	R 20,90
(ii)	Other	R 24,26	R 3,64	R 27,90
(c)	Match day per club/school including use of ablution/cloakroom fascilities			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10

10.2.3.6	Boxing	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 18,17	R 2,73	R 20,90
(ii)	Other	R 24,26	R 3,64	R 27,90

10.2.3.7	Athletics	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 27,83	R 4,17	R 32,00
(ii)	Other	R 36,96	R 5,54	R 42,50
(d)	Event day per club/school			
(i)	Schools	R 110,52	R 16,58	R 127,10
(ii)	Other	R 147,22	R 22,08	R 169,30

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.4 Villiersdorp

10.2.4.1	Events/Festivals/Fund Raising Events	Tariff	15% VAT	Total
(a)	Deposit per event including ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 898,43	R 134,77	R 1 033,20

10.2.4.2	Rugby	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 63,22	R 9,48	R 72,70
(ii)	Other	R 84,26	R 12,64	R 96,90
(d)	Match day per club/school			
(i)	Schools	R 180,00	R 27,00	R 207,00
(ii)	Other	R 239,83	R 35,97	R 275,80

10. Municipal Property Rentals

		Tariff	15% VAT	Total
(e)	Season package			
(i)	Schools	R 3 234,26	R 485,14	R 3 719,40
(ii)	Other	R 4 312,26	R 646,84	R 4 959,10
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			
10.2.4.3	**Soccer**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 27,30	R 4,10	R 31,40
(ii)	Other	R 36,26	R 5,44	R 41,70
(d)	Match day per club/school			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10
(e)	Season package			
(i)	Schools	R 1 437,65	R 215,65	R 1 653,30
(ii)	Other	R 1 916,61	R 287,49	R 2 204,10
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			
10.2.4.4	**Netball**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 18,17	R 2,73	R 20,90
(ii)	Other	R 24,26	R 3,64	R 27,90
(d)	Match day per club/school			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10
10.2.4.5	**Athletics**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 27,83	R 4,17	R 32,00
(ii)	Other	R 36,96	R 5,54	R 42,50
(d)	Event day per club/school			
(i)	Schools	R 110,52	R 16,58	R 127,10
(ii)	Other	R 147,22	R 22,08	R 169,30

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.5 Riviersonderend

		Tariff	15% VAT	Total
10.2.5.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 599,13	R 89,87	R 689,00
10.2.5.2	**Rugby**	**Tariff**	**15% VAT**	**Total**
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 63,22	R 9,48	R 72,70
(ii)	Other	R 84,26	R 12,64	R 96,90
(d)	Match day per club/school			
(i)	Schools	R 180,00	R 27,00	R 207,00
(ii)	Other	R 239,83	R 35,97	R 275,80
(e)	Season package			
(i)	Schools	R 3 234,26	R 485,14	R 3 719,40
(ii)	Other	R 4 312,26	R 646,84	R 4 959,10
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			

10. Municipal Property Rentals

		Tariff	15% VAT	Total
10.2.5.3	**Soccer**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 27,30	R 4,10	R 31,40
(ii)	Other	R 36,26	R 5,44	R 41,70
(d)	Match day per club/school			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10
(e)	Season package			
(i)	Schools	R 1 437,65	R 215,65	R 1 653,30
(ii)	Other	R 1 916,61	R 287,49	R 2 204,10

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

		Tariff	15% VAT	Total
10.2.5.4	**Cricket**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 21,39	R 3,21	R 24,60
(ii)	Other	R 28,52	R 4,28	R 32,80
(d)	Match day per club/school excluding ablution/cloakroom			
(i)	Schools	R 68,09	R 10,21	R 78,30
(ii)	Other	R 90,70	R 13,60	R 104,30
(e)	Season package			
(i)	Schools	R 2 336,09	R 350,41	R 2 686,50
(ii)	Other	R 3 114,52	R 467,18	R 3 581,70

* Practices per week
* Matches per week

		Tariff	15% VAT	Total
10.2.5.5	**SCORE/Netball**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 18,17	R 2,73	R 20,90
(ii)	Other	R 24,26	R 3,64	R 27,90
(c)	Match day per club/school including use of ablution/cloakroom fascilities			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10

		Tariff	15% VAT	Total
10.2.5.6	**Athletics**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 27,83	R 4,17	R 32,00
(ii)	Other	R 36,96	R 5,54	R 42,50
(d)	Event day per club/school			
(i)	Schools	R 110,52	R 16,58	R 127,10
(ii)	Other	R 147,22	R 22,08	R 169,30

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.6 Greyton

		Tariff	15% VAT	Total
10.2.6.1	Events/Festivals/Fund Raising Events			
(a)	Deposit per event excluding ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 599,13	R 89,87	R 689,00

		Tariff	15% VAT	Total
10.2.6.2	**Rugby**			
(a)	Deposit	R 552,00		R 552,00
(b)	Practice per day (no ablution/cloakroom)			
(i)	Schools	R 63,22	R 9,48	R 72,70
(ii)	Other	R 84,26	R 12,64	R 96,90
(c)	Match day per club/school			
(i)	Schools	R 180,00	R 27,00	R 207,00
(ii)	Other	R 239,83	R 35,97	R 275,80

10. Municipal Property Rentals

		Tariff	15% VAT	Total
(d)	Season package			
(i)	Schools	R 3 234,26	R 485,14	R 3 719,40
(ii)	Other	R 4 312,26	R 646,84	R 4 959,10

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

		Tariff	15% VAT	Total
10.2.6.3	**Soccer**			
(a)	Deposit	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 27,30	R 4,10	R 31,40
(ii)	Other	R 36,26	R 5,44	R 41,70
(c)	Match day per club/school			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10
(d)	Season package			
(i)	Schools	R 1 437,65	R 215,65	R 1 653,30
(ii)	Other	R 1 916,61	R 287,49	R 2 204,10

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

		Tariff	15% VAT	Total
10.2.6.4	**Tennis**			
(a)	Per hour	R 32,09	R 4,81	R 36,90
(b)	Match/event per day			
(i)	Schools	R 106,70	R 16,00	R 122,70

10.2.7 Greyton: GOBOS

		Tariff	15% VAT	Total
10.2.7.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 599,13	R 89,87	R 689,00

		Tariff	15% VAT	Total
10.2.7.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 27,30	R 4,10	R 31,40
(ii)	Other	R 36,26	R 5,44	R 41,70
(d)	Match day per club/school			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10
(e)	Season package			
(i)	Schools	R 1 437,65	R 215,65	R 1 653,30
(ii)	Other	R 1 916,61	R 287,49	R 2 204,10

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.8 Genadendal

		Tariff	15% VAT	Total
10.2.8.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 718,96	R 107,84	R 826,80

		Tariff	15% VAT	Total
10.2.8.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 63,22	R 9,48	R 72,70
(ii)	Other	R 84,26	R 12,64	R 96,90
(d)	Match day per club/school			
(i)	Schools	R 180,00	R 27,00	R 207,00
(ii)	Other	R 239,83	R 35,97	R 275,80

10. Municipal Property Rentals

		Tariff	15% VAT	Total
(e)	Season package			
(i)	Schools	R 3 234,26	R 485,14	R 3 719,40
(ii)	Other	R 4 312,26	R 646,84	R 4 959,10
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			

		Tariff	15% VAT	Total
10.2.8.3	**Athletics**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 27,83	R 4,17	R 32,00
(ii)	Other	R 36,96	R 5,54	R 42,50
(d)	Event day per club/school			
(i)	Schools	R 110,52	R 16,58	R 127,10
(ii)	Other	R 147,22	R 22,08	R 169,30

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.9 Botrivier

		Tariff	15% VAT	Total
10.2.9.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 599,13	R 89,87	R 689,00

		Tariff	15% VAT	Total
10.2.9.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 63,22	R 9,48	R 72,70
(ii)	Other	R 84,26	R 12,64	R 96,90
(c)	Match day per club/school			
(i)	Schools	R 269,74	R 40,46	R 310,20
(ii)	Other	R 359,57	R 53,93	R 413,50
(d)	Season package			
(i)	Schools	R 3 234,26	R 485,14	R 3 719,40
(ii)	Other	R 4 312,26	R 646,84	R 4 959,10
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			

		Tariff	15% VAT	Total
10.2.9.3	**Soccer**			
(a)	Deposit	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 27,30	R 4,10	R 31,40
(ii)	Other	R 36,26	R 5,44	R 41,70
(c)	Match day per club/school			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10
(d)	Season package			
(i)	Schools	R 1 437,65	R 215,65	R 1 653,30
(ii)	Other	R 1 916,61	R 287,49	R 2 204,10
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			

		Tariff	15% VAT	Total
10.2.9.4	**Cricket**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 45,30	R 6,80	R 52,10
(ii)	Other	R 60,17	R 9,03	R 69,20
(c)	Match day per club/school excluding ablution/cloakroom			
(i)	Schools	R 135,04	R 20,26	R 155,30
(ii)	Other	R 180,00	R 27,00	R 207,00

10. Municipal Property Rentals

		Tariff	15% VAT	Total
(d)	Season package			
(i)	Schools	R 2 336,09	R 350,41	R 2 686,50
(ii)	Other	R 3 114,52	R 467,18	R 3 581,70
	* Practices per week			
	* Matches per week			

		Tariff	15% VAT	Total
10.2.9.5	**Netball**			
(a)	Deposit	R 552,00		R 552,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 18,17	R 2,73	R 20,90
(ii)	Other	R 24,26	R 3,64	R 27,90
(c)	Match day per club/school			
(i)	Schools	R 90,26	R 13,54	R 103,80
(ii)	Other	R 120,09	R 18,01	R 138,10

		Tariff	15% VAT	Total
10.2.9.6	**Athletics**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 27,83	R 4,17	R 32,00
(ii)	Other	R 36,96	R 5,54	R 42,50
(d)	Event day per club/school			
(i)	Schools	R 110,52	R 16,58	R 127,10
(ii)	Other	R 147,22	R 22,08	R 169,30

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.10 Tesselaarsdal

		Tariff	15% VAT	Total
10.2.10.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 552,00		R 552,00
(b)	Event per day	R 299,65	R 44,95	R 344,60

		Tariff	15% VAT	Total
10.2.10.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 45,30	R 6,80	R 52,10
(ii)	Other	R 60,17	R 9,03	R 69,20
(d)	Match day per club/school			
(i)	Schools	R 180,00	R 27,00	R 207,00
(ii)	Other	R 239,83	R 35,97	R 275,80
(e)	Season package			
(i)	Schools	R 2 695,30	R 404,30	R 3 099,60
(ii)	Other	R 3 593,65	R 539,05	R 4 132,70
	* Practices per week (maximum 2 x 20 weeks)			
	* Matches - 10 home games			

		Tariff	15% VAT	Total
10.2.10.3	**Athletics**			
(a)	Deposit including ablution/cloakroom	R 552,00		R 552,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 552,00		R 552,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 27,83	R 4,17	R 32,00
(ii)	Other	R 36,96	R 5,54	R 42,50
(d)	Event day per club/school			
(i)	Schools	R 110,52	R 16,58	R 127,10
(ii)	Other	R 147,22	R 22,08	R 169,30

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.	Municipal Property Rentals	
10.3	**Vandalism**	Actual Cost + 15% admin charge + VAT

NOTES:

(i) Fees are payable in advance at the municipal office during office hours

(ii) No training or game may be played if fees are not paid in advance

(iii) The timetable of games from affiliated clubs and schools must be handed in at the municipal office

(iv) Preference will be given to clubs that are affiliated and clubs situated within the towns where sport fields are located

(v) Clubs/Organisation hiring the sports grounds will held liable for vandalism for the entire day for which the facility was hired

(vi) Where two or more fields exits within the same sport complex, the hiring of both fields to two or more separate organisation/club will not be permitted on the same day/time

11.	Cemetery Tariffs	Tariff	15% VAT	Total
11.1	**Grave Charges (Dig grave yourself)**			
(a)	(Adults - 12 years and older) Length-2200mm, width - 1200mm, depth - 1800mm (Single grave)	R 1 777,57	R 266,63	R 2 044,20
(b)	(Children - Under 12 years) Length - 1500mm, width - 1000mm, depth - 1500mm	R 1 216,61	R 182,49	R 1 399,10
(c)	Inspection charge - Tombstone Works	R 636,52	R 95,48	R 732,00
(d)	Double Depth grave to maximum 2.4 meters	R 2 310,87	R 346,63	R 2 657,50
11.2	**Grave Charges (Municipality digs grave)** **(Only if municipal vehicles are available and reasonable time has been given.)**			
(a)	Adults - 12 years and older Length-2200mm, width - 1200mm, depth - 1800mm	R 2 619,65	R 392,95	R 3 012,60
(b)	Children - Under 12 years Length - 1500mm, width - 1000mm, depth - 1500mm	R 1 777,57	R 266,63	R 2 044,20
(c)	Double Depth grave to maximum of 2.4 meters	R 3 404,96	R 510,74	R 3 915,70
(d)	Re opening of a double grave*	R 2 619,65	R 392,95	R 3 012,60
11.3	****Reserved Graves [(a) + (b) payable]**			
(a)	Grave charge	R 2 619,65	R 392,95	R 3 012,60
(b)	15% Administration Fee	R 393,04	R 58,96	R 452,00
11.4	**Exhumation**	R 1 226,70	R 184,00	R 1 410,70

Indigent

Where a household has been registered as an indigent beneficiary at the municipality, the members of the household could qualify for a 50% discount on the tariff of a gravesite. Households with an income less than 2 times the state pension and other prescribed criteria can apply for a discount on grave sites for members of the Indigent household and the application must be made to the Town Manager of the respective towns.

The before mentioned is only relevant when grave charges are not covered by any funeral plan or similar insurance policies

Pauper burials are the responsibility of the District Municipality.

**Once a reserved grave is required for use, the difference between grave charges paid and the grave charges tariff for the specific financial year (financial year in which grave use is required) (excluding administration fee) will be payable. Graves reserved prior to July 2015 will be subject to 15% administration fee (prior tariffs did not make provision for administration fees)

Consult Municipal SOP on Cemetery Management

12.	Nature Reserve (Caledon)			
		Tariff	15% VAT	Total
12.1	**Entrance Fees**			
(a)	Adults and children older than 12 years per day	R 15,91	R 2,39	R 18,30
(b)	Children between 2 years and 12 years old per day	R 7,57	R 1,13	R 8,70
(c)	Season tickets for residents of Theewaterskloof Municipal area valid for a calendar year			
(i)	per person	R 64,26	R 9,64	R 73,90
(ii)	maximum per family	R 255,74	R 38,36	R 294,10
12.2	**Hiring of grounds**			
(a)	Weddings	R 605,30	R 90,80	R 696,10

13.	Library			
		Tariff	15% VAT	Total
13.1	**Library fees:**			
(a)	Lost borrower's cards: Computerised: per card	R 17,39	R 2,61	R 20,00
(b)	Fines for books and records			R 3,00
(c)	Fines for Films and Video's			R 3,00
(d)	Internet Fees: for 30 minutes		Free	
(e)	Lost library material (Books,DVD,Records, etc.)		Actual cost (VAT inclusive)	
13.2	**Photostatting fees:**			
(a)	Black & White copies			
(i)	A4 per copy	R 0,87	R 0,13	R 1,00
(ii)	A3 per copy	R 1,74	R 0,26	R 2,00
(b)	Colour copies			
(i)	A4 per copy	R 1,74	R 0,26	R 2,00
(ii)	A3 per copy	R 2,61	R 0,39	R 3,00
13.3	Scan to e-mail (per page)	R 1,74	R 0,26	R 2,00

