

# CONSIDERATION AND APPROVAL OF THE DRAFT BUDGET 2026/2027 AND INDICATIVE FOR THE PROJECTED TWO OUTER YEARS 2027/2028 AND 2028/2029

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*English is the original version*

## **PURPOSE OF REPORT**

This report serves to submit to Council for consideration the MTREF for 2026/2027, proposed tariffs, and amendments to budget related policies, the IDP, Draft Service Delivery and Budget Implementation Plan as well as the Draft Service Standards.

## **BACKGROUND**

In accordance with section 16 of the Municipal Finance Management Act, No 56 of 2003 the Municipal Council must at least 90 days before the start of the budget year consider approval of the annual budget.

## **LEGAL RESPONSIBILITIES**

Section 16 of the Municipal Finance Management Act, 56 of 2003 and the Municipal Budget and Reporting Regulations.

## **FINANCIAL IMPLICATIONS**

As contained in the detail report.

## **RECOMMENDATION**

1. That Council resolves that the Draft Annual Operating Budget of the municipality for the financial year 2026/2027 and indicative for the two projected Outer Years 2027/2028 and 2028/2029 be approved as set out on Tables A1, A2, A3 and A4.
2. That Council resolves that the Draft Annual Capital Budget of the municipality for the financial year 2026/2027 and indicative for the two projected Outer Years 2027/2028 and 2028/2029 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 2026/2027 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), as directed in terms of Section 22 of the Bill on the Land Use Planning Act.
5. That Council resolves that the Draft Tariff Charges are approved for the Financial Year 2026/2027. (Annexure A).
6. That the Final Monthly Indigent Subsidy in respect of 6kl Water, 70Kwh Electricity, Refuse and Sewer 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.
- 9.1 All Budget related Policies was reviewed and that Council resolves to adopt the following Amendments to the Policies as per Annexure B
  - 1) Rates Policy
  - 2) Credit and Debt Collection Policy
  - 3) Writing-Off of Irrecoverable Debt
  - 4) Indigent Policy
  - 5) Supply Chain Management Policy
  - 6) Supply Chain Management Preferential Procurement Regulations
  - 7) Short-Term Insurance Policy
  - 8) Asset Management Policy
- 9.2 That Council take note that the following Budget related policies have been reviewed internally with no amendments:
  - 1) Borrowing Policy
  - 2) Creditor Policy
  - 3) Virement Policy
  - 4) Budget Policy
  - 5) Payroll Management and Administration Policy
  - 6) Infrastructure Policy
  - 7) Funding and Reserves Policy
  - 8) Cash Management and Investment Policy
  - 9) Tariff Policy
  - 10) Special Ratings Area Policy
  - 11) Cost Containment Policy
- 9.3 That Council takes note of the interrelated policy procedures/guidelines:
  - 1) South African Local Government Bargaining Council – Main Collective Agreement
10. That Council resolves that the Draft Procurement Plan are approved for the Financial Year 2026/2027 (Annexure C).
11. That Council resolves that the updated Long Term Financial Plan are approved for the Financial Year 2026/2027. (Annexure D).
12. Council takes cognizance of the letter received from Provincial Treasury (Annexure E).
13. That Council resolves that the Draft Tariff and Property Rates model for municipalities are approved for the Financial Year 2026/2027 (Annexure F).
14. The Council grants approval for the submission of the proposed electricity tariffs to NERSA (Annexure G).
15. That Council take cognisance of the Service Standards (Annexure H).

16. Council takes cognisance that the assessment for cost-reflective tariffs will occur only following the approval of the Draft Budget and will be presented during the Final Budget approval.
17. Council takes cognisance the initial submission of the Inventory budget amounting to R 2.4 million; however, after thorough examination, it has been reduced to R 1.4 million to allocate funds solely for essential items.
18. The Council takes cognisance that the ratio of employee-related costs is determined to be 35% of the budget amount, and that an initial staggered approach has been implemented regarding the funded vacant positions.