14.	RENTAL RATES				
	RENTAL RATES: 2025-2026 (Excl. VAT)				
	VEHICLES				
	TWK MUNICIPALITY				
FLEET CODE	DESCRIPTION OF VEHICLE	FIXED RATE PER : ½ DAY	OPERATING RATE	WORK UNITS	DRIVER / OPERATOR RATE/ ½ Day
60AK	CAR 1250 - 1450	R 55,30	R 3,40	KM	R 625,00
60AL	CAR 1451 - 1650	R 85,10	R 4,40	KM	R 625,00
60AU	MINIBUS 11 - 18	R 159,20	R 7,00	KM	R 625,00
60BA	P/VAN < 1 TON	R 41,50	R 3,00	KM	R 625,00
60BC	P/VAN > 1 TON	R 129,30	R 5,60	KM	R 625,00
60BG	LDV < 1 TON	R 41,40	R 3,00	KM	R 625,00
60BH	LDV - 1 TON	R 76,20	R 4,10	KM	R 625,00
60BI	LDV > 1 TON	R 84,50	R 4,50	KM	R 625,00
60BM	T/FLATBED < 3.5 TON	R 159,20	R 7,80	KM	R 625,00
60BN	T/FLATBED 3.6 - 4.5 TON	R 204,90	R 9,20	KM	R 625,00
60BS	T/TIP < 3.5 TON	R 159,20	R 7,80	KM	R 625,00
60BT	T/TIP 3.5 - 4.5 TON	R 218,40	R 9,50	KM	R 625,00
60BU	T/TIP 4.6 - 6.5 TON	R 263,80	R 11,50	KM	R 625,00
60CP	T/FLAT + CRANE 3.5 - 4.5 TON	R 227,40	R 9,70	KM	R 625,00
60CQ	T/FLAT + CRANE 4.5 - 6.5 TON	R 272,30	R 11,60	KM	R 625,00
60DA	T/AERIAL P/FORM < 12M	R 249,90	R 282,50	HOURS	R 625,00
60DE	T/WATER < 6000L	R 227,40	R 10,00	KM	R 625,00
60DG	VACUUM TANKER < 6000L	R 227,40	R 10,00	KM	R 625,00
60DP	REF COMP 12M³	R 500,10	R 375,80	HOURS	R 625,00
61FR	TRACTOR LOADER BACHOE 4X2	R 318,40	R 358,40	HOURS	R 625,00
61FS	TRACTOR LOADER BACHOE 4X4	R 545,50	R 523,70	HOURS	R 625,00
61FT	GRADER < 12500	R 545,50	R 402,80	HOURS	R 625,00
61HD	TRACTOR 50 - 70Kw	R 74,00	R 191,50	HOURS	R 625,00
61HE	TRACTOR > 90Kw	R 144,70	R 283,80	HOURS	R 625,00
61JA	TRAILER < 0.75 TON	R 286,50	R 0,00	DAY	R 0,00
61JB	TRAILER 0.75 - 3.5 TON	R 401,00	R 0,00	DAY	R 0,00
61JC	TRAILER - POUNDING	R 515,60	R 0,00	DAY	R 0,00
61JE	TRAILER - POUNDING HORSE BOX	R 515,60	R 0,00	DAY	R 0,00
	POTHOLE REPAIR TRUCK WITH TRAILER/ROLLER	R 1 502,00	R 2 022,90	HOURS	R 798,00
	COMBINATION JETTING & VACUUM TRUCK	R 1 502,00	R 2 022,90	HOURS	R 798,00

RENTAL CONDITIONS

- Actual Cost were used when calculated the Tariffs, in other words it does not really matter whether NGOs or private persons rent - this applies to all
- Vehicles and equipment will be rented only if capacity allows it - no municipal work shall be left to do private work. The decision of the relevant Manager will be final in determining this.
- Minimum rental period is a half-day 08:00 to 12:00 or 12:00 to 16:00
- Work done over weekends, after hours or holidays - additional costs - Full cost including overtime - information on request
- The cost of rentals will depend on both the fixed tariff and the operating tariff as shown. In other words, the fixed rate for a half day plus operating rate multiplied by the number of units used (kilometers or hours as indicated) plus the cost of the operator/driver
- The tenant must sign an agreement that he/she will not claim against the Municipality in respect of any damage incurred for any reason whatsoever during the period the equipment is rented
- The decision of the specific driver/operator, together with his/her supervisor is final if the job is possible, conditions are safe enough and that the time taken is appropriate
- Technical Services and Finance will under no circumstances negotiate a lower tariff

15.	LAW ENFORCEMENT (Animal Pound)	Tariff	15% VAT	Total
Law Enforcement: Pound				
15.1	**Impoundment/Pound fees**			
(a)	Horses, Donkeys, Cattle, Pigs and any other animal (once off per head)	R 194,70	R 29,20	R 223,90
(b)	Daily charge [in addition to 15.1 (a)]			
(i)	Sheep, goats, horses, donkeys, cattle and pigs (per head per day)	R 163,39	R 24,51	R 187,90
(ii)	Animals separately housed (stallion/bull) per head per day	R 224,78	R 33,72	R 258,50
(iii)	For every sheep ram, goat ram or other separated animal per head per day	R 179,83	R 26,97	R 206,80
(iv)	Dogs and Cats per dog and cat per day	R 68,17	R 10,23	R 78,40
	In cases where animals have to be transported between towns, a Rand per kilometer (R/km) tariff per vehicle be charged	R 4,26	R 0,64	R 4,90
15.2	**Release fees per animal (admin fee)**	R 143,13	R 21,47	R 164,60
15.3	**Euthanasia (per head)**	R 476,17	R 71,43	R 547,60
15.4	**Pound fees (General)**	Actual Costs + 15% administration fee + VAT		
15.5	**Veterinary Costs**	Actual Costs + 15% administration fee + VAT		
Law Enforcement: Operations				
15.6	**Storage of confiscated goods (for example fireworks) (per confiscation)**			
(a)	Perishable per day	R 204,17	R 30,63	R 234,80
(b)	Non - perishable per day	R 136,26	R 20,44	R 156,70

16.	Traffic Services	Tariff	15% VAT	Total
16.1	***Commercial Filming and Shoots			
(a)	Film/event shoot per day (or part of the day) for commercial purposes	R 7 817,30	R 1 172,60	R 8 989,90
(b)	Film/event shoot per day (or part of the day) for non-commercial purposes	R 3 908,78	R 586,32	R 4 495,10
(c)	Still photo shoot per day (or part of the day) for commercial purposes	R 3 094,43	R 464,17	R 3 558,60
(d)	Still photo shoot per day (or part of the day) for non-commercial purposes	R 2 132,00	R 319,80	R 2 451,80
(e)	Deposit-cover for costs for any damages/overtime/admin fees/or any other costs that may occur to cover the cost of Theewaterskloof Municipality	50% of tariff		
(f)	**Additional to Shoot** **Official Fees**			
(i)	**Per Officer** Per officer per hour or part thereof (Mon-Fri) Per officer per hour or part thereof (Saturday) Per officer per hour or part thereof (Sunday & Public Holiday)	Actual Costs +15% administration fee + VAT		
(ii)	**Per Supervisor** Per supervisor per hour or part thereof (Mon-Fri) Per supervisor per hour or part thereof (Saturday) Per supervisor per hour or part thereof (Sunday & Public Holiday)	Actual Costs +15% administration fee + VAT		
	Motor Vehicle			
(i)	Kilometer tariff per vehicle (R/km)	R 4,26	R 0,64	R 4,90
(ii)	In addition to (i) a daily/ fixed tariff per vehicle (R/ hour) will be charged at:	R 60,43	R 9,07	R 69,50
16.2	**Municipal Storage Facility per day or part thereof** **This tariff is applicable for the storage of non municipal property. Storage of goods will be at the discretion of the Assets Manager	R 3 689,04	R 553,36	R 4 242,40
	***This tariffs are applicable to common land or public open spaces in Theewaterskloof Municipality's jurisdiction areas			
16.3	**Abandoned and Unroadworthy Vehicles (+ admin fees)**			
(a)	Storage Fee per day Towing charges + Administration Fees + 15% VAT	R 208,87	R 31,33	R 240,20
16.4	**Traffic Point Duty Service (Excluding Funeral)**Subject to approval from Head of Traffic Services** ***(At all funerals where traffic point services are needed, a formal request must be submitted to the Manager: Public Safety. These requests will be evaluated in terms of necessity and road safety)***			
(a)	**Official Fees**			
(i)	**Per Officer** Per officer per hour or part thereof (Mon-Fri) Per officer per hour or part thereof (Saturday) Per officer per hour or part thereof (Sunday & Public Holiday)	Actual Costs +15% administration fee + VAT		
(ii)	**Per Supervisor** Per supervisor per hour or part thereof (Mon-Fri) Per supervisor per hour or part thereof (Saturday) Per supervisor per hour or part thereof (Sunday & Public Holiday)	Actual Costs +15% administration fee + VAT		
(b)	**Motor Vehicle**			
(i)	Kilometer Tariff per Vehicle (R/km)	R 4,26	R 0,64	R 4,90
(ii)	Daily/ Fixed Tariff per Vehicle (R/ hour)	R 60,43	R 9,07	R 69,50

16.	Traffic Services	Tariff	15% VAT	Total
16.5	**Taxi and Bus Rank Permit**			
(a)	Stand fee per taxi per year	R 230,96	R 34,64	R 265,60
(b)	Stand fee per Bus per year	R 288,43	R 43,27	R 331,70
16.6	**Application and issuing of disabled stickers**	R 68,17	R 10,23	R 78,40
16.7	**Closing of public road or a part thereof (excluding commercial filming and shoots)**			
(a)	*Schools, churches, NPO's	R 1 076,52	R 161,48	R 1 238,00
(b)	Other	R 2 152,26	R 322,84	R 2 475,10
16.8	**Roadworthiness of Vehicles**			
(a)	Brake and light testing tariff for light motor vehicles and motorcycles - per test per vehicle	R 158,17	R 23,73	R 181,90
(b)	Brake and light testing tariff for heavy motor vehicles - per test per vehicle	R 236,87	R 35,53	R 272,40
16.9	**Vehicle Roadworthy Testing on farms (Farming Vehicles/Equipment) - adhoc**			
(a)	A Rand per Kilometer (R/km) tariff per vehicle be charged	R 4,09	R 0,61	R 4,70
16.10	**Operating of public transport service without a permit or operating licence** **[Section 87(2)(b) with 87(3) of the National Land Transport Act 2009 (Act 5 of 2009]**			
(a)	First impoundment for operating public transport service without a permit or licence	In accordance with Legislation		
(b)	Second impoundment for operating public transport service without a permit or licence			
(c)	Third and subsequent impoundments for operating public transport service without a permit or licence			
16.11	**Operating of public transport service contrary to the conditions of a permit or operating licence** **[Section 87(2)(b) with 87(3) of the National Land Transport Act 2009 (Act 5 of 2009]**			
(a)	First impoundment for operating public transport service contrary to the conditions of an operating permit or licence	In accordance with Legislation		
(b)	Second impoundment for operating public transport service contrary to the conditions of an operating permit or licence			
(c)	Third impoundment for operating public transport service contrary to the conditions of an operating permit or licence			
	***Tariff will only apply if it is for a non profitable event. A detailed application must be submitted to the Manager: Public Safety**			

17.	Town Planning	Tariff	15% VAT	Total
17.1	**Applications for Rezoning (Per Application)**			
(a)	Erven smaller than 350m² (old Council Houses including indigents)	R 1 189,57	R 178,43	R 1 368,00
(b)	Erven between 351m² and 500m²	R 2 853,91	R 428,09	R 3 282,00
(c)	Erven larger than 500m²	R 5 346,96	R 802,04	R 6 149,00
(d)	Agricultural Unit (per unit)	R 5 730,43	R 859,57	R 6 590,00
(e)	NGO's (NGO's must apply and motivate after which the CFO will evaluate and submit a report to Management and Council)	R 321,74	R 48,26	R 370,00
17.2	**Consent use contemplated in the zoning scheme**			
(a)	Erven smaller than 350m² (old Council Houses including indigents)	R 1 910,43	R 286,57	R 2 197,00
(b)	Erven between 351m² and 500m²	R 2 282,61	R 342,39	R 2 625,00
(c)	Erven larger than 500m²	R 2 865,22	R 429,78	R 3 295,00
(d)	Agricultural Unit (per unit)	R 3 995,65	R 599,35	R 4 595,00
(e)	NGO's (NGO's must apply and motivate after which the CFO will evaluate and submit a report to Management and Council)	R 321,74	R 48,26	R 370,00
(f)	Creche (Early Childhood Development Centre)	R 703,48	R 105,52	R 809,00
(g)	House Shops	R 703,48	R 105,52	R 809,00
17.3	**A subdivision of land that is not exempted in terms of Section 24, including the registration of a servitude or lease agreement**			
(a)	Where one additional erf / portion is created (per application)	R 2 292,17	R 343,83	R 2 636,00
(b)	Where 2 to 5 erven / portions are created (per application)	R 2 863,48	R 429,52	R 3 293,00
(c)	Where 6 to 10 erven / portions are created (per application)	R 5 728,70	R 859,30	R 6 588,00
(d)	Where more than 10 erven / portions are created (per application)	R 7 637,39	R 1 145,61	R 8 783,00
17.4	**A removal, suspension or amendment of restrictive conditions in respect of a land unit.** The Applicant must inform neighbours / surrounding erf owners and interest groups as indicated by Provincial Government and or Local Authority and proof of registered postage must be provided to Local Authority. This is a basic application fee. Should the actual cost be more, the applicant is liable for such extra costs upon receipt of an invoice.			
(a)	Erven smaller than 350m² (old Council Houses including indigents)	R 546,09	R 81,91	R 628,00
(b)	Erven between 351m² and 500m²	R 2 853,91	R 428,09	R 3 282,00
(c)	Erven larger than 500m²	R 4 151,30	R 622,70	R 4 774,00
(d)	Agricultural Unit	R 4 151,30	R 622,70	R 4 774,00
17.5	**Applications for Departures**			
(a)	Permanent departure from the development of the zoning scheme			
(i)	Erven smaller than 350m² Old Council Houses including Indigents	R 203,48	R 30,52	R 234,00
(ii)	Erven larger than 350m²	R 1 612,17	R 241,83	R 1 854,00
(iii)	Agricultural Unit (per unit)	R 2 851,30	R 427,70	R 3 279,00
(b)	A departure granted on a temporary basis to utilise land for a purpose not permitted in terms of the primary rights of the zoning applicable to the land			
(i)	Erven smaller than 350m² Old Council Houses including Indigents	R 203,48	R 30,52	R 234,00
(ii)	Erven larger than 350m²	R 1 612,17	R 241,83	R 1 854,00
(iii)	Agricultural Unit (per unit)	R 2 851,30	R 427,70	R 3 279,00
17.6	**Issue of Zoning Certificates:**	R 426,09	R 63,91	R 490,00

17.	Town Planning			
		Tariff	15% VAT	Total
17.7	**Exemption administration fee**	R 434,78	R 65,22	R 500,00
17.8	**Amendments**			
(a)	Amendment of conditions of approvals	R 2 491,30	R 373,70	R 2 865,00
(b)	Amendment of structure plan/SDF	R 2 223,48	R 333,52	R 2 557,00
(c)	Amendment of Site Development Plan (SDP)	R 1 483,48	R 222,52	R 1 706,00
17.9	**A consolidation of land that is not exempted in terms of Section 24**			
(a)	Consolidated property <1 000m²	R 515,65	R 77,35	R 593,00
(b)	Consolidated property >1 000m²	R 2 932,17	R 439,83	R 3 372,00
17.10	**A permission required in terms of the zoning scheme**			
(a)	Erven smaller than 350m²	R 1 910,43	R 286,57	R 2 197,00
(b)	Erven between 351m² and 500m²	R 2 282,61	R 342,39	R 2 625,00
(c)	Erven larger than 500m²	R 2 864,35	R 429,65	R 3 294,00
(d)	Agricultural Unit	R 2 864,35	R 429,65	R 3 294,00
17.11	**An extension of the validity period of an approval**	R 778,26	R 116,74	R 895,00
17.12	**An amendment or cancellation of an approved subdivision plan or part thereof, including a general plan or diagram**	R 2 132,17	R 319,83	R 2 452,00
17.13	**A permission required in terms of a condition of approval**			
(a)	Erven smaller than 350m²	R 1 910,43	R 286,57	R 2 197,00
(b)	Erven between 351m² and 500m²	R 2 282,61	R 342,39	R 2 625,00
(c)	Erven larger than 500m²	R 2 864,35	R 429,65	R 3 294,00
(d)	Agricultural Unit	R 2 864,35	R 429,65	R 3 294,00
17.14	**A closure of a public place or part thereof**	R 5 346,96	R 802,04	R 6 149,00
17.15	**To disestablish a home owner's association**	R 5 346,96	R 802,04	R 6 149,00
17.16	**To rectify a failure by a home owner's association to meet its obligations in respect of the control over or maintenance of services**	R 5 346,96	R 802,04	R 6 149,00
17.17	**A permission required for the reconstruction of an existing building that constitutes a non-conforming use that is destroyed or damaged to the extent that it is necessary to demolish a substantial part of the building**			
(a)	Erven smaller than 350m²	R 1 143,48	R 171,52	R 1 315,00
(b)	Erven between 351m² and 500m²	R 1 910,43	R 286,57	R 2 197,00
(c)	Erven larger than 500m²	R 2 864,35	R 429,65	R 3 294,00
(d)	Agricultural Unit	R 2 864,35	R 429,65	R 3 294,00
17.18	**Contravention of the Land use Planning By-law**			
(a)	If a owner uses his property illegal, or conduct any illegal use on any premises and are trying to rectify the situation,	R 1 691,30	R 253,70	R 1 945,00