# Theewaterskloof Municipality



## Draft Budget

**2026/2027 to 2028/2029**

**31 March 2026**

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*English is original version*

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- In the foyer of all municipal offices
- All public libraries within the municipality
- At [www.twk.gov.za](http://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

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1. That Council resolves that the Draft Annual Operating Budget of the municipality for the financial year 2026/2027 and indicative for the two projected Outer Years 2027/2028 and 2028/2029 be approved as set out on Tables A1, A2, A3 and A4.
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5. That Council resolves that the Draft Tariff Charges are approved for the Financial Year 2026/2027. (Annexure A).
6. That the Final Monthly Indigent Subsidy in respect of 6kl Water, 70Kwh Electricity, Refuse and Sewer 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.
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  11. That Council resolves that the updated Long Term Financial Plan are approved for the Financial Year 2026/2027. (Annexure D).
  12. Council takes cognizance of the letter received from Provincial Treasury (Annexure E).
  13. That Council resolves that the Draft Tariff and Property Rates model for municipalities are approved for the Financial Year 2026/2027 (Annexure F).
  14. That Council grants approval for the submission of the proposed electricity tariffs to NERSA (Annexure G).
  15. That Council take cognisance of the Service Standards (Annexure H).
  16. Council takes cognisance that the assessment for cost-reflective tariffs will occur only following the approval of the Draft Budget and will be presented during the Final Budget approval.
  17. Council takes cognisance the initial submission of the Inventory budget amounting to R 2.4 million; however, after thorough examination, it has been reduced to R 1.4 million to allocate funds solely for essential items.
  18. The Council takes cognisance that the ratio of employee-related costs is determined to be 35% of the budget amount, and that an initial staggered approach has been implemented regarding the funded vacant positions.

## 2. Executive summary

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### LEGAL REQUIREMENTS

The MTREF for 2026/2027 to 2028/2029 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 2026/2027 to 2028/2029 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 2026/2027 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 2026/2027 budget preparation process commenced in November 2025, with departments requested to submit their budget requirements by 25 November 2025. The initial objective of the process was to achieve a balanced budget.

Following the first round of submissions, based on projected revenue and expenditure, a **operating budget deficit** of approximately R103 million was identified. This necessitated a detailed review and interrogation of the submitted inputs, with particular focus on contractual commitments and cost drivers.

Through this process of assessment and refinement, the **operating budget deficit** was reduced to R48.4 million. Subsequently, a series of one-on-one engagements were conducted with budget owners from 19 to 23 January 2026. These sessions allowed for further scrutiny, alignment, and adjustment of departmental budgets, resulting in a further reduction of the **operating budget deficit** to R2.8 million.

Following the conclusion of these engagements and additional internal adjustments, the budget was brought to a balanced position.

However, in line with the requirements of the approved Financial Recovery Plan (FRP), and for the municipality to transition out of the first phase (rescue), it is necessary not only to present a balanced budget but also a funded budget. As a result, further refinement was undertaken.

The budget presented now reflects a **operating budget surplus** of R4.7 million. In achieving this outcome, key areas identified in the Financial Recovery Plan were critically reviewed and adjusted, including employee-related costs, contracted services, and other operational expenditure.

This approach ensures that the municipality is progressing towards financial sustainability and compliance with the objectives set out in the Financial Recovery Plan.

The following further key parameters which are informed by the need to recover costs and to balance the budget were considered for the 2026/2027 financial year:

Tariff increases:

- Assessment Rates 5%
- Water 8%
- Sanitation (Sewer) 4,5%
- Solid Waste (Refuse) 11,92%
- Electricity 8% (Subject to NERSA's final approval)

The following table provides a consolidated overview of the proposed 2026/2027 MTREF taking into consideration tariff adjustments and increases to input costs:

Description R thousand	Current Year 2025/26	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Operating Revenue	(992 978)	(933 488)	(966 245)	(995 004)
Total Operating Expenditure	920 165	895 497	926 567	956 934
(Suplus)/Deficit for the year	(72 812)	(37 990)	(39 678)	(38 070)
Total Capital Expenditure	122 476	41 700	41 499	42 799

Total operating revenue is projected to decrease by 6 per cent or R 59,4 million for the 2026/2027 financial year when compared to the 2025/2026 Budget. For the two outer years, operational

revenue will increase by 3,5% and decrease to 3% respectively in 2028/2029, equating to a total revenue growth of R 2 million over the MTREF when compared to the 2025/2026 financial year. The major items of operating revenue are as follows:

Description R thousand	Current Year 2025/26	Budget Year 2026/27	% of Total Revenue	Growth 2025/26 - 2026/27
Property Rates	170 753	179 291	19%	5%
Service Charges	378 571	408 934	44%	8%
Operational grants	179 224	180 298	19%	1%
Capital grants	127 311	33 210	4%	-74%
Other own Revenue	137 119	131 755	14%	-4%
	<b>992 978</b>	<b>933 488</b>	<b>100%</b>	<b>-6%</b>