17.	Town Planning	Tariff	15% VAT	Total
(b)	If Council sends a notice of an illegal land use, then the applicant must pay 2 times the amount that is required in terms 17.18 (a)	R 3 382,61	R 507,39	R 3 890,00
(c)	Formula for Contravention Penalty: (area/m^2) x (valuation/m^2) = R/m^2 The area of the land and/or construction activity per square meter (m^2) that is unlawfully utilised in terms of the relevant zoning of the property) multiplied by (the municipal value per square meter (m^2) of the land and/or building as stipulated in the current valuation roll of the municipality as on the date that is indicated on the contravention notice)	(area/m^2) x (valuation/m^2) = R/m^2		
(d)	If a person is taken to Court, all costs involved in the application and administrative costs must be recovered and an additional amount of R10 000.00 must be paid by the applicant that transgressed in terms of the TWK Bylaw on Municipal Planning			
17.19	**Parking Buyout Tariff**			
	If Council deems that from a planning perspective it is undesirable or impracticable to provide prescribed parking wholly or in part on the land unit about which an application is brought, pay, subject to the approval of the Council, a cash amount equal to the estimated market value per m² of the land upon which the building is erected or is to be erected, multiplied by the gross area in m² of the land that should be provided for parking and in this case the Council must itself provide the land required for such parking at such time and where it is convenient for the Council to do so.			
17.20	**Town Planning Advertisement Fees**			
	Advertisement costs (newspapers and Provincial) are not included in the aforementioned tariffs.			
(a)	Provincial Paper	R 1 713,91	R 257,09	R 1 971,00
(b)	Local Paper (Applicants will be provided with an invoice from the local newspaper to place the advertisement in question. It will be the responsibility of the applicant to pay the invoice directly to the local newspaper in question)	R 0,00	R 0,00	R 0,00
17.21	**Serving of Notices**			
(a)	per letter (Notices to the adjacent/surrounding erf owners and interest groups are included in the tariffs)	R 42,61	R 6,39	R 49,00
17.22	**Applications**			
(a)	Copies of application (for circulation of hard copies):			
(i)	Black & White: A4 per page	R 5,22	R 0,78	R 6,00
(ii)	Black & White: A3 per page	R 6,09	R 0,91	R 7,00
(b)	Copies of Site Diagrams	R 42,61	R 6,39	R 49,00
(c)	Locality maps/ 1:50000 Regional maps for application purposes	R 42,61	R 6,39	R 49,00
(d)	Search fees for information	R 42,61	R 6,39	R 49,00
	Applications are seen as separate from each other. Thus meaning that if an application involves subdivision, rezoning, consent usages or departures, then the amount must be calculated for each of the above and a total in terms of each section as indicated above must be produced for the application.			

17.	Town Planning			
		Tariff	15% VAT	Total
17.23	**Copies of**			
(a)	Zoning Scheme on CD per map	R 75,65	R 11,35	R 87,00
(b)	SDF on CD per map	R 75,65	R 11,35	R 87,00
(c)	Maps Electronically Reproduced (CD)	R 184,35	R 27,65	R 212,00
(d)	Maps (black and white A4)	R 63,48	R 9,52	R 73,00
(e)	Maps (black and white A3)	R 184,35	R 27,65	R 212,00
(f)	Maps (black and white A2)	R 244,35	R 36,65	R 281,00
(g)	Maps (black and white A1)	R 303,48	R 45,52	R 349,00
(h)	Maps (black and white A0)	R 365,22	R 54,78	R 420,00
(i)	Maps (colour A4)	R 123,48	R 18,52	R 142,00
(j)	Maps (colour A3)	R 244,35	R 36,65	R 281,00
(k)	Maps (colour A2)	R 365,22	R 54,78	R 420,00
(l)	Maps (colour A1)	R 485,22	R 72,78	R 558,00
(m)	Maps (colour A0)	R 607,83	R 91,17	R 699,00
	(Section 7(d) to Section 7(l) only if Council can produce the maps within the Municipality)			
17.24	**Signage/Advertising Locality Bound**			
17.24.1	**Non-illuminated (all areas)**			
(a)	Less than 2m² or part thereof	R 379,13	R 56,87	R 436,00
(b)	Greater than 2m² per m²or part thereof (with a minimum of R436,00)	R 181,74	R 27,26	R 209,00
17.24.2	**Illuminated (all areas)**			
(a)	Any size per m² or part thereof (with a minimum of R436,00)	R 379,13	R 56,87	R 436,00
17.24.3	**Renewal (All Areas)**			
(a)	Less than 2m² per m² or part thereof	R 361,74	R 54,26	R 416,00
(b)	Greater than 2m² or part thereof	R 181,74	R 27,26	R 209,00
(c)	Illuminated - Any size per m² or part thereof	R 379,13	R 56,87	R 436,00
17.24.4	**Temporary Advertisement Signs**			
(a)	Banners per m² or part thereof for 5 days	R 354,78	R 53,22	R 408,00
(b)	Banners per m² or part thereof for 10 days	R 707,83	R 106,17	R 814,00
(c)	Pedestrian Bridges for 5 days	R 7 315,65	R 1 097,35	R 8 413,00
(d)	Flags/Banners for special events inside municipal jurisdiction areas	R 1 402,61	R 210,39	R 1 613,00
(e)	Special event directional signs per event	R 260,00	R 39,00	R 299,00
(f)	Advertisement Trailers (on municipal property or private property) for a 12 month period	R 14 670,43	R 2 200,57	R 16 871,00
17.24.5	**Illegal signage/advertising penalty fee per day or part thereof**	R 130,43	R 19,57	R 150,00
17.24.6	**Annual licencing fees**			
(a)	Estate agents signs (per branch per agency per annum)	R 1 703,48	R 255,52	R 1 959,00
(b) (i)	Local media agencies (per annum)	R 1 733,91	R 260,09	R 1 994,00
(ii)	All other media agencies (per annum)	R 3 466,96	R 520,04	R 3 987,00
	(A maximum of 30 posters per town will be allowed for all media related advertisements)			
17.24.7	**Removal of signage**	Actual Cost + 15% + VAT		
	(Tariff 17.24.7 refers to signs removed in contravention of the Signage Bylaw)			
17.24.8	**Storage fees (per m² per day or part thereof)**	R 66,09	R 9,91	R 76,00
17.25	**Annual licensing of house shops**	R 139,13	R 20,87	R 160,00

17.	Town Planning			
		Tariff	15% VAT	Total
17.26	**Liquor tariffs**			
(a)	Application for extended trading hours			
(i)	For one day	R 679,13	R 101,87	R 781,00
(ii)	For more than one day	R 1 354,78	R 203,22	R 1 558,00
(b)	Infringements of liquor by-law	R 1 356,52	R 203,48	R 1 560,00
17.27	**Appeal Fees**			
(a)	A minimum tariff of R2 000.00 payable in advance will be charged per application in terms of appeals			
(b)	In the event of actual costs exceeding 17.27 (a) the actual cost plus 15% administration fee plus VAT will be payable after 17.27 (a) has been deducted **(Appeal fees are refundable in the event of a successful appeal)**			
17.28	**Contributions to Main Services by developers and on subdivision of erven**			
	Bulk Contribution Levies:			
	Bulk Contribution Levies is payable by the developer(s) / owner to obtain and approve subdivision diagram(s) where Council is responsible for the under mentioned Services:			

17.	Town Planning			
		Tariff	15% VAT	Total
(a)	**ELECTRICITY BULK INFRASTRUCTURE CONTRIBUTIONS** Once-off contributions made by customers/developers towards the Bulk Infrastructure costs of networks installed to meet the electricity need of the customer/developer Applications for new developments, subdivision of land, applications for rezoning and upgrading of existing services to consumers.			
(i)	**MV Bulk (R/kVA)** Request for new supply point from the existing 11kV network, e.g. large single points of supply or bulk 11kV supply to large development	R 2 800,65	R 420,10	R 3 220,74
(ii)	**LV Bulk (R/kVA)** Request for new low voltage supply point from an existing miniature substation or transformer, e.g. large single point of supply or bulk LV supply to new development	R 4 256,81	R 638,52	R 4 895,33
(iii)	**LV (R/kVA)** Request for new low voltage supply point from an existing distribution kiosk, e.g. subdivision of erf or upgrading of existing supply point	R 6 087,41	R 913,11	R 7 000,52
(b)	**Development contributions payable per unit of consumption/ production for each service:**			
(i)	Roads (trip/d)	R 1 606,78	R 241,02	R 1 847,80
(ii)	Water (kl/d)	R 16 064,87	R 2 409,73	R 18 474,60
(iii)	Sewer (kl/d)	R 23 424,97	R 3 513,75	R 26 938,71
(iv)	Stormwater (ha*C)	R 426 389,02	R 63 958,35	R 490 347,37
(v)	Solid waste (unit)	R 3 322,78	R 498,42	R 3 821,19
(c)	**Development Charges apply to the following application types:**			
(i)	**Rezoning applications**			
1	Rezoning to sub divisional area applications which enable rezoning together with subdivision of the land			
2	Rezoning of land from one zone to another in order to change the allowable land uses			
3	Rezoning from one subzone to another in order to increase the allowable floor space			
(ii)	**Subdivision applications**			
1	where the number of dwelling units increases because of the subdivision, or where the subdivision application causes the increase of floor space or GLA			
(iii)	**Departure applications**			
1	Applications to increase the allowable Floor Space, GLA, number of occupants or rooms			
2	Applications to increase allowable Coverage			
3	Applications to depart from parking requirements			

17.	Town Planning			
		Tariff	15% VAT	Total
(iv)	**Consent use applications**			
1	(in terms of the Zoning Scheme) where the change in land use is deemed by the Municipality to result in additional use of infrastructure			
(v)	Any application for the revision of conditions of a previous approval where the condition restricted the land use, Floor Space, GLA or Coverage			

18.	Building Plan Fees			
NB	**All Building Plan Approvals are valid for 12 months.**			
		Tariff	**15% VAT**	**Total**
18.1	**Minor Building Works (Section 13 of Act 103 of 1977)**			
(a)	All residential (minor building work as defined in the National Building Regulations), example: swimming pools, boundary walls, walls: length <500m (block walls), internal changes, open sided carport (any material other than fabric), shelter for a car, caravan or boat <40m² and shade cloth to a maximum of 100m² + open/covered stoeps less than <40m²	R 642,61	R 96,39	R 739,00
(b)	Other than residential (minor building works as defined in the National Building Regulations) and shade cloth to a maximum of a 100m²	R 1 285,22	R 192,78	R 1 478,00
18.2	**Deviation from approved plans** Only deviations that relates to minor building works. All other deviations that does not comply to the latter said will be charged at normal rates.			
(a)	Single residential	R 642,61	R 96,39	R 739,00
(b)	All other categories	R 1 285,22	R 192,78	R 1 478,00
18.3	**Subsidised housing projects**			
(a)	Single residential (fee per plan)	R 18,26	R 2,74	R 21,00
(b)	Blocks of flats (fee per plan)	R 18,26	R 2,74	R 21,00
(c)	All additions plus existing structures < 100m². **Note:** All additions plus existing structures larger then 100m² will be charged at normal building plan fees	R 681,74	R 102,26	R 784,00
18.4	**Single Residential Building**			
(a)	0m² - 50m²	R 642,61	R 96,39	R 739,00
(b)	51m² - 100m²	R 1 274,78	R 191,22	R 1 466,00
(c)	101m² - 200m²	R 2 933,91	R 440,09	R 3 374,00
(d)	201m² - 300m²	R 4 174,78	R 626,22	R 4 801,00
(e)	301m² - 400m²	R 5 833,04	R 874,96	R 6 708,00
(f)	400m² < (per m²)	R 24,35	R 3,65	R 28,00
18.5	**Other Residential & Additions**			
	Flats, townhouses, group housing, etc.			
(a)	<25m²	R 1 471,30	R 220,70	R 1 692,00
(b)	>25m² per m² plus R991.00 flat rate	R 26,96	R 4,04	R 31,00
18.6	**Non Residential: Commercial**			
(a)	< 25m²	R 1 599,13	R 239,87	R 1 839,00
(b)	26m² - 100m² per m² plus R991.00 flat rate	R 31,30	R 4,70	R 36,00
(c)	101m² - 200m² per m² plus R991.00 flat rate	R 26,09	R 3,91	R 30,00
(d)	>200m² per m² plus R991.00 flat rate	R 18,26	R 2,74	R 21,00

18.	Building Plan Fees			
NB	**All Building Plan Approvals are valid for 12 months.**			
		Tariff	**15% VAT**	**Total**
18.7	**Non Residential: Industrial and Institutional**			
(a)	< 25m²	R 1 599,13	R 239,87	R 1 839,00
(b)	26m² - 100m² per m² plus R991.00 flat rate	R 31,30	R 4,70	R 36,00
(c)	101m² - 200m² per m² plus R991.00 flat rate	R 26,09	R 3,91	R 30,00
(d)	>200m² per m² plus R991.00 flat rate	R 18,26	R 2,74	R 21,00
18.8	**Non Residential: Agricultural Buildings**			
	All residential buildings (farmhouses, labourers accommodation, tourism accommodation, etc) to be calculated at single residential rates			
(a)	< 25m²	R 1 599,13	R 239,87	R 1 839,00
(b)	26m² - 100m² per m² plus R991.00 flat rate	R 18,26	R 2,74	R 21,00
(c)	101m² - 200m² per m² plus R991.00 flat rate	R 26,09	R 3,91	R 30,00
(d)	>200m² per m² plus R991.00 flat rate	R 31,30	R 4,70	R 36,00
(e)	Agricultural tunnels (per tunnel)	R 861,74	R 129,26	R 991,00
(f)	Wind turbines per turbine (excluding all other buildings and grid size)	R 50 765,22	R 7 614,78	R 58 380,00
18.9	**Overberg District Municipality Fire & Health Service Tariff** Note: Circulation is done at the discretion of the Building Control Section	As per approved Overberg District Municipality tariffs		
18.10	**Major Hazard Installations**	R 1 765,22	R 264,78	R 2 030,00
18.11	**Liquid Paraffin Gas Installations (all installations)**	R 1 386,96	R 208,04	R 1 595,00
18.12	**Cell phone Masts**	R 5 706,96	R 856,04	R 6 563,00
18.13	**Extension of Approved Building Plan**			
(a)	For consideration of extending Approved Building plan validity. Extensions must be applied for prior to lapse date of the plan	R 580,00	R 87,00	R 667,00
18.14	**Application for approval of previous approved building plans that have lapsed**			
(a)	For consideration of approving previously approved plans that have lapsed provided that the application is submitted within 12 months of the lapsed date of the original plan			50% OF THE CURRENT APPLICABLE FEE + VAT

18.	Building Plan Fees			
NB	**All Building Plan Approvals are valid for 12 months.**			
		Tariff	**15% VAT**	**Total**
18.15	**Request for Occupancy Certificate**			
(a)	Where an application is received for the issuing of an Occupancy Certificate for an existing building where such certificate was not issued on completion of building work and prior to occupancy. Request for Occupancy Certificate for all buildings where the request is received more than 9 months after the buildings are deemed completed by council and/or occupied. A plan is required in all circumstances together with required certificates.	R 871,30	R 130,70	R 1 002,00
18.16	**Inspection Fees**			
(a)	Fee per inspection	R 269,57	R 40,43	R 310,00
(b)	Re-inspection fee	R 269,57	R 40,43	R 310,00
(c)	Unauthorised building works ("as built fees")	per plan (200% of work completed)		
(d)	Verification inspection (This verification process is to confirm whether the approved building conforms to the current structure. The process operates separately from the building inspection process associated with an approved building plan.)			
(i)	Residential	R 869,57	R 130,43	R 1 000,00
(ii)	Other	R 1 304,35	R 195,65	R 1 500,00
18.17	**Unauthorised Building Works**			
(a)	If building plans are submitted to Council for scrutiny by owner of the property before a letter is written by the Council,as a result of the construction of illegal structures, then over and above the normal fees that are applicable an additional fee that is prescribed in National Building Regulations will apply	R100/day for each day when construction started up to maximum of R4 000.00	NO VAT	R100/day for each day when construction started up to maximum of R4 000.00
18.18	**Demolitions (all applications)**	R 980,87	R 147,13	R 1 128,00
18.19	**Hoardings**			
(a)	Permit fee : all applications per 10m² (Calculated at a rate of 5% of the Municipal Property Valuation per square metre times the area requiring the hoarding per annum subject to a maximum equal to the tariff)	R 296,52	R 44,48	R 341,00
(b)	Charges for utilization of footways or public streets for hoarding purposes (Calculated at a rate of 5% of the Municipal Property Valuation per square metre times the area requiring the hoarding per annum subject to a maximum equal to the tariff)	R 3 527,83	R 529,17	R 4 057,00
18.20	**Building Plan Copies Black and White** **(First registered beneficiaries (owners) of properties forming part of subsidised housing developments are exempt from payment of fees for the first original development)**			
(a)	Search Fee	R 56,52	R 8,48	R 65,00
(b)	Electronic Search & Sending Fee (maximum 5 pages thereafter R10 per scanned page)	R 105,22	R 15,78	R 121,00