Service Charges are the biggest part (8%) of the municipality's revenue followed by property rates (5%) and operational grants (1%). There has been a decrease in the growth of the capital grants (57%) and the Other own Revenue when compared to the 2025/2026 financial year. The reduction in capital grants and decrease is attributable to the MIG Grant, INEP Grant and Regional socio-economic projects Grant being the only capital grants received for the 2026/2027 financial year

The major operating expenditure items are summarised below:

	Current Year 2025/26	Budget Year 2026/27	% of Total Expenditure	Growth 2025/26 - 2026/27
Employee costs	315 416	314 715	35%	0%
Remuneration of councillors	15 017	14 271	2%	-5%
Depreciation & asset impairment	43 848	40 079	4%	-9%
Finance charges	54 459	45 678	5%	-16%
Materials and bulk purchases	186 163	196 542	22%	6%
Transfers and grants	11 549	12	0%	-100%
Irrecoverable debts written off	16 650	15 816	2%	-5%
Operational costs	277 063	268 384	30%	-3%
	<b>920 165</b>	<b>895 497</b>	<b>100%</b>	<b>-2,7%</b>

Total operating expenditure for the 2026/27 financial year amounts to R 895,4 million, which represents a decrease of R 24,6 million (2.7%) from 2025/2026. Operating expenditure increases by 3,5% in 2027/2028 and decrease to 3,3% in 2028/2029 for the respective outer years of the MTREF.

Description R thousand	Current Year 2025/26	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Capital Expenditure	122 476	41 700	41 499	42 799

The capital expenditure amount to R 41,7 million and has decreased by 66% when compared to the 2025/2026 adjustment budget. The outer year's decrease to R 41,4 million in 2027/2028 and increase to R 42,7 million in 2028/2029.

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>									
Vote 1 - Directorate Finance	259 680	278 314	287 149	332 267	328 470	328 470	328 859	339 713	349 490
Vote 2 - Community Services	-	40 536	48 289	48 458	62 769	62 769	63 440	65 314	67 143
Vote 3 - Corporate services	-	1 369	609	6 746	6 978	6 978	6 759	6 988	7 212
Vote 4 - Electricity	119 192	148 969	166 610	192 659	198 188	198 188	211 960	224 965	232 070
Vote 5 - Economic Development and Planning	-	42 241	86 839	59 759	93 783	93 783	3 647	3 047	3 144
Vote 6 - Office of the Municipal Manager	355	567	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	56 895	22 241	23 433	29 613	39 238	39 238	33 979	30 819	31 703
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	54 937	75 205	62 720	64 932	64 044	64 044	71 678	74 434	76 592
Vote 13 - Waste water management	53 964	58 149	62 776	66 373	65 756	65 756	68 714	71 316	73 412
Vote 14 - Water	91 246	120 940	117 617	122 030	133 752	133 752	144 452	149 650	154 238
Vote 15 - Directorate Development and Community Services	63 722	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>699 992</b>	<b>788 532</b>	<b>856 042</b>	<b>922 836</b>	<b>992 978</b>	<b>992 978</b>	<b>933 488</b>	<b>966 245</b>	<b>995 004</b>
<b>Expenditure by Vote to be appropriated</b>									
Vote 1 - Directorate Finance	77 445	123 973	98 348	105 568	101 980	101 980	102 347	105 901	109 378
Vote 2 - Community Services	-	259 019	175 434	187 874	198 598	198 598	195 789	202 536	209 123
Vote 3 - Corporate services	-	70 823	81 686	90 148	94 226	94 226	84 771	87 645	90 421
Vote 4 - Electricity	115 141	125 740	153 602	182 675	186 733	186 733	198 755	205 572	212 220
Vote 5 - Economic Development and Planning	(0)	34 831	34 425	42 397	51 299	51 299	37 818	39 106	40 359
Vote 6 - Office of the Municipal Manager	9 869	8 400	8 176	9 713	9 826	9 826	10 930	11 301	11 663
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	41 036	12 738	18 066	25 414	22 734	22 734	20 444	21 140	21 817
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	48 030	66 510	73 911	80 162	80 544	80 544	82 490	85 435	88 336
Vote 13 - Waste water management	50 530	66 274	64 616	67 499	70 868	70 868	64 871	67 225	69 552
Vote 14 - Water	192 448	128 788	89 225	92 654	103 358	103 358	97 283	100 706	104 065
Vote 15 - Directorate Development and Community Services	251 297	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>785 796</b>	<b>897 096</b>	<b>797 488</b>	<b>884 103</b>	<b>920 165</b>	<b>920 165</b>	<b>895 497</b>	<b>926 567</b>	<b>956 934</b>
<b>Surplus/(Deficit) for the year</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>

## 4. Capital Expenditure

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue - Functional</b>										
<b>Multi-year expenditure to be appropriated</b>										
Vote 1 - Directorate Finance	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services	-	-	1 455	-	575	575	575	-	-	-
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	11 454	4 782	2 916	-	1 277	1 277	1 277	700	6 271	6 554
Vote 5 - Economic Development and Planning	-	24 486	76 493	37 079	44 700	44 700	44 700	-	-	-
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	26 343	-	-	-	-	-	-	-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	373	-	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	3 460	10 303	2 317	13 594	16 414	16 414	16 414	-	-	-
Vote 14 - Water	18 479	11 491	10 013	-	1 300	1 300	1 300	14 054	35 228	31 517
Vote 15 - Directorate Development and Community Services	1 761	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>61 870</b>	<b>51 062</b>	<b>93 194</b>	<b>50 673</b>	<b>64 266</b>	<b>64 266</b>	<b>64 266</b>	<b>14 754</b>	<b>41 499</b>	<b>38 071</b>
<b>Single-year expenditure to be appropriated</b>										
Vote 1 - Directorate Finance	3 312	1 505	126	110	2 650	2 650	2 650	150	-	-
Vote 2 - Community Services	-	15 774	7 777	6 400	5 000	5 000	5 000	611	-	-
Vote 3 - Corporate services	-	1 383	348	364	514	514	514	600	-	-
Vote 4 - Electricity	11 721	13 080	125	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	-	15 853	1 745	8 209	34 909	34 909	34 909	2 189	-	-
Vote 6 - Office of the Municipal Manager	18	-	-	-	-	-	-	50	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	19	45	-	-	1 550	1 550	1 550	-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	6 393	1 376	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	27 597	8 556	3 472	10 793	9 998	9 998	9 998	21 049	-	-
Vote 14 - Water	17 791	17 532	2 040	12 281	3 589	3 589	3 589	1 598	-	4 728
Vote 15 - Directorate Development and Community Services	16 077	-	-	-	-	-	-	700	-	-
<b>Capital single-year expenditure sub-total</b>	<b>82 929</b>	<b>75 105</b>	<b>15 633</b>	<b>38 157</b>	<b>58 210</b>	<b>58 210</b>	<b>58 210</b>	<b>26 946</b>	<b>-</b>	<b>4 728</b>
<b>Total Capital Expenditure - Vote</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	<b>10 751</b>	<b>3 619</b>	<b>8 179</b>	<b>6 874</b>	<b>7 714</b>	<b>7 714</b>	<b>7 714</b>	<b>1 171</b>	<b>-</b>	<b>-</b>
Executive and council	-	-	-	-	-	-	-	50	-	-
Finance and administration	10 732	3 619	8 179	6 874	7 714	7 714	7 714	1 121	-	-
Internal audit	18	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>27 667</b>	<b>47 164</b>	<b>78 796</b>	<b>45 288</b>	<b>79 699</b>	<b>79 699</b>	<b>79 699</b>	<b>2 279</b>	<b>-</b>	<b>-</b>
Community and social services	636	2 112	65	-	400	400	400	56	-	-
Sport and recreation	441	5 524	1 114	-	575	575	575	24	-	-
Public safety	229	360	8	-	-	-	-	10	-	-
Housing	26 360	39 168	77 609	45 288	78 724	78 724	78 724	2 189	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>9 113</b>	<b>8 264</b>	<b>971</b>	<b>-</b>	<b>2 484</b>	<b>2 484</b>	<b>2 484</b>	<b>850</b>	<b>-</b>	<b>-</b>
Planning and development	1 228	1 217	629	-	2 484	2 484	2 484	700	-	-
Road transport	7 885	7 048	341	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	150	-	-
<b>Trading services</b>	<b>97 268</b>	<b>67 121</b>	<b>20 882</b>	<b>36 668</b>	<b>32 578</b>	<b>32 578</b>	<b>32 578</b>	<b>37 401</b>	<b>41 499</b>	<b>42 799</b>
Energy sources	23 175	17 862	3 040	-	1 277	1 277	1 277	700	6 271	6 554
Water management	36 271	29 024	12 052	12 281	4 889	4 889	4 889	15 652	35 228	36 245
Waste water management	31 056	18 860	5 789	24 387	26 411	26 411	26 411	21 049	-	-
Waste management	6 766	1 376	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>
<b>Funded by:</b>										
National Government	25 311	38 489	25 783	27 537	32 139	32 139	32 139	32 510	36 086	37 217
Provincial Government	27 369	39 763	12 607	44 700	3 834	3 834	3 834	700	-	-
District Municipality	193	-	55	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	2 568	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>55 441</b>	<b>78 252</b>	<b>38 444</b>	<b>72 237</b>	<b>35 974</b>	<b>35 974</b>	<b>35 974</b>	<b>33 210</b>	<b>36 086</b>	<b>37 217</b>
<b>Borrowing</b>	<b>64 750</b>	<b>38 095</b>	<b>0</b>	<b>10 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>24 608</b>	<b>9 820</b>	<b>70 382</b>	<b>6 593</b>	<b>86 502</b>	<b>86 502</b>	<b>86 502</b>	<b>8 491</b>	<b>5 413</b>	<b>5 582</b>
<b>Total Capital Funding</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>