18.	Building Plan Fees			
NB	**All Building Plan Approvals are valid for 12 months.**			
		Tariff	**15% VAT**	**Total**
(c)	**Printing Black and White**			
(i)	Size A4	R 6,09	R 0,91	R 7,00
(ii)	Size A3	R 8,70	R 1,30	R 10,00
(iii)	Size A2	R 76,52	R 11,48	R 88,00
(iv)	Size A1	R 84,35	R 12,65	R 97,00
(v)	Size A0	R 93,91	R 14,09	R 108,00
(d)	**Printing Colour**			
(i)	Size A4	R 9,57	R 1,43	R 11,00
(ii)	Size A3	R 14,78	R 2,22	R 17,00
(iii)	Size A2	R 151,30	R 22,70	R 174,00
(iv)	Size A1	R 167,83	R 25,17	R 193,00
(v)	Size A0	R 186,09	R 27,91	R 214,00
18.21	**Copies of Site Diagrams**			
(a)	Hard copy	R 31,30	R 4,70	R 36,00
(b)	Electronic sending of document	R 44,35	R 6,65	R 51,00
18.22	**Provisional Authorisation (Section 7.6 of NBR)**	R 22 816,52	R 3 422,48	R 26 239,00

19.	Property Management	Tariff	15% VAT	Total
19.1	**Hiring of municipal open spaces and/or commonage ground** ***(Deposit Fees are forfeited if the Terrain is not restore to its original state)***			
19.1.1	**Churches (if available)**			
(i)	Deposit payable	R 560,00		R 560,00
(ii)	per day: services	R 150,87	R 22,63	R 173,50
(iii)	per day: weddings	R 285,74	R 42,86	R 328,60
19.2	**Encroachment Administration Fee** *[Please note that the Encroachment Administration Fee does not include applicable advertising costs. Quotations must be obtained and determined on a case-by-case basis. Such costs shall be for the account of the applicant.]*	R 434,78	R 65,22	R 500,00
19.3	**Lease of municipal property (excluding the lease of community halls and facilities)** Churches, Sport Clubs, NGO's, NPO's and NPC's that qualify in terms of Council's policy, shall pay a nominal lease tariff of R500,00 per year with regards to property that is leased			

20.	Local Economic Development (LED)			
		Tariff	15% VAT	Total
20.1	**Informal Trading Permits (Local Residence)**			
20.1.1	**Designated Informal Trading Area**			
(a)	**Per stand per day**			
(i)	under cover	R 109,57	R 16,43	R 126,00
(ii)	open stand	R 54,78	R 8,22	R 63,00
(b)	**Per stand per month**			
(i)	under cover	R 296,52	R 44,48	R 341,00
(ii)	open stand	R 156,52	R 23,48	R 180,00
(c)	**Per stand for 3 months**			
(i)	under cover	R 561,74	R 84,26	R 646,00
(ii)	open stand	R 358,26	R 53,74	R 412,00
20.1.2	**Hawkers/other (local residents) - roaming permits**			
(a)	per day	R 26,96	R 4,04	R 31,00
(b)	per month	R 78,26	R 11,74	R 90,00
(c)	for 3 months	R 182,61	R 27,39	R 210,00
20.1.3	**Flea market stands**			
(a)	per stand per month	R 346,09	R 51,91	R 398,00
(b)	per stand for 3 months	R 933,91	R 140,09	R 1 074,00
20.2	**Informal Trading Permits (Traders from outside municipal boundaries)**			
20.2.1	**Designated Informal Trading Area**			
(a)	**Per stand per day**			
(i)	under cover	R 345,22	R 51,78	R 397,00
(ii)	open stand	R 231,30	R 34,70	R 266,00
(b)	**Per stand per month**			
(i)	under cover	R 737,39	R 110,61	R 848,00
(ii)	open stand	R 443,48	R 66,52	R 510,00
(c)	**Per stand for 3 months**			
(i)	under cover	R 1 294,78	R 194,22	R 1 489,00
(ii)	open stand	R 867,83	R 130,17	R 998,00
20.2.2	**Hawkers/other (traders from outside) - roaming permits**			
(a)	per day	R 124,35	R 18,65	R 143,00
(b)	per month	R 397,39	R 59,61	R 457,00
(c)	for 3 months	R 615,65	R 92,35	R 708,00
20.3	**Special events/Occasional Use**			
(a)	Application to stage a special event; per application			
(i)	Small Event (30 - 500 persons)	R 1 820,87	R 273,13	R 2 094,00
(ii)	Medium Event (501 - 2000 persons)	R 2 729,57	R 409,43	R 3 139,00
(iii)	Large Event (2001 - 5000 persons)	R 5 770,43	R 865,57	R 6 636,00
(iv)	Very Large Event (5001+ persons)	R 8 655,65	R 1 298,35	R 9 954,00
(b)	Application to stage a special event by Schools, Churches, NGO's, Charity Events, etc.; per application	R 550,35	R 82,55	R 632,90

21.	ADDITIONAL INFORMATION		
Any other information not contained herein: Actual Cost + 15% administration charge + VAT			

Annexure B

Theewaterskloof Municipality Policy Changes
Final Budget 29 May 2025

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1. Borrowing Policy

Overdraft Facility

- 9.1 Overdraft facilities are regulated by Section 45(3) of the MFMA.

Remove 9.2

- ~~9.2 The Municipality may have an overdraft facility limited to R5 million which is to be utilized only in emergency circumstances and be repaid as soon as the funds are obtained, but in any case, within the financial year.~~

Amend 9.2

- 9.2 The Municipality may have an overdraft facility limited to R50m which is to be utilized only in emergency circumstances and be repaid as soon as the funds are obtained, but in any case, within the current financial year.

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2. Creditor Policy

Payment Method

- 9.4 All banking details of service provider/suppliers must be verified and captured on the SCM Database.

Add point 9.4.1

- 9.4.1 Service providers to complete a banking-details change form, new details will be captured on SCM database when changing the company's banking details.

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3. Rates Policy

Section 4: DEFINITIONS
The following was inserted

In addition to the definitions contained in the MPRA (of which a few are listed below for ease of reference), the following definitions apply for the application of this Rates Policy.

"Agricultural property" as defined in the MPRA means property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion

thereof that is used commercially for the hospitality of guests, and excludes the use of the property for the purpose of eco-tourism or for the trading in or hunting of game.

"Day" (as defined in the MPRA) means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the las day falls on a Saturday, Sunday or any public holiday, in which case the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public holiday.

"Land tenure right" (as defined in the MPRA) means a land tenure right as defined in section 1 of the Upgrading of Land Tenure Rights Act, 1991 (Act 112 of 1991).

"Mining property" (as defined in the MPRA) means property used for mining operations as defined in the Mineral and Petroleum Resources Development Act, 2002 (Act 28 of 2002).

"Multiple purposes" (as defined in the MPRA) in relation to a property, means the use of a property for more than one purpose, subject to section 9 of the MPRA.

"Office bearer" (as defined in the MPRA), in relation to places of public worship, means the primary person who officiates at services at that place of worship.

"Official residence", (as defined in the MPRA) in relation to places of public worship means –

(a) a portion of the property used for residential purposes ; or
(b) one residential property, if the residential property is not located on the same property as the place of public worship,

Registered in the name of a religious community or registered in the name of a trust established for the sole benefit of a religious community and used as a place of residence for the office bearer.

"Owner" (as defined in the MPRA) –

- in relation to a property referred to in paragraph (a) of the definition of "property", means a person in whose name ownership of the property is registered;

- in relation to a right referred to in paragraph (b) of the definition of "property", means a person in whose name the right is registered;

- in relation to a time sharing interest contemplated in the Property Time-sharing Control Act, 1983 (Act 75 of 1983), means the management association contemplated in the regulations made in terms of section 12 of the Property Time-sharing Control Act, 1983, and published in Government Notice R327 of 24 February 1984;

- in relation to a share in a share block company, the share block company as defined in the Share Blocks Control Act, 1980 (Act 59 of 1980)

- in relation to buildings, other immovable structures and infrastructure referred to in section 17 (1) (f) of the MPRA, means the holder of the mining right or the mining permit;

- in relation to a land tenure right referred to in paragraph (c) of the definition of "property" in the MPRA, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or

- in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", in the MPRA, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled",

provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:

- A trustee, in the case of a property in a trust excluding state trust land
;
- an executor or administrator, in the case of a property in a deceased estate;

- a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation

- a judicial manager, in the case of a property in the estate of a person under judicial management

- a curator, in the case of a property in the estate of a person under curatorship;

- a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;

- a lessee, in the case of a property that is registered in the name of a municipality and is leased by it;

- a lessee, in the case of property to which a land tenure right applies and whis is leased by the holder of such right; or

- a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

"Place of public worship" *(as defined in the MPRA), means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium: Provided that that property is –*

(a) registered in the name of the religious community';
(b) registered in the name of a trust established for the sole benefit of a religious community; or
(c) subject to a land tenure right.

"Public service infrastructure' (as defined in the MPRA) means publicly controlled infrastructure of the following kinds:

(a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;

(b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;

(c) power stations, power substations or power lines forming part of an electricity scheme serving the public;

(d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;

(e) railway lines forming part of a national railway system;

(f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;

(g) runways, aprons and the air traffic control unit at national or provincial airports, including the vacant land known as the obstacle free zone surrounding these, which must be vacant for air navigation purposes

(h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;

(i) any other publicly controlled infrastructure as may be prescribed; or

(j) a right registered against immovable property in connection with infrastructure mentioned in paragraphs (a) to (i).

Section 7: APPLICATION OF RATING CRITERIA

The following paragraphs were amended:

7.1 Vacant Properties

The category of Vacant properties will be determined according to the property's permitted use and these properties will not qualify for any relief measures not including ~~open spaces (refer to paragraph 7.9 of this policy),~~ properties belonging to religious organisations (as referred to in paragraph 7.13) and vacant properties valued R15 000 or less (refer to paragraph 8.10 of this policy).

If a property owner applies for relief and the property category determined is vacant residential, but the owner can proof to the satisfaction of the Municipality that there is a structure on the property, the relief measure may be applied and the property will be revalued during the Supplementary valuation process.

7.6 Agricultural property ~~use~~

The Municipality will comply with the rate ratio as set out in the MPRA ~~to properties that are used for agricultural purposes by *bone fide* farmers~~ for

agricultural property. These properties will however not qualify for any relief measures.

Section 8: RELIEF MEASURES

The following paragraphs were amended:

8.3 Indigent owners:

Owners of residential property qualifying for an indigent grant in terms of the Council's Indigent Policy, will be exempted from the payment of property rates, ~~and where a rebate is not provided for as described in paragraph 8.1 of this policy, will not pay rates on the first R100 000 valuation of the property (R15 000 impermissible exemption plus an additional R85 000 of the valuation).~~

8.8 Rural Areas Rebate

8.8.1 Rural Areas Residential Rebate

The Municipality will consider relief measures for **owners** of properties in rural areas that have been ~~zoned for agricultural purposes but have been~~ categorised as per this Policy as Residential properties but that are registered at the South African Deeds Office as farm properties. This relief measure shall be known as the Rural Areas Rebate. Multi-purpose properties will be excluded from receiving this rebate. The Municipal Council will annually during the budget processes approve this rebate's discount percentage. If the Rural Areas Residential Rebate applies to a property, the property or property owner will not be eligible for any other rebates as detailed in this policy.

8.8.2 Rural Areas Business Rebate

To promote Agri-tourism within the Theewaterskloof Municipal Area, the Municipality will consider relief measures for **owners** of properties in rural areas that have been ~~zoned for agricultural purposes but have been~~ categorised as per this Policy as Business properties but that are registered at the deeds office as farm property. The valuation of the business property or business portion of the property (in the case of Multiple use properties) may not exceed R2 000 000. This relief measure shall be known as the Rural Areas Business Rebate. The Municipal Council will annually during the budget processes approve this rebates' discount percentage. If the Rural Areas Business Rebate applies to a property, the property or property owner will not be eligible for any other rebates as detailed in this policy except where the property is a multiple use property then the other usages may apply for any applicable rebates as per this Policy

8.9 Developers' Incentive

Within this paragraph the reference to "CFO" has been replaced with "Developers' Incentive Committee".

Section 13: GENERAL

The following paragraphs were amended

13.1Applications for Relief Measures

(a) All applications, required in terms of this Policy for a specific relief measure must be submitted to the Municipality by 31 May of each year, which date precedes the financial year in which the rate is to be levied. If the relief measure applied for is granted, the relief measure will ~~apply for the full financial year~~ be applied until the Municipality is notified of the change in status of the owner/property... All successful applicants are bound by all the criteria as per paragraph 13.1 of this Policy.

(g) The Municipality reserves the right to recover any rates and/or relief measures from owners of properties after the status of said properties have changed. If the owner fails to inform the Municipality of the change of status and the Municipality becomes aware of this, the relief measure will immediately be stopped and all rebates received will become payable and levied retrospectively until the date of the change of status.

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4. Indigent Policy

1. Definitions – the following definition were added to the policy

(i) "Registered consumer" means the owner, occupant or tenant of property used primarily for residential purposes who pays for utility service in or for such property.
(k) "Secondary household" means a separate dwelling on the property with its own municipal service connections.

5. Policy Principles: the following paragraph was added

5.1.2 The policy is aligned to the National Municipal Indigent Policy Framework guiding principles.

Chapter 2: 1. Qualifying as an Indigent
Category 1: Household Income (means approach) was amended and reads as follows:

To qualify for 100% subsidy applicants should meet all the following criteria:

1.1 A household where the combined gross sum of all monthly income from all occupants/residents/dependants, including wages, salaries, profits, dividends, pensions, rentals, board & lodging, and interest received is less/equal ~~than twice the monthly SASSA old age pension grant~~ to R5 000 before deductions, and can no longer afford to pay for the services. Ward councilors will be provided the opportunity to peruse the list of applications received monthly to confirm that the applicant meets the requirements. If the applicant does not meet the requirement his / her subsidy will be cancelled automatically.

Chapter 2: 1. Qualifying as an Indigent
Category 3: Relief for Old Age Homes was amended and reads as follows:

The qualification criteria for old age homes to receive indigent assistance on water, refuse and sewerage services are as follows:

3.1 A 50% indigent assistance when more than 50% of the residence within an old age home receives less than R5 000 ~~twice the monthly grant for elderly persons~~: and
3.1 A 40% indigent assistance when between 40% and 50% of the residence within the old age home receives less than R5 000 ~~twice the monthly grant for elderly persons~~: and
3.2 A 30% indigent assistance when between 30% and 40% of the residence within the old age home receives less than R5 000 ~~twice the monthly grant for elderly persons~~: and
3.3 A 20% indigent assistance when between 20% and 30% of the residence within the old age home receives less than R5 000 ~~twice the monthly grant for elderly persons~~: and
3.4 A 10% indigent assistance when between 10% and 20% of the residence within the old age home receives less than R5 000 ~~twice the monthly grant for elderly persons~~: and
3.5 A 5% indigent assistance when between 0% and 10% of the residence within the old age home receives less than R5 000 ~~twice the monthly grant for elderly persons:~~ and
3.6 An application on the prescribed form, fully completed with the required information and signed, must be provided.

Chapter 2: 3. Period for qualification was amended and reads as follows:

~~The period for implementation of the indigent policy is to be determined by the council during its budgetary process.~~

Category 1 Indigents (Household Income) will qualify for the subsidy for two (2) consecutive financial years after which the subsidy will automatically lapse, and a new application should be submitted. Qualifying consecutive financial years to be indicated by the municipality.