## 5. Annual budget tables

The following ten tables set out the municipality's 2026/2027 budget and MTREF to be approved by resolution of Council:  
Budget Summary (Table A1)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	136 354	153 616	161 347	173 070	170 753	170 753	170 753	179 291	185 387	191 319
Service charges	273 786	305 340	339 598	370 088	378 571	378 571	378 571	408 934	422 838	436 368
Investment revenue	11 469	6 151	3 484	6 169	3 300	3 300	3 300	2 769	2 863	2 954
Transfer and subsidies - Operational	144 515	153 872	163 406	182 290	179 224	179 224	179 224	180 298	185 741	189 548
Other own revenue	97 976	89 497	84 767	118 932	133 819	133 819	133 819	128 947	133 331	137 597
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>664 099</b>	<b>708 476</b>	<b>752 602</b>	<b>850 549</b>	<b>865 667</b>	<b>865 667</b>	<b>865 667</b>	<b>900 238</b>	<b>930 159</b>	<b>957 787</b>
Employee costs	246 990	275 384	281 509	315 821	315 416	315 416	315 416	314 715	325 417	335 833
Remuneration of councillors	12 686	13 189	13 148	15 017	15 017	15 017	15 017	14 271	14 757	15 229
Depreciation, amortisation and impairment	32 476	34 188	41 321	35 541	43 848	43 848	43 848	40 079	42 063	44 123
Interest, Dividends and Rent on Land	32 479	41 699	47 204	47 551	54 459	54 459	54 459	45 678	47 231	48 742
Inventory consumed and bulk purchases	122 894	141 348	159 814	180 997	186 163	186 163	186 163	196 542	203 224	209 727
Transfers and subsidies	8 528	1 952	5 501	12 080	11 549	11 549	11 549	12	12	13
Other expenditure	349 276	389 335	248 990	277 096	293 713	293 713	293 713	284 200	293 863	303 267
<b>Total Expenditure</b>	<b>805 328</b>	<b>897 096</b>	<b>797 488</b>	<b>884 103</b>	<b>920 165</b>	<b>920 165</b>	<b>920 165</b>	<b>895 497</b>	<b>926 567</b>	<b>956 934</b>
<b>Surplus/(Deficit)</b>	<b>(141 229)</b>	<b>(188 621)</b>	<b>(44 886)</b>	<b>(33 554)</b>	<b>(54 498)</b>	<b>(54 498)</b>	<b>(54 498)</b>	<b>4 741</b>	<b>3 591</b>	<b>854</b>
Transfers and subsidies - capital (monetary allocations)	52 856	78 252	38 444	72 237	35 974	35 974	35 974	33 210	36 086	37 217
Transfers and subsidies - capital (in-kind)	2 568	1 804	64 996	50	91 337	91 337	91 337	40	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>
Transfers recognised - capital	55 441	78 252	38 444	72 237	35 974	35 974	35 974	33 210	36 086	37 217
Borrowing	64 750	38 095	0	10 000	-	-	-	-	-	-
Internally generated funds	24 608	9 820	70 382	6 593	86 502	86 502	86 502	8 491	5 413	5 582
<b>Total sources of capital funds</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>
<b>Financial position</b>										
Total current assets	176 248	121 441	113 847	114 557	109 594	109 594	109 594	123 655	135 369	150 084
Total non current assets	1 217 392	1 256 200	1 329 461	1 461 548	1 408 089	1 408 089	1 408 089	1 409 710	1 409 146	1 407 822
Total current liabilities	180 865	270 790	301 204	374 159	329 554	329 554	329 554	302 866	268 190	232 684
Total non current liabilities	361 204	328 922	334 764	329 514	333 799	333 799	333 799	338 180	344 327	355 155
Community wealth/Equity	831 596	723 213	781 765	872 432	854 330	854 330	854 330	892 320	931 998	970 068
<b>Cash flows</b>										
Net cash from (used) operating	(25 220)	75 837	49 202	96 516	53 116	53 116	53 116	104 915	61 055	61 985
Net cash from (used) investing	(141 433)	(124 731)	(33 782)	(89 422)	(36 038)	(36 038)	(36 038)	(77 828)	(40 690)	(41 273)
Net cash from (used) financing	86 587	(20 640)	(14 178)	-	(33 134)	(33 134)	(33 134)	(19 753)	(15 609)	(13 175)
<b>Cash/cash equivalents at the year end</b>	<b>85 916</b>	<b>16 383</b>	<b>17 624</b>	<b>18 830</b>	<b>1 568</b>	<b>1 568</b>	<b>1 568</b>	<b>8 902</b>	<b>13 659</b>	<b>21 195</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	99 745	16 632	17 898	28 171	1 842	1 842	1 842	9 176	13 933	21 469
Application of cash and investments	152 737	163 590	192 387	261 801	195 752	195 752	195 752	168 157	129 600	91 490
<b>Balance - surplus (shortfall)</b>	<b>(52 992)</b>	<b>(146 959)</b>	<b>(174 489)</b>	<b>(233 630)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(158 982)</b>	<b>(115 667)</b>	<b>(70 021)</b>
<b>Asset management</b>										
Asset register summary (WDV)	1 202 754	1 250 872	1 393 787	1 447 076	1 400 578	1 400 578	1 400 578	1 402 199	1 401 635	1 400 311
Depreciation	32 476	34 188	41 321	35 541	43 848	43 848	43 848	40 079	42 063	44 123
Renewal and Upgrading of Existing Assets	75 900	68 110	27 389	43 068	37 310	37 310	37 310	30 837	38 291	20 801
Repairs and Maintenance	121 372	160 562	125 666	148 681	147 895	147 895	147 895	153 925	159 159	164 252
<b>Free services</b>										
Cost of Free Basic Services provided	(45 554)	(48 707)	(53 091)	(56 991)	(53 582)	(53 582)	(53 582)	(53 582)	(58 002)	(59 974)
Revenue cost of free services provided	(9 633)	(9 763)	(11 737)	(18 698)	(1 229)	(1 229)	(1 229)	(1 229)	(1 290)	(1 334)
<b>Households below minimum service level</b>										
Water:	3	3	3	2	2	2	-	-	-	-
Sanitation/sewerage:	2	2	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 positive over the MTREF
  - b. Capital expenditure is balanced by capital funding sources, of which
    - i. Transfers recognised is reflected on the Financial Performance Budget;
    - ii. 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.
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, however the impact of the amended indigent policy is yet to be determined but it is expected that the cost of free basic services provided by the municipality continues to increase. 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	297 402	282 253	289 858	341 109	337 543	337 543	336 948	348 076	358 121
Executive and council	515	640	86	113	185	185	118	122	126
Finance and administration	296 887	281 613	289 772	340 996	337 359	337 359	336 830	347 954	357 995
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	71 391	70 473	119 774	94 724	141 431	141 431	53 819	55 366	56 876
Community and social services	11 086	11 208	9 685	11 151	11 157	11 157	12 608	12 753	12 901