This process may be reviewed and amended by the accounting officer or his/her designate in the case of unforeseen circumstances or other constraints e.g., extension of indigent benefits due to the declaration of a national disaster.

Category 1 Indigents (Household Income) need to re-apply for the subsidy during the last qualifying financial year. Applications should be submitted from April of the last qualifying financial year. Applicants must ensure that to receive the subsidy for the next two (2) full consecutive financial years, they apply before 30 June of the last qualifying financial year, otherwise they will only receive the subsidy for the remainder of the two (2) year consecutive financial period.

New Category 1 Indigents (Household Income) may apply for indigent subsidy any time during the two (2) consecutive financial years. Subsidy will then only be granted for the remainder of the current two (2) year consecutive financial period within which applied.

This process may be reviewed and amended by the accounting officer or his her designate in the case of unforeseen circumstances or other constraints e.g.,

extension of indigent benefits due to the declaration of a national disaster.

An indigent customer must immediately request de-registration by the municipality if his/her circumstances have changed to the extent that he/she no longer meets the qualification set out in this policy. Should an indigent customer fail to declare the change in circumstances, the municipality reserves the right to immediately cancel the subsidy and to raise the charges forgone. The customer will then automatically be disqualified from receiving subsidy and will be liable for the immediate repayment of any subsidy received.

Once off application for pensioners with income less/equal than the SASSA pension grant.

Notification will be sent to every individual ~~expired~~ indigent consumer ~~one month before their~~ within the last qualifying financial year before their subsidy expires.

Chapter 2: 7. Control systems for indigents:

Paragraph 7.4 was amended as follows:

7.4 Prepaid / smart water meters or flow restrictors ~~may~~ will be installed (depending on stock availability) at approved indigent household to ensure that the monthly free 6kl water consumption is not exceeded. The prescribed application form must be signed to indicate the preference on the amount of water flow per day to be restricted. Low cost / RDP / subsidised houses may be fitted with prepaid / smart water meters.

Paragraph 7.5 was inserted:

7.5 If a registered indigent refuses the installation of a prepaid electricity or water meter and or smart water meter the subsidy will be revoked.

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5. Credit and Debt Collection Policy

Chapter 2: Clause 1.3 should read as follow

1.3 Such contract shall set out the conditions on which services are provided and shall require the signatory to note the contents of the municipality's credit control and debt collection policy. **On Request**, an abbreviated extract of this policy will be supplies to the consumer, as well an extract from the Municipal Systems Act 32/2000 relating to access to property.

Chapter 2: Clause 16.1 should read as follow

16. Issuing of Rates Clearance Certificates – *Amended to:*

16.1 The following fees must be paid before a rates clearance certificate is issued:

16.1.1 Valuation certificate

16.1.2 Clearance certificate

16.1.3 Municipal service fees, surcharges on fees, property rates and other municipal taxes, levies and duties for a minimum of three (3) months or as determined in the application request from the Attorneys.

The following Rates Clearances applications to be waived from the three (3) months in advance payments:

- **Applications from approved indigents**
- **Subdivision applications where change of ownership is not applicable to the mother erf.**

In terms of section 118 of the Local Government: Municipal Systems Act, 2000 (Act 32 of 2000) it is hereby certified that all amount that became due to Theewaterskloof Municipality in connection with the under mentioned property situated within the municipality for municipal service fees, surcharges on fees, property rates and other municipal taxes, levies and duties during the 2 (two) years preceding the date of application for this certificate, have been fully paid.

If however there is still an amount outstanding debt on a said property which remains a charge upon the property by virtue of Section 118 (3) of Systems Act and is then deemed to be recoverable from any owner at the time through instituting legal proceedings.

Municipal debts include: debts up to 30 years old for rates, refuse and sewer charges; and debts up to 3 years old for electricity and water consumption.

Section 118 (1) refers to debts incurred within the "two years" prior to the application for a clearance certificate. Such debt must be paid in full, failing which the municipality can exercise a restraint on the transfer of the property until the debt is settled. Such a provision is known as a veto or embargo provision.

Section 118 (3), creates a charge over the property in favour of the municipality. In addition Section 118 (3) gives the municipality a "preferent" right which ranks higher than that of the Bank in respect of mortgaged property.

The Municipality can take legal action against the present owner of a property for any municipal debts owing by that owner and any previous owner of that property, provided the amounts have not prescribed and that all by-laws have been complied with. It can include debts up to 30 years old (for rates, refuse and sewer charges) and 3 years old (for electricity and water consumption), including debts of more than one previous owner. Such legal action would entail suing the new owner for the old owners debt and attaching and selling the property itself, which stands as security in terms of Section 118 (3).

The municipality's right to claim the proceeds of the sale of property trumps the banks right to claim what is owed in terms of the mortgage bond. Consequently, the banks risk assessment of purchasers of immovable property can never be accurately done, as it cannot realistically assess the risk that the purchaser may be called upon to settle the debts of previous owners.

If however, there is still an amount outstanding debt on a said stand, which remains a charge upon the property by virtue of Section 118(3) of the Systems Act and is deemed to be recoverable from any owner at the time of legal proceedings.

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6. Write-off Policy

Section 6.3.2 was amended and reads as follows:

(a) Chairman or chairperson of the Finance Portfolio Committee

(b) Municipal Manager

(c) Director Financial Service

(d) Deputy Director Financial Services

6.3 Establishment of a Committee to monitor any Debt to be Written-off

6.3.1 Council will establish and appoint a "Debt Write-Off Committee" in terms of Section 79 of the Municipal Structures Act 117 of 1998, to monitor the implementation of this Policy.

6.3.2 The debt write off committee must consist of the following persons:

a) Mayor

b) Deputy Mayor

c) Chairman or chairperson of the Finance Portfolio Committee

d) Municipal Manager

e) Director Financial Service

f) Deputy Director Financial Services

g) Chief whip of the Opposition

h) Manager Income

i) One member of the Opposition serving on the Financial Services Committee.

j) Head: Financial Operations

k) Head: Legal Debt Collections

The Mayor will be serving as the Chairman or Chairperson of this committee. When the Mayor is unavailable it will be the Deputy Mayor.

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7. Supply Chain Management Policy

P20-21

- 23 (a) PROCEDURE FOR HANDLING, OPENING AND RECORDING OF FORMAL WRITTEN PRICE QUOTATION PROCESS
- (b) PROCEDURE FOR HANDLING, OPENING AND RECORDING OF COMPETITIVE BIDS PROCESS

P44

- 80/20 PREFERENCE POINT SYSTEM FOR ACQUISITION OF GOODS OR SERVICES FOR RAND VALUE EQUAL TO OR ABOVE R2000.01 AND UP TO R50 MILLION.

P47

- CANCELLATION OF TENDER (MOVE FROM PREFERENTIAL PROCUREMENT (PPP) TO SCM POLICY (SECTION 23 (C) P22).

OTHER CHANGES

Additional information for clarity – Whole document

- Cosmetics and editing – Whole document

Correcting BEE scorecard table (p46).

REMOVAL

P48-49

DETERMINE OF VALIDITY OF A BROAD BASED BLACK ECONOMIC EMPOWERMENT VERIFICATION CERTIFICATE, B-BBEE CERTIFICATE AND SWORN AFFIDAVIT – ENTIRE SECTION 16

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8. Funding and Reserves policy

2.8.2.1 That all conditional grants, insurance claim refunds and auction income be ringfenced in an interest bearing Call Account upon receipt of deposit in the primary bank account.

2.8.2.2 These ringfenced allocations only be utilized on approved projects and only expensed when invoices has been verified and authorized.

3.3.1.1 Capital Replacement Reserve (CRR)

An annual review on the activation of a capital levy recommended by Budget Steering Committee and approved by Council.

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9. Cash and Investment Policy

8.4 Types of Investment Accounts

8.4.1 Ringfence Funds

- That all conditional grants be ringfenced in an interest bearing Call Account upon receipt of deposit in the primary bank account.
- These ringfenced allocations only be utilized on approved projects and only expensed when invoices have been verified and authorized.

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10. Tariff Policy

Paragraph 7.1.1 Water: The following was deleted:

(d)The council will levy a capital levy towards replacing ageing infrastructure and other service delivery needs for the use of water.

Paragraph 7.1.2 Electricity: The following was deleted:

(g)The council will levy a capital levy towards replacing ageing infrastructure and other service delivery needs for the use of electricity.

Paragraph 7.1.3 Refuse Removal: The following was deleted:

(d)The council will levy a capital levy towards replacing ageing infrastructure and other service delivery needs for the use of refuse.

Paragraph 7.1.4 Sewarage/Emptying of Conservancy Tanks: The following was deleted:

(h)The council will levy a capital levy towards replacing ageing infrastructure and other service delivery needs for the use of sewerage.

Annexure C

Theewaterskloof Municipality

Directorate	Project Name / Tender Description	Tender Number	Contract Owner	Contract Manager	Contract Administrator	Funding source	mSCOA Confiq Code	Ward	Town	Est. Expenditure 2025/2026	Est. Expenditure 2026/2027	Est. Expenditure 2027/2028	Total Estimated Project Cost	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications (Only on Mondays)	Expected BSC	Expected Date Advertised	Expected Tender Closing Date	Validity Period in days	Expected Date for Technical Evaluation Submission	Expected BEC Date (2 weeks after Technical Evaluation Submission)	Expected BAC Date	Expiry of validty period	Expected Final Award Date	Expected Final Award Date
SECTION A: PROJECTS ON OPERATING/ CAPITAL BUDGET FOR 2025/2026 & 2026/2027 & 2027/2028																												
	Technical Captial Projects																											
Technical	Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1		D Damons	N Kayser	A Hendricks	MIG & Own Funds (MIG VAT)	76011400900	1	RSE		R 7 810 969	R 5 670 125	R 13 481 095														
Technical	Upgrade of Botrivier Waste Water Treatment Works (WTW) Phase 2	ENG 11/2024/25	D Damons	N Kayser	A Hendricks	MIG	77011700330	7	Botrivier	R 13 594 457	R 21 652 722	R -	R 35 247 179	17 June 2025	15	30 September 2026	As per 24/25 PP	As per 24/25 PP	As per 24/25 PP	As per 24/25 PP	As per 24/25 PP	As per 24/25 PP	As per 24/25 PP	As per 24/25 PP			
Technical	Upgrade of Villiersdorp Water Treat Works (WTW)		D Damons	N Kayser	A Hendricks	MIG	77011300331	5	Villiersdorp	R 7 280 971	R 8 224 222	R 2 045 669	R 17 550 862	17 October 2025	15	30 December 2026	26 May 2025	03 June 2025	13 June 2025	18 July 2025	90	18 August 2025	################	05 September 2025	10 September 2025	06 October 2025	
Technical	Gypsy Queen Bulk Sewer Phase 2	ENG 02/2025/26	D Damons	N Kayser	A Hendricks	MIG	76010200090	11	Grabouw	R 10 792 572	R -	R -	R 10 792 572	17 October 2025	6	30 June 2026	26 May 2025	03 June 2025	13 June 2025	18 July 2025	90	18 August 2025	################	05 September 2025	10 September 2025	06 October 2025	
Technical	Villiersdorp Destiny Farm Reservoir		D Damons	N Kayser	A Hendricks	MIG & Own Funds (MIG VAT)	77010300322	5	Villiersdorp	R -		R 977 483	R 977 483														
Technical	Grabouw Waste Water Treatment Plant Upgrade		D Damons	N Kayser	A Hendricks	MIG & Own Funds (MIG VAT)		8,9,10,11,12,13	Grabouw			R 2 199 193	R 2 199 193														
Technical	Grabouw WEST bulk supply upgrades Steenbras upper: NEW 6.5Ml Steenbras upper reservoir & supply lines		D Damons	N Kayser	A Hendricks	MIG & Own Funds (MIG VAT)		8,9,10,11,12,13	Grabouw			R 15 713 559	R 15 713 559														
Technical	Electrification TWK Area		Z Benjamin	N Kayser	A Hendricks	NEP					R 6 000 000	R 6 271 000	R 12 271 000														
Technical	Upgrading of Caledon Waste Water Treatment Works (WWTW) Phase 5		D Damons	N Kayser	A Hendricks	MIG & Own Funds (MIG VAT)		2	Caledon			R 1 000 000	R 1 000 000														
Technical	Upgrading of Greyton Waste Water Treatment Works (WWTW)		D Damons	N Kayser	A Hendricks	MIG & Own Funds (MIG VAT)		3	Greyton			R 2 608 696	R 2 608 696														
Technical	Upgrading of the Ultra Fultration Plant in Genadendal		D Damons	N Kayser	A Hendricks	MIG & Own Funds (MIG VAT)		3	Genadendal			R 2 608 696	R 2 608 696														
Technical	Upgrade of RSE Ultra Fultration Plant		D Damons	N Kayser	A Hendricks	MIG & Own Funds (MIG VAT)		1	RSE			R 2 742 579	R 2 742 579														
	Technical Operating Projects																										
Technical	Appointment of Consultants on a Framework for Various Engineering and Groundwater Projects for a Period from 01 July 2025 to 30 June 2028	TECH 01/2025/26	D Damons	L Parnell	A Hendricks	Various	Various	All	All	Various	Various	Various	Various	01 July 2025	36	30 June 2028	03 March 2025	10 March 2025	13 March 2025	17 April 2025	120	29 May 2025	14 July 2026	17 July 2026			
Technical	Provision of Recycling Services in Grabouw, Villiersdorp, Caledon, Greyton and Riviersonderend for the Period from Date of Appointment to 30 June 2029		D Damons	J Prins	A Hendricks	Own	Various	All	All	Various	Various	Various	Various	01 July 2027	36	30 June 2029	23 February 2026	02 March 2026	05 March 2026	27 March 2026	120	10 April 2026	28 April 2026	08 May 2026			
Technical	Provision of Services for the Taking of Water and Sewerage Samples, Analysing and Monitoring it in Botrivier, Caledon, Tesellaarsdal, Genadendal, Grabouw, Greyton, Riviersonderend and Villiersdorp for the Period from Date of Appointment to 30 June 2029		D Damons	H Marthinus	A Hendricks	Own	Various	All	All	Various	Various	Various	Various	01 July 2027	36	30 June 2029	09 February 2026	16 February 2026	19 February 2026	13 March 2026	120	27 March 2026	14 April 2026	17 April 2026			
Technical	Medium Voltage Switchgear Maintenance and Emergency Repair Work for Theewaterskloof Municipality's Electrical Area of Supply for a Period		D Damons	M Theunissen	A Hendricks	Own	Various	All	All	Various	Various	Various	Various	01 July 2027	36	30 June 2029	################	17 November 2025	20 November 2025	16 January 2026	120	30 January 2026	17 February 2026	20 February 2026			
Technical	Supply and Delivery of Electrical Material - Store Items from Date of Appointment to 30 June 2029		D Damons	M Theunissen	A Hendricks	Own	Various	All	All	Various	Various	Various	Various	01 July 2027	36	30 June 2029	################	17 November 2025	20 November 2025	16 January 2026	120	30 January 2026	17 February 2026	20 February 2026			
Technical	Tender for Labour Cost, Standby and Maintenance in Theewaterskloof Municipal Areas for the Period from Date of Appointment to 30 June 2029		D Damons	M Theunissen	A Hendricks	Own	Various	All	All	Various	Various	Various	Various	01 July 2027	36	30 June 2029	################	17 November 2025	20 November 2025	16 January 2026	120	30 January 2026	17 February 2026	20 February 2026			
Technical	Hire of Various Plant and Equipment for Caledon Landfill Site for the Period from Date of Appointment until 30 June 2028	ENG 01/2025/26	D Damons	J Prins	A Hendricks	Own	Various	4	Caledon	Various	Various	Various	Various	01 July 2027	36	30 June 2029	10 March 2025	17 March 2025	20 March 2025	11 April 2025	120	25 April 2025	13 May 2025	16 May 2025			
	Development																										
Economic Development & Planning	APPOINTMENT OF A SERVICE PROVIDER TO SUPPLY AND DELIVER NON FLUSH CHEMICAL TOILETS TO VARIOUS AREAS IN THEEWATERSKLOOF MUNICIPAL AREA ON AN ADHOC BASIS FOR THE PERIOD FROM DATE OF APPOINTMENT TO 30 JUNE 2028	DEV 01/2025/26	N BALISO	S TEBELE	JP SHUMA	OWN		ALL	ALL	R 670 000	R 710 200	R 752 810	R 2 133 010	01 July 2025	36	30 June 2028	10 March 2025	18 March 2025	20 March 2025	17 April 2025	30	08 May 2025	22 May 2025	30 May 2025	10 April 2025	27 June 2025	27 June 2025
Economic Development & Planning	PROVISION OF SERVICES FOR THE DEMOLITION OF ILLEGAL STRUCTURES IN THE THEEWATERSKLOOF MUNIPAL AREA FOR ON AN ADHOC BASIS FOR THE PERIOD FROM DATE OF APPOINTMENT TO 30 JUNE 2028	DEV 02/2025/26	N BALISO	S TEBELE	JP SHUMA	OWN		ALL	ALL	R 2 000 000	R 2 120 000	R 2 247 200	R 6 367 200	01 September 2025	34	30 June 2028	05 May 2025	12 May 2025	16 May 2025	13 June 2025	30	27 June 2025	15 July 2025	25 July 2025	16 June 2025	25 AUAGUST 2025	25 August 2025
	Community																										
Community Services	Upgrading of Fleet	TR57 Tender	W Solomons	W Solomons	W Solomons	To be confirmed	To be Confirmed	Whole of municipality	Whole of municipality	R -	To be confirmed	To be confirmed	To be confirmed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Corporate Services Capital Projects																										
CORPORATE SERVICES	Conclusing of maintenance agreements for 43 photocopy machines for a period of 36 months - will be part of tender for the procurement of photocopy machines	COR02/2025/26	GW Hermanus	M Faul	M Faul	Own Funding	01/1110/9/7572/1	N/A	Head Office / Various towns	R 297 000	R 297 000	R 297 000	R 891 000	01/07/2025	Once off procurement	31/07/2025	05/05/2025	13/05/2025	23/05/2025	13/06/2025	120 days	23/06/2025	01/07/2025	05/07/2025	13/09/2025	31/07/2025	31/07/2025
Corporate Services	Computer equipment new	SITA Transversal tender	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Capital out of Revenue	71115000450	N/A	Caledon	R 950 000				01 July 2025	36 Months	30 July 2029	n/a	n/a	01/04/2025	31/04/2025	90 days	n/a	n/a	n/a	n/a	01 July 2025	01 July 2025
	Corporate Services Capital Projects																										
Corporate Services	Fibre Internet Lines	Number not yet allocated	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995724	3&4: Refine and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and infrastructure FINAL IDP & BUDGET [illegible]	Caledon Data Centre	R 650 000	R 750 000	R 850 000	R 2 250 000	01 July 2025	36 Months	30 July 2029	n/a	n/a	01/04/2025	31/04/2025	90 days	n/a	n/a	n/a	n/a	01 July 2025	01 July 2025
Corporate Services	Website Domains and Hosting	Number not yet allocated	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995699	3&4: Refine and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and [illegible]	Caledon Data Centre	R 100 000	R 150 000	R 160 000	R 410 000	01 July 2025	36 Months	31 July 2029	n/a	n/a	01/04/2026	31/04/2026	90 days	n/a	n/a	n/a	n/a	02 July 2025	02 July 2025
Corporate Services	Fibre Internet Lines	Number not yet allocated	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995724	N/A	Caledon Data Centre	R 650 000	R 750 000	R 850 000	R 2 250 000	01 July 2025	36 Months	30 July 2029	n/a	n/a	01/04/2025	31/04/2025	90 days	n/a	n/a	n/a	n/a	01 July 2025	01 July 2025
Corporate Services	Website Domains and Hosting	Number not yet allocated	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995699	N/A	Caledon Data Centre	R 100 000	R 150 000	R 160 000	R 410 000	01 July 2025	36 Months	31 July 2029	n/a	n/a	01/04/2026	31/04/2026	90 days	n/a	n/a	n/a	n/a	02 July 2025	02 July 2025
Corporate Services	Microsoft EA	Transversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995709	3&4: Refine and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and [illegible]	Caledon Data Centre	R 2 481 757	R 3,900,000	R 4 100 000	R 4 100 000	01 October 2025	12 months	01 October 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	CellC RT15	RT15 Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995720	3&4: Refine and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and [illegible]	Caledon Data Centre	R 400 000	R 300 000	R 300 000	R 300 000	30 April 2026	36 Months	01 January 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	IT Services and Support	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115996500	3&4: Refine and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and [illegible]	Caledon Data Centre	R 2 000	R 2 000	R 2 000	R 6 000	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Theewaterskloof Municipality