Sport and recreation	37	58	64	51	51	51	71	73	76
Public safety	33 554	19 283	27 875	26 742	40 748	40 748	41 140	42 539	43 900
Housing	26 714	39 923	82 149	56 780	89 475	89 475	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	11 859	32 543	36 687	41 009	52 263	52 263	45 916	42 439	43 695
Planning and development	3 805	24 605	28 335	32 447	37 401	37 401	37 460	33 681	34 663
Road transport	8 054	7 938	8 352	8 562	14 862	14 862	8 456	8 758	9 032
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	319 340	403 263	409 723	445 994	461 740	461 740	496 805	520 364	536 312
Energy sources	119 192	148 969	166 610	192 659	198 188	198 188	211 960	224 965	232 070
Water management	91 246	120 940	117 617	122 030	133 752	133 752	144 452	149 650	154 238
Waste water management	53 964	58 149	62 776	66 373	65 756	65 756	68 714	71 316	73 412
Waste management	54 937	75 205	62 720	64 932	64 044	64 044	71 678	74 434	76 592
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>699 992</b>	<b>788 532</b>	<b>856 042</b>	<b>922 836</b>	<b>992 978</b>	<b>992 978</b>	<b>933 488</b>	<b>966 245</b>	<b>995 004</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	213 040	237 127	237 450	255 560	254 601	254 601	239 984	248 211	256 215
Executive and council	26 316	27 838	25 612	26 370	30 372	30 372	21 126	21 844	22 543
Finance and administration	183 889	206 466	208 842	225 867	220 898	220 898	215 422	222 814	230 004
Internal audit	2 836	2 822	2 996	3 322	3 330	3 330	3 437	3 554	3 667
<i>Community and public safety</i>	105 515	178 054	101 752	118 525	130 597	130 597	117 415	121 422	125 325
Community and social services	10 951	98 343	17 404	19 290	20 773	20 773	19 884	20 574	21 250
Sport and recreation	15 185	15 292	10 329	11 506	11 642	11 642	12 292	12 711	13 118
Public safety	56 521	47 491	52 605	59 739	71 313	71 313	69 342	71 700	73 994
Housing	22 859	16 928	21 414	27 989	26 869	26 869	15 897	16 437	16 963
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	60 921	94 051	76 864	86 789	93 050	93 050	94 361	97 645	100 859
Planning and development	17 692	32 501	31 837	38 455	38 317	38 317	43 477	44 956	46 395
Road transport	43 229	61 516	45 027	48 275	54 673	54 673	50 883	52 688	54 463
Environmental protection	-	34	-	60	60	60	1	1	1
<i>Trading services</i>	406 149	387 312	381 354	422 989	441 503	441 503	443 398	458 938	474 173
Energy sources	115 141	125 740	153 602	182 675	186 733	186 733	198 755	205 572	212 220
Water management	192 448	128 788	89 225	92 654	103 358	103 358	97 283	100 706	104 065
Waste water management	50 530	66 274	64 616	67 499	70 868	70 868	64 871	67 225	69 552
Waste management	48 030	66 510	73 911	80 162	80 544	80 544	82 490	85 435	88 336
<i>Other</i>	170	553	68	240	415	415	340	351	362
<b>Total Expenditure - Functional</b>	<b>785 796</b>	<b>897 096</b>	<b>797 488</b>	<b>884 103</b>	<b>920 165</b>	<b>920 165</b>	<b>895 497</b>	<b>926 567</b>	<b>956 934</b>
<b>Surplus/(Deficit) for the year</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>