Directorate	Project Name / Tender Description	Tender Number	Contract Owner	Contract Manager	Contract Administrator	Funding source	mSCOA Confiq Code	Ward	Town	Est. Expenditure 2025/2026	Est. Expenditure 2026/2027	Est. Expenditure 2027/2028	Total Estimated Project Cost	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications (Only on Mondays)	Expected BSC	Expected Date Advertised	Expected Tender Closing Date	Validity Period in days	Expected Date for Technical Evaluation Submission	Expected BEC Date (2 weeks after Technical Evaluation Submission)	Expected BAC Date	Expiry of validity period	Expected Final Award Date	Expected Final Award Date
Corporate Services	Sophos Annual License	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995715	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 142 500	R 150 500	R 160 500	R 160 500	31 November 2026	12 months	31 November 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	Email Security	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995716	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 161 500	R 170 500	R 180 500	R 180 500	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	Network Security	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995717	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 380 000	R 390 000	R 410 000	R 410 000	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	Cabling	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995721	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 190 000	R 200 000	R 210 000	R 210 000	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	Advanced Pro Support	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995722	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 285 000	R 285 000	R 285 000	R 285 000	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	Radio/Microwave Equipment	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995725	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 104 500	R 104 500	R 104 500	R 104 500	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	Collaborator Annual License Fee	Contract licence	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995691	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R344,892.26	R344,892.27	R344,892.28	R344,892.29	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	CCTV Camera Software Annual Licenses	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995696	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 107 338	R 107 338	R 107 338	R 107 338	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	Vesta Phoenix Financial System	Contract licence	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995710	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 1 710 000	R 1 710 000	R 1 710 000	R 1 710 000	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	Collaborator Hosted Services (SOW 4)	Contract licence	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995726	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre	R 317 676	R317,676.01	R317,676.02	R317,676.03	01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	INCA	Contract licence	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995728	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre					01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Corporate Services	ICT Systems Monitoring Software	Sita Tranversal	G.W Hermanus	C. Bloemfontein	C. Bloemfontein	Fund Operational Revenue General Revenue Equitable Share	11115995730	3O4. Rumle and improve the institutional capacity of the municipality, Corporate Services, Improve ICT service and	Caledon Data Centre					01 July 2025	12 months	31 July 2026	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Legal Services	Provision of Legal Services: Appointment of panel of attorneys from date of appointment to 30 June 2028	COR 01/2025/26	G Hermanus	MH Gxoyiya	A Jonkers	OWN	11111975420	ALL	ALL	R 1 800 000	R 1 881 000	R 1 928 025	R 5 609 025	Date of Appointment	36 months	30 June 2028	24 April 2025	20 May 2025	28 May 2025	03 July 2025	120	14 July 2025	28 July 2025	07 August 2025	31 October 2025	15 August 2025	15 August 2025
HR	Medical Surveillance	2024/25	Andiswa Madyosi	Joseph Amansure	Andiswa Madyosi	Own funds	Page; 120 and 245	All	All	R 300 000	R 350 000	R 350 000	R 1 000 000	01 July 2025	36	30 June 2028	19 May 2025	26 May 2025	02 June 2025	17 June 2025	120	N/A	N/A	N/A		27-Jun-25	27-Jun-25
HR	Servicing and maintaining of Fire Equipment	2024/25	Andiswa Madyosi	Joseph Amansure	Andiswa Madyosi	Own funds	Page; 120 and 245	All	All	R 450 000	R 450 000	R 450 000	R 1 350 000	01 July 2025	36	30 June 2028	19 May 2025	26 May 2025	02 June 2025	17 June 2025	120	N/A	N/A	N/A		27-Jun-25	27-Jun-25
HR	Training tender for three years from 2025 to 2027	2025/2026	Lefela Sheane	Joseph Amansure	Lefela Sheane	Own funds/LGSETA	Page; 120 and 245	All	All	R 1 500 000	R 1 500 000	R 1 500 000	R 4 500 000	01 July 2025	36	30 June 2028	09 June 2025	14 June 2025	17 June 2025	24 June 2025	120	N/A	N/A	N/A	N/A	27-Jun-25	27-Jun-25
HR	Appointment of an advertising agency	COR 03/2024/25	Charles Fisher	Joseph Amansure	Charles Fisher	Own funds	Page; 120 and 245	All	All	R 450 000	R 450 000	R 450 000	R 1 350 000	01 July 2025	36	30 June 2028	03 March 2025		30 April 2025	23 May 2025	120	06 June 2025	20 June 2025	27 June 2025	20 September 2025	19-Jul-25	19-Jul-25
	Community Services																										
COMM SERVICES	PROVISION OF SECURITY SERVICES FOR THE THEEWATERSKLOOF MUNICIPALITY FROM DATE OF APPOINTMENT TO 30 JUNE 2028	COMM 02/2025/26	Jan Barnard	Adneshel Voss		Own		All Wards	All Towns								14 March 2025	24 March 2025	28 March 2025	18 April 2025	90 days	12 May 2025	26 May 2025	06 June 2025	17 July 2025	30 June 2025	
COMM SERVICES	SUPPLY AND DELIVERY OF BLACK REFUSE BAGS FOR THE PERIOD FROM APPOINTMENT DATE TO 30 JUNE 2028	COMM 03/2025/26	Jan Barnard	Andre Meyer	Chivonne Cyster	Own		All Wards	All Towns								06 March 2025	11 March 2025	20 March 2025	11 April 2025	90 days	28 April 2025	12 May 2025	16 May 2025	10 July 2025	06 June 2025	
COMM SERVICES	SUPPLY AND DELIVERY OF CHEMICALS FOR THE PERIOD FROM APPOINTMENT DATE TO 30 JUNE 2028	COMM 04/2025/26	Jan Barnard	Andre Meyer	Chivonne Cyster	Own		All Wards	All Towns								06 March 2025	11 March 2025	20 March 2025	11 April 2025	90 days	28 April 2025	12 May 2025	16 May 2025	10 July 2025	06 June 2025	
COMM SERVICES	PROVISION OF PLANT AND EQUIPMENT FOR A PERIOD FROM DATE OF APPOINTMENT TO 30 JUNE 2028	COMM 01/2025/27	Jan Barnard	Andre Meyer	Chivonne Cyster	Own		All Wards	All Towns								21 March 2025	31 March 2025	04 April 2025	25 April 2025	90 days	09 May 2025	26 May 2025	30 May 2025	24 July 2025	20 June 2025	
COMM SERVICES	SUPPLY AND DELIVERY OF BUILDING MATERIAL FOR THE PERIOD FROM DATE OF APPOINTMENT TO 30 JUNE 2028	COMM 05/2025/27	Jan Barnard	Andre Meyer	Chivonne Cyster	Own		All Wards	All Towns								28 March 2025	07 April 2025	11 April 2025	02 May 2025	90 days	19 May 2025	02 June 2025	06 June 2025	31 July 2025	27 June 2025	
COMM SERVICES	SUPPLY AND DELIVERY OF PIPES AND FITTINGS FROM DATE OF APPOINTMENT TO 30 JUNE 2028	COMM 06/2025/27	Jan Barnard	Andre Meyer	Chivonne Cyster	Own		All Wards	All Towns								04 April 2025	14 April 2025	18 April 2025	09 May 2025	90 days	26 May 2025	09 June 2025	13 June 2025	07 August 2025	04 July 2025	
COMM SERVICES	MAINTENANCE AND REPAIRS OF WATER AND WASTEWATER INFRASTRUCTURE EQUIPMENT FOR A PERIOD FROM DATE OF APPOINTMENT TO 30 JUNE 2028	COMM 07/2025/28	Jan Barnard	Andre Meyer	Chivonne Cyster	Own		All Wards	All Towns								11 April 2025	21 April 2025	25 April 2025	16 May 2025	90 days	02 June 2025	17 June 2025	20 June 2025	14 August 2025	11 July 2025	

CFO: Financial Services	**P Mabhena**			**Acting Director: Technical Services**	**N Kayser**			**GW Hermanus**		**Acting Director: Economic Development and Planning**	**E Shortles**		**Acting Director: Community Services**	**N Arendse**	**Manager: IDP**		**Name of Acting Accounting Officer/ Delegated Official**	**W Hendricks**								
Signature:				**Signature:**						**Signature:**			**Signature:**		**Signature:**		**Signature of Acting Accounting Officer / Delegated**									
Date:				**Date:**						**Date:**			**Date:**		**Date:**		**Date:**									

Annexure D

INCA
Portfolio Managers

THEEWATERSKLOOF MUNICIPALITY

LTFP Update 2025

Theewaterskloof
Municipality



Prepared by
INCA Portfolio Managers
March 2025

REPORT OVERVIEW – INTRODUCTION AND BACKGROUND

The Theewaterskloof Municipality appointed INCA Portfolio Managers in 2019 to develop a Long-Term Financial Plan (LTFP). The deliverable of that assignment was a report entitled *Theewaterskloof; Long-Term Financial Plan: 2018/19 – 2027/28*; July 2019. This March 2025 update aims to update the LTFP based on the latest available information, and report on the findings.

The objective of a Long-Term Financial Plan is to recommend strategies and policies that will maximise the probability of the municipality's financial sustainability into the future. This is achieved by forecasting future cash flows and affordable capital expenditure based on the municipality's historic performance and the environment in which it operates.

The historic financial analysis was updated with the information captured in the municipality's audited financial statements of 30 June 2024. IPM's Long-Term Financial Model (latest and updated version) was populated and run with this latest information, and the outcome thereof is reflected in this report. In particular, the model was calibrated against the municipality's audited financial statements as well as the Adjustment Budget for the 3 years from 2025/2026 to 2027/2028.

EXECUTIVE SUMMARY

Theewaterskloof LM's financial situation has deteriorated significantly in recent years. This has been characterised by a severe deterioration in financial performance, with operating deficits posted in each of the last 3 years (FY2023/24: R188.4 million). This has led to a notable reduction in the liquidity position, as evidenced by the liquidity ratio of 0.34:1 as at FYE2023/24. The extent of the deterioration over the last 3 years leaves Theewaterskloof in a precarious financial situation with severe interventions required in order for the financial position to turn around. TWK has presented a reasonably optimistic operating budget which reflects a significant improvement in financial performance. Given the current situation and recent historic trends, TWK's ability to achieve the budgeted financial performance is doubtful. Severe cost-containment measures are required in order for financial performance to stabilise.

An MTREF Case, which incorporates the unadjusted budget figures (operating & capital) whilst maintaining the FYE2023/24 performance for key metrics such as the collection rate, R&M expenditure etc. was developed. The outcome of this scenario was wholly unsustainable. A Base Case, which aims to utilise realistic assumptions to achieve a sustainable long-term outcome, was developed. The underlying assumptions in the Base Case aim to address the areas of concern noted in the MTREF Case. This has been achieved. The Base Case aims to stabilise the financial position through improving revenue collection, financial performance through implementing further cost-containment measures as well as by employing a capital funding mix that prioritises the stabilisation of the liquidity position. The stabilisation of the liquidity position must be the absolute priority for TWK.

The following key assumptions were made in arriving at the Base Case:

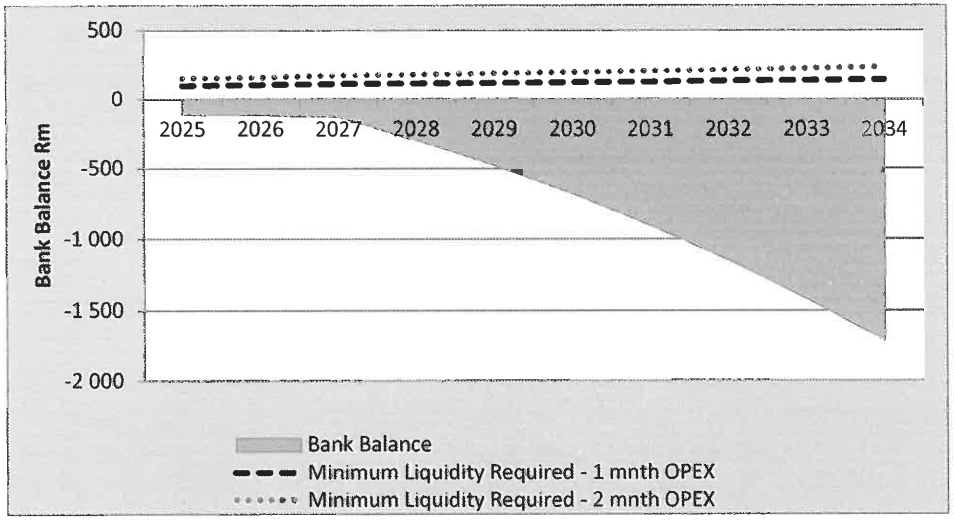
1. The collection rate is assumed to increase to 90% over 3 years (from 83%).
2. The Adjustment Budget operating expenditure was cut by 2.5%.
3. Tariff increases were maintained as put forward in the Budget Document.
4. Creditors days were reduced to 60 days over 10 years (from 175 days).
5. The Adjustment Capital Budget was limited to capital grants over the MTREF period, with R10 million in borrowings included in FY2025/26 specifically for the procurement of smart meters and the revitalisation of the municipal fleet. Assumed annual growth in capital investment beyond FY2027/28 is 6% p.a.
6. R20 million in borrowings were included in FY2027/28. The annual borrowing under this scenario was adjusted to an average of **13-year** amortising loans at a fixed interest rate equal to 8% over forecast CPI in any given year. Assumed annual growth in borrowing beyond the MTREF period is 6%.
7. Repairs and maintenance expenditure was increased to 4.0% of PPE & IP over 5 years (from 2.6%).
8. Electricity and water distribution losses were maintained at 3.70% & 21.68% respectively.

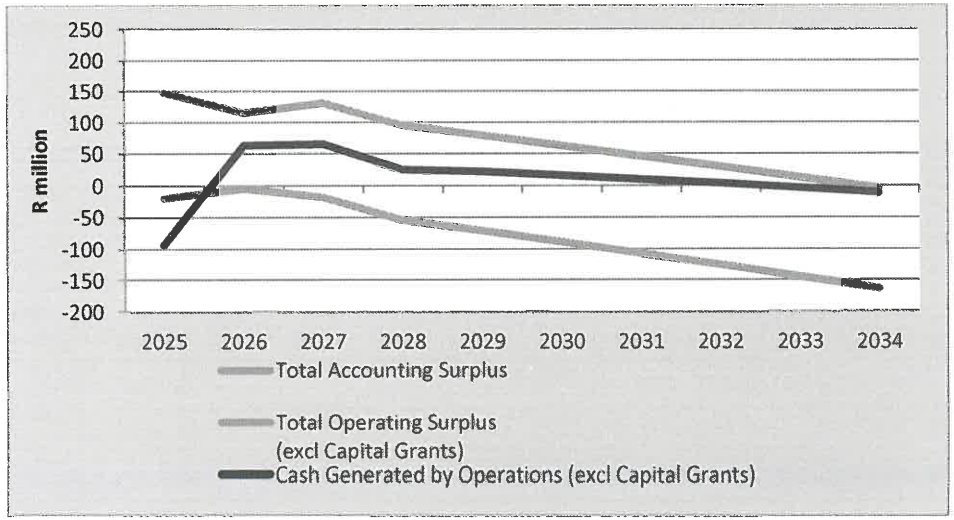
LONG-TERM FINANCIAL MODEL OUTCOMES

Based on these assumptions, key outcomes for the 10-year planning period are as follows:

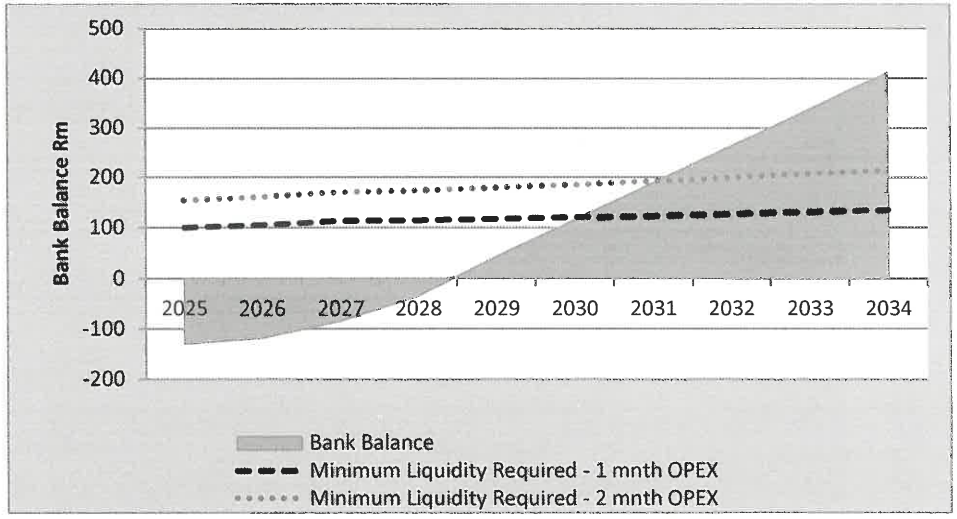
Outcome	MTREF Case	Base Case
Average annual % increase in Revenue	5,7%	5,7%
Average annual % increase in Expenditure	4,4%	2,6%
Accounting Surplus accumulated during Planning Period (Rm)	R 715	R 1 668
Operating Surplus accumulated during Planning Period (Rm)	-R 800	R 153
Cash generated by Operations during Planning Period (Rm)	R 95	R 726
Average annual increase in Gross Consumer Debtors	9,3%	5,2%
Capital investment programme during Planning Period (Rm)	R 3 387	R 1 861
External Loan Financing during Planning Period (Rm)	R 401	R 178
Cash and Cash Equivalents at the end of the Planning Period (Rm)	-R 1 718	R 413
No of Months Cash Cover at the end of the Planning Period (Rm)	-19,1	5,2
Liquidity Ratio at the end of the Planning Period	0.1 : 1	3.3 : 1
Gearing at the end of the Planning Period	16,6%	14,4%
Debt Service to Total Expense Ratio at the end of the Planning Period	12,0%	3,7%

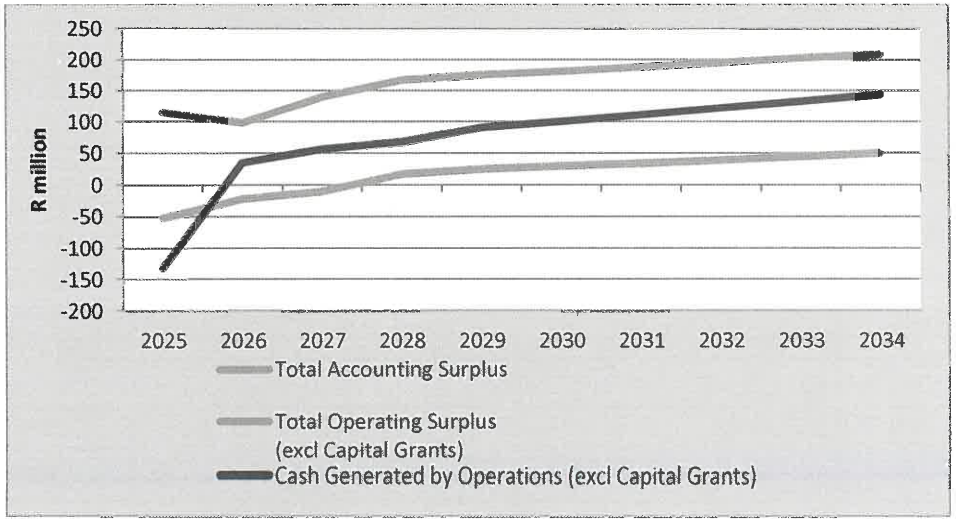
MTREF CASE SCENARIO



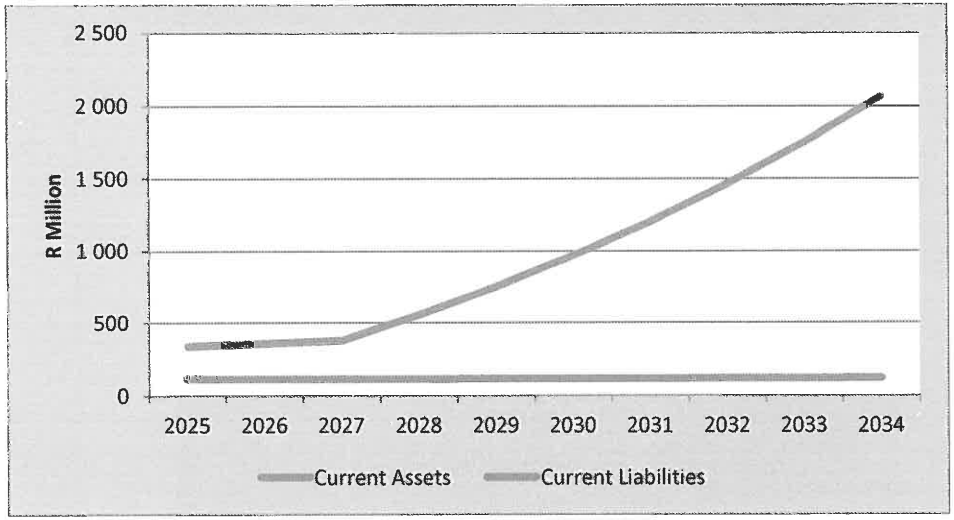


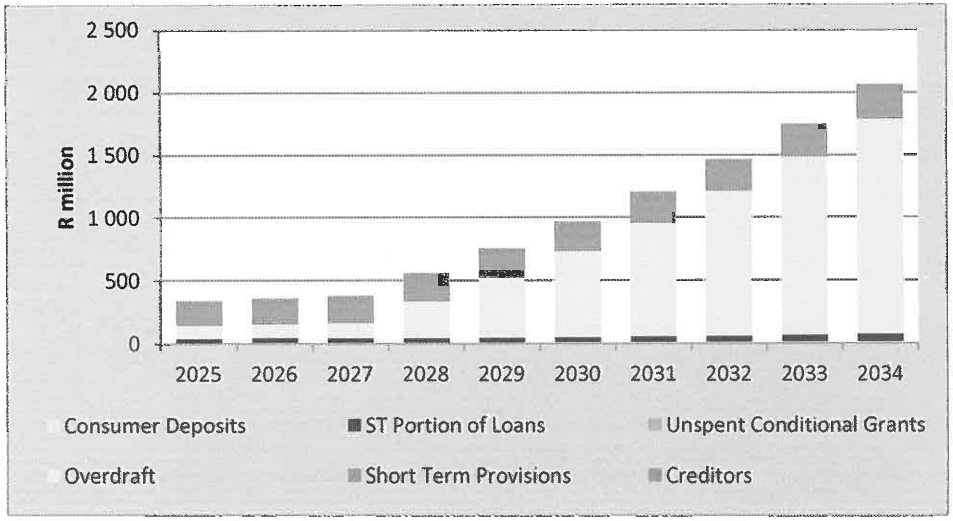
BASE CASE SCENARIO



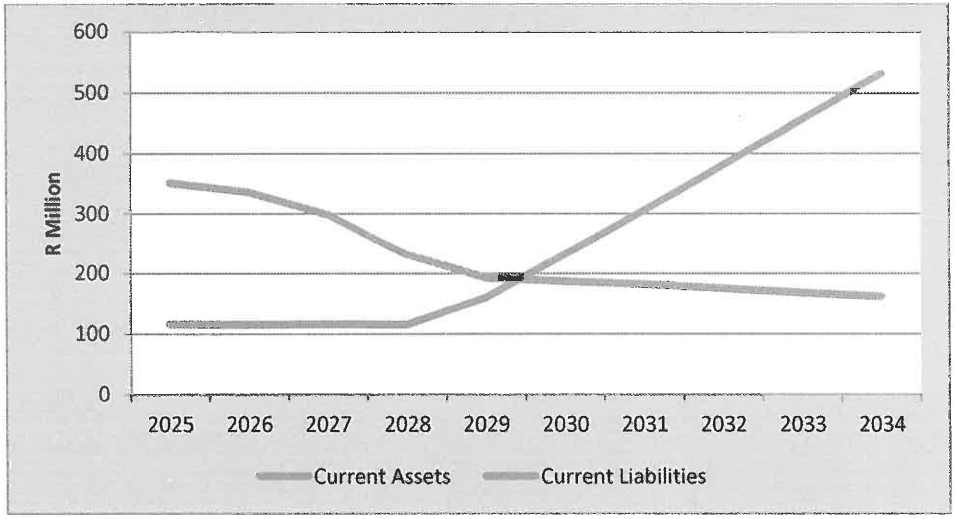


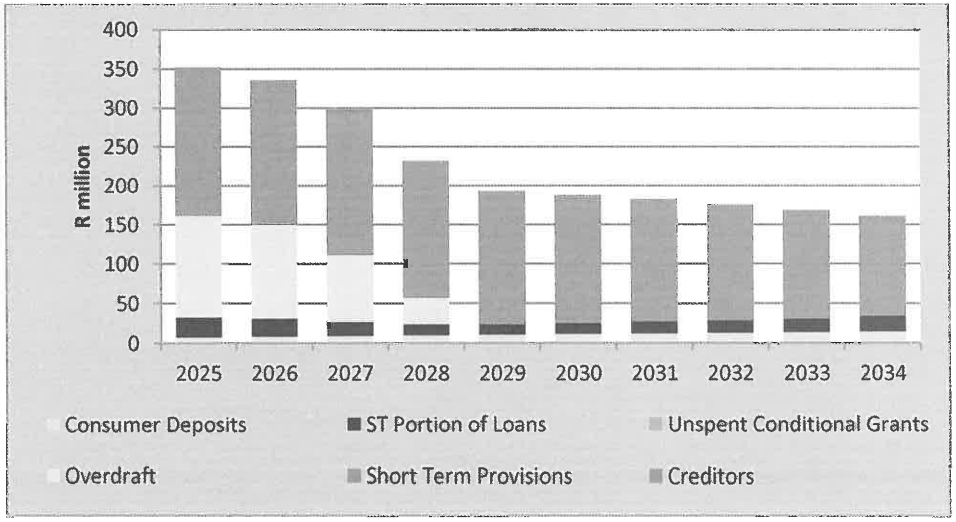
MTREF CASE SCENARIO





BASE CASE SCENARIO





CAPEX AFFORDABILITY & FUNDING MIX

BASE CASE 10-YEAR CAPITAL FUNDING MIX

Source	Rm	%
Public & Developers' Contributions	102	5%
Capital Grants	1 414	76%
Financing	178	10%
Cash Reserves and Funds	170	9%
Cash Shortfall	0	0%
Capital Expenditure	**1 861**	**100%**

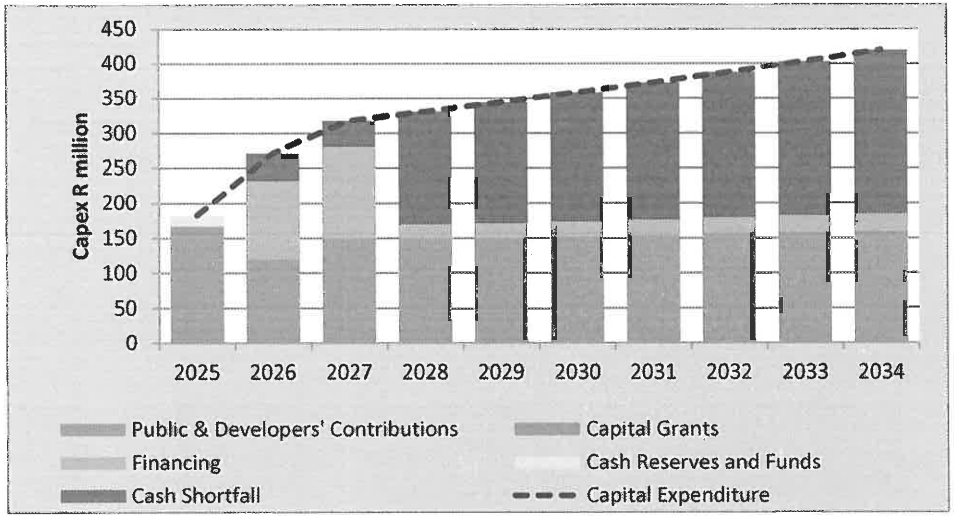
BASE CASE DISTRIBUTION OF FUTURE CAPITAL FUNDING (R'M)

R'm	Total	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Public & Developers' Contributions	**102**	102	0	0	0	0	0	0	0	0	0
Capital Grants	**1 414**	65	120	150	150	150	152	154	156	158	159
Financing	**178**	0	10	0	20	21	22	24	25	27	28
Cash Reserves and Funds	**170**	0	0	0	0	0	17	25	33	42	53
Cash Shortfall	**0**	0	0	0	0	0	0	0	0	0	0
Capital Expenditure	**1 861**	**166**	**130**	**150**	**170**	**171**	**191**	**202**	**214**	**227**	**241**

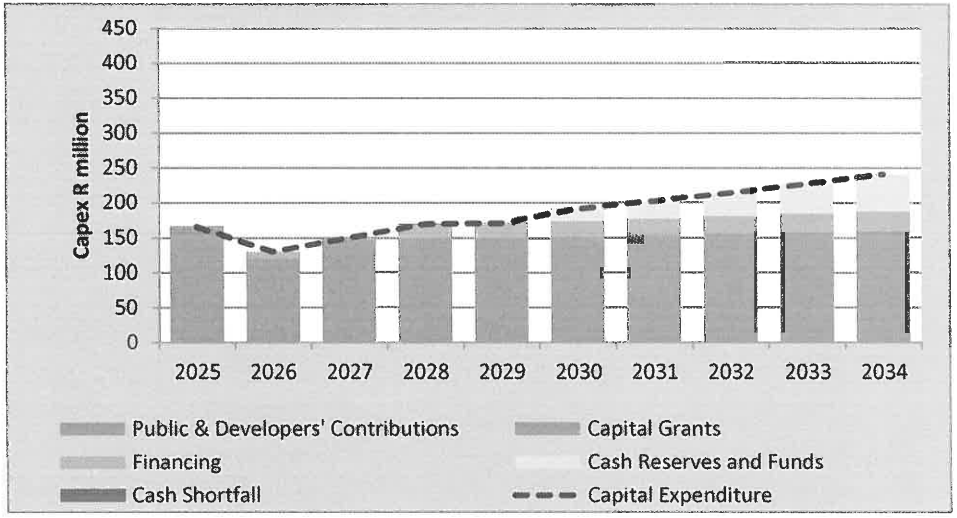
KEY TAKEAWAYS

- The affordable capital envelope for the 10-year planning period was calculated at **R1 861 million.**
- This is primarily funded through capital grants, with borrowings and own cash utilisation limited over the MTREF period.
- This is to allow the strained liquidity position to stabilise.
- Own cash is only introduced as a funding source from FY2028/29 in order to allow liquidity reserves to be built up.
- The stabilisation of the liquidity position must be the absolute priority for TWK, and this is reflected in the Base Case capital funding mix.

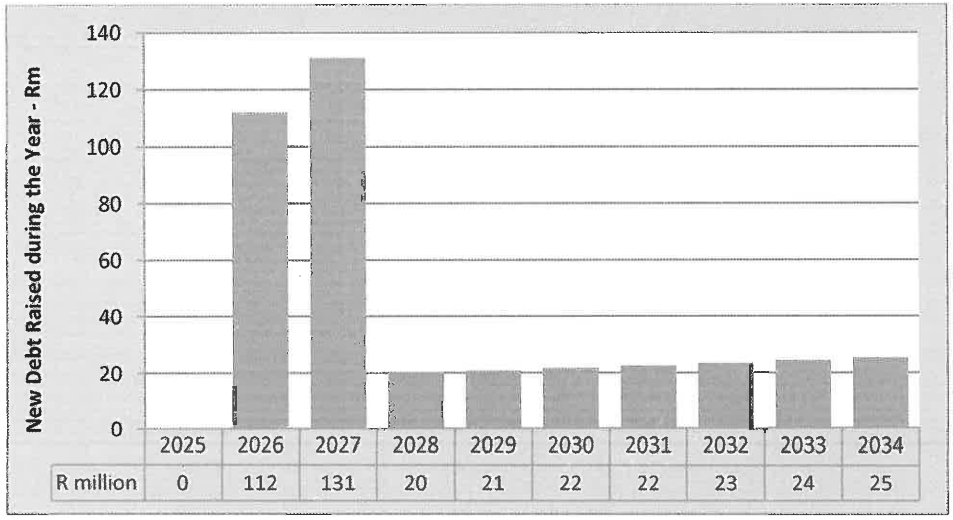
MTREF CASE CAPITAL FUNDING MIX



BASE CASE CAPITAL FUNDING MIX

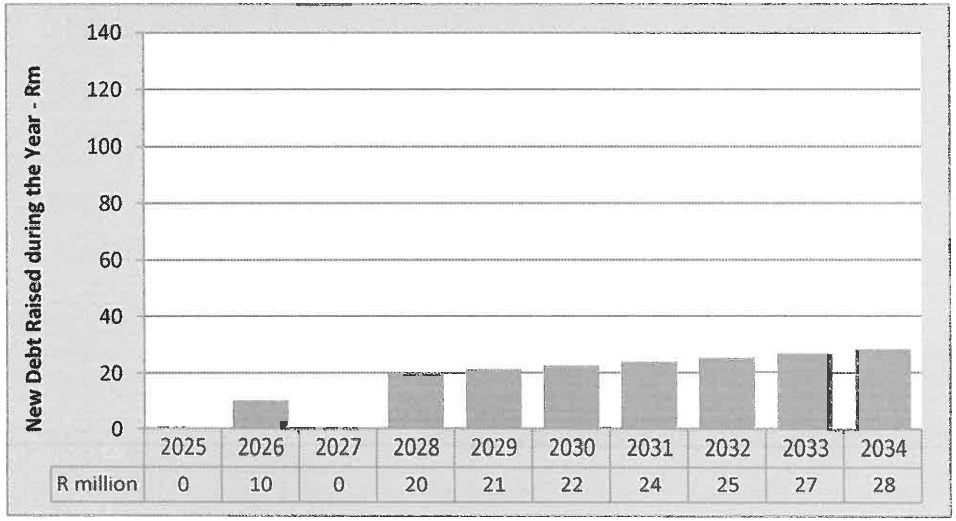


MTREF CASE ESTIMATE OF FUTURE EXTERNAL FINANCING



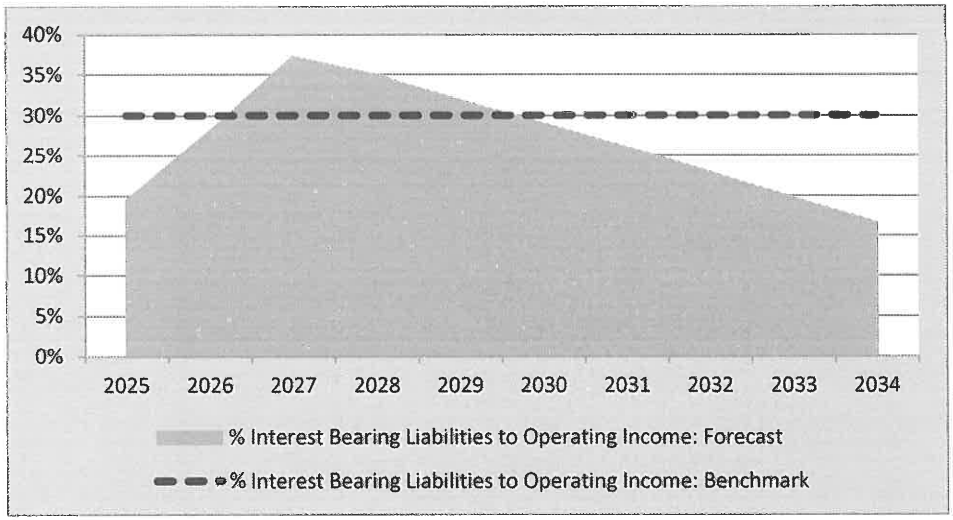
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
R million	0	112	131	20	21	22	22	23	24	25

BASE CASE ESTIMATE OF FUTURE EXTERNAL FINANCING

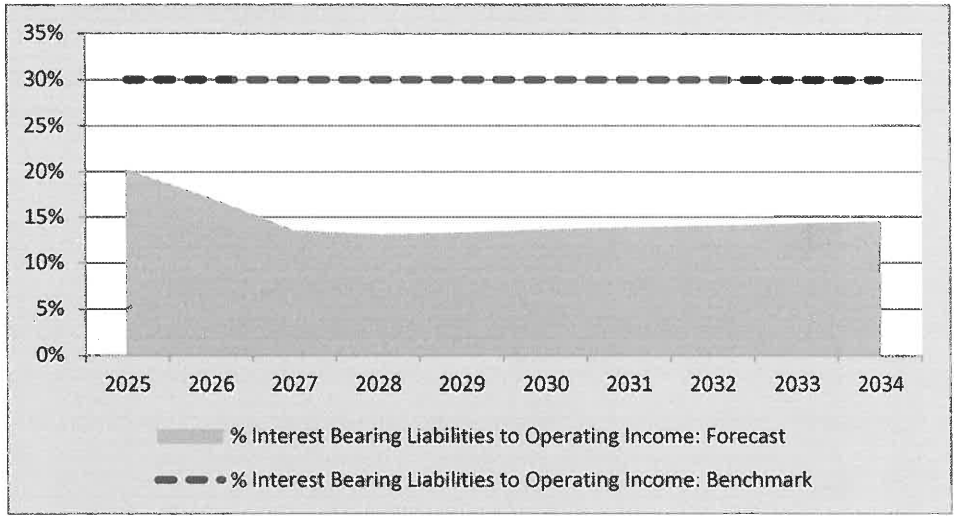


	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
R million	0	10	0	20	21	22	24	25	27	28

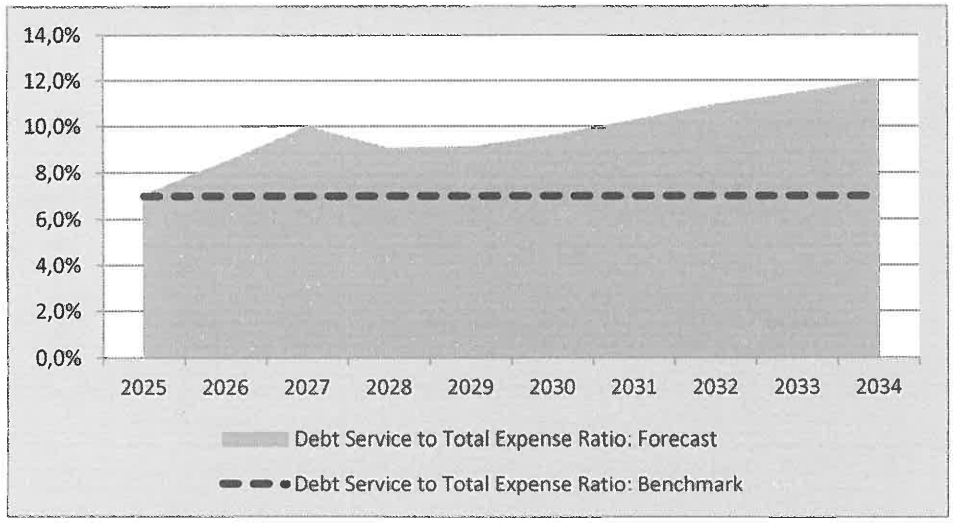
MTREF CASE GEARING RATIO



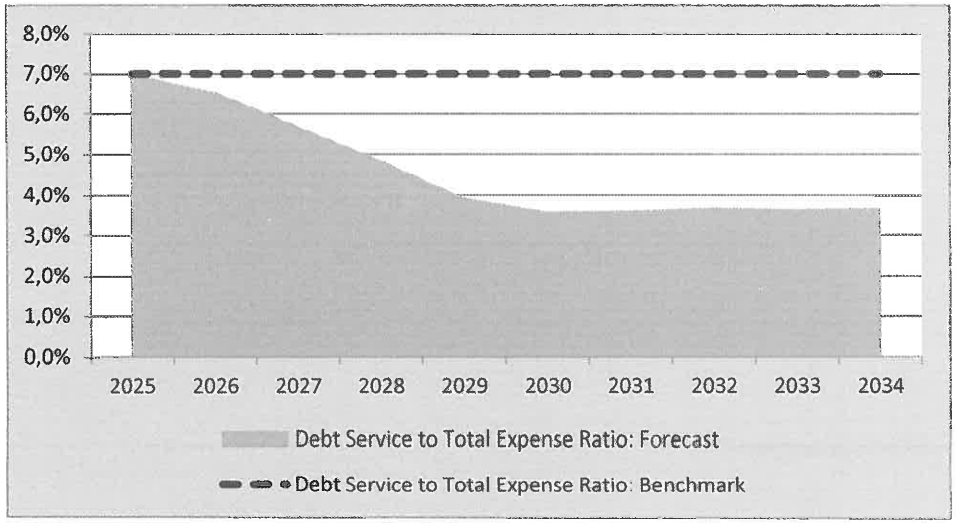
BASE CASE GEARING RATIO



MTREF CASE DEBT SERVICE TO TOTAL EXPENSE RATIO



BASE CASE DEBT SERVICE TO TOTAL EXPENSE RATIO



CONCLUSIONS & RECOMMENDATIONS

CONCLUSIONS:

- Theewaterskloof currently finds itself an unsustainable and deteriorating financial situation.
- The decline in financial performance and liquidity needs to be arrested urgently.
- Severe cost-containment measures are required with priority given to stabilising the liquidity position.

RECOMMENDATIONS:

- Improve the collection rate to 90% over 3 years, with further improvements targeted thereafter.
- Reduce budgeted operating expenditure by at least 2.5%.
- Ensure creditors are serviced in a timeously manner, once liquidity allows.
- Limit the MTREF period capital investment programme to capital grants and limited borrowings.
- Only introduce borrowings and own cash into the funding mix once liquidity has stabilised.
- The stabilisation of the liquidity position must be the absolute priority for the municipality.

Annexure E

Province: Municipality(WC031) - Schedule of Service Delivery Standards Table

Description Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	1/ week
Premise based removal (Business Frequency)	3/ week
Bulk Removal (Frequency)	1/ week
Removal Bags provided(Yes/No)	Yes
Garden refuse removal Included (Yes/No)	No
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	Weekly
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	longer
Recycling or environmentally friendly practices(Yes/No)	Yes
Licenced landfill site(Yes/No)	Yes
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	71,5
Is free water available to all? (All/only to the indigent consumers)	only indigent consumers
Frequency of meter reading? (per month, per year)	monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	monthly
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	monthly
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	3
Up to 5 service connection affected (number of hours)	3
Up to 20 service connection affected (number of hours)	3
Feeder pipe larger than 800mm (number of hours)	4
What is the average minimum water flow in your municipality?	200L/day
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty water meters? (days)	7
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	100
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	R700 000/year
What is the frequency of meters being read? (per month, per year)	Per month
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	Immediately
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	1 Day
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	2 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	5 days
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	No
To what extend do you subsidize your indigent consumers?	100
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	3
Sewer blocked pipes: Large pipes? (Hours)	3
Sewer blocked pipes: Small pipes? (Hours)	3
Spillage clean-up? (hours)	3
Replacement of manhole covers? (Hours)	24
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	Supplementary Valuation Review 1 month and General valuation after 5 months
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsources? (Yes/No)	No
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	continuosly

Province: Municipality(WC031) - Schedule of Service Delivery Standards Table

Description Standard	Service Level
Administration	
Reaction time on enquiries and requests?	1 day
Time to respond to a verbal customer enquiry or request? (working days)	1 day
Time to respond to a written customer enquiry or request? (working days)	1 day
Time to resolve a customer enquiry or request? (working days)	Within 7 days
Is there a reduction in the number of complaints or not? (Yes/No)	Yes
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	10 to 15 minutes
How long does it take to renew a vehicle license? (minutes)	5 to 10 minutes
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	15 to 20 minutes
How long does it take to de-register a vehicle? (minutes)	5 to 10 minutes
How long does it take to renew a drivers license? (minutes)	10 to 35 minutes
What is the average reaction time of the fire service to an incident? (minutes)	not responsible for this service
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	not responsible for this service
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	not responsible for this service
Economic development	
How many economic development projects does the municipality drive?	4 reports on the implementation of the projects and programmes as identified,
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	Quarterly reporting on investment opportunities in TWK through the IFSOP by the Deputy Director: Development Planning,
What percentage of the projects have created sustainable job security?	Report on work opportunities provided through LED Programmes / Projects
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Report on incentives approved as per applications received.
Other Service delivery and communication	
Does the municipality have training or information sessions to inform the community? (Yes/No)	Ito LED, quarterly training and reporting on training initiatives
Are customers treated in a professional and humanly manner? (Yes/No)	By use of the TWK App this is monitored based on feedback from local community.