## **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, Water and Waste water management.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Budget and treasury office.

## Budgeted Financial Performance (Revenue and Expenditure by municipal vote) (Table A3)

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>Revenue - Functional</b>									
Vote 1 - Directorate Finance	259 680	278 314	287 149	332 267	328 470	328 470	328 859	339 713	349 490
Vote 2 - Community Services	-	40 536	48 289	48 458	62 769	62 769	63 440	65 314	67 143
Vote 3 - Corporate services	-	1 369	609	6 746	6 978	6 978	6 759	6 988	7 212
Vote 4 - Electricity	119 192	148 969	166 610	192 659	198 188	198 188	211 960	224 965	232 070
Vote 5 - Economic Development and Planning	-	42 241	86 839	59 759	93 783	93 783	3 647	3 047	3 144
Vote 6 - Office of the Municipal Manager	355	567	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	56 895	22 241	23 433	29 613	39 238	39 238	33 979	30 819	31 703
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	54 937	75 205	62 720	64 932	64 044	64 044	71 678	74 434	76 592
Vote 13 - Waste water management	53 964	58 149	62 776	66 373	65 756	65 756	68 714	71 316	73 412
Vote 14 - Water	91 246	120 940	117 617	122 030	133 752	133 752	144 452	149 650	154 238
Vote 15 - Directorate Development and Community Services	63 722	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>699 992</b>	<b>788 532</b>	<b>856 042</b>	<b>922 836</b>	<b>992 978</b>	<b>992 978</b>	<b>933 488</b>	<b>966 245</b>	<b>995 004</b>
<b>Expenditure by Vote to be appropriated</b>									
Vote 1 - Directorate Finance	77 445	123 973	98 348	105 568	101 980	101 980	102 347	105 901	109 378
Vote 2 - Community Services	-	259 019	175 434	187 874	198 598	198 598	195 789	202 536	209 123
Vote 3 - Corporate services	-	70 823	81 686	90 148	94 226	94 226	84 771	87 645	90 421
Vote 4 - Electricity	115 141	125 740	153 602	182 675	186 733	186 733	198 755	205 572	212 220
Vote 5 - Economic Development and Planning	(0)	34 831	34 425	42 397	51 299	51 299	37 818	39 106	40 359
Vote 6 - Office of the Municipal Manager	9 869	8 400	8 176	9 713	9 826	9 826	10 930	11 301	11 663
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	41 036	12 738	18 066	25 414	22 734	22 734	20 444	21 140	21 817
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	48 030	66 510	73 911	80 162	80 544	80 544	82 490	85 435	88 336
Vote 13 - Waste water management	50 530	66 274	64 616	67 499	70 868	70 868	64 871	67 225	69 552
Vote 14 - Water	192 448	128 788	89 225	92 654	103 358	103 358	97 283	100 706	104 065
Vote 15 - Directorate Development and Community Services	251 297	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>785 796</b>	<b>897 096</b>	<b>797 488</b>	<b>884 103</b>	<b>920 165</b>	<b>920 165</b>	<b>895 497</b>	<b>926 567</b>	<b>956 934</b>
<b>Surplus/(Deficit) for the year</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>

### 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
<b>Water</b>	<b>144 452</b>	<b>97 283</b>	<b>12 055</b>	<b>35 115</b>
<b>Electricity</b>	<b>211 960</b>	<b>198 755</b>	<b>11 341</b>	<b>1 865</b>
<b>Waste Water Management</b>	<b>68 714</b>	<b>64 871</b>	<b>8 771</b>	<b>(4 927)</b>
<b>Refuse Removal</b>	<b>71 678</b>	<b>82 490</b>	<b>8 503</b>	<b>(19 314)</b>

## Budgeted Financial Performance (Revenue and Expenditure) (Table A4)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue - Functional</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity	114 037	131 841	150 632	170 078	165 981	165 981	165 981	179 259	185 354	191 286
Service charges - Water	79 377	88 007	98 182	103 720	115 999	115 999	115 999	125 279	129 538	133 684
Service charges - Waste Water Management	40 514	43 033	46 372	49 742	49 988	49 988	49 988	52 237	54 014	55 742
Service charges - Waste Management	39 858	42 459	44 412	46 549	46 603	46 603	46 603	52 158	53 931	55 657
Sale of Goods and Rendering of Services	3 338	3 193	4 482	26 616	18 421	18 421	18 421	12 219	12 634	13 039
Agency services	7 636	7 938	8 352	8 417	8 417	8 417	8 417	8 291	8 573	8 847
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 463	23 411	24 800	27 661	26 380	26 380	26 380	28 561	29 532	30 477
Interest earned from Current and Non Current Assets	11 469	6 151	3 484	6 169	3 300	3 300	3 300	2 769	2 863	2 954
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 855	2 039	2 097	2 076	2 076	2 076	2 076	1 300	1 344	1 387
Licence and permits	4	2	71	76	76	76	76	76	79	81
Special rating levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	797	211	1 115	1 000	1 000	1 000	1 000	1 000	1 034	1 067
Operational Revenue	19 004	19 281	3 888	3 055	4 427	4 427	4 427	3 725	3 852	3 975
<b>Non-Exchange Revenue</b>										
Property rates	136 354	153 616	161 347	173 070	170 753	170 753	170 753	179 291	185 387	191 319
Surcharges and Taxes	-	1 895	1 884	-	-	-	-	-	-	-
Fines, penalties and forfeits	35 670	20 795	28 520	27 812	43 941	43 941	43 941	43 671	45 156	46 601
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 515	153 872	163 406	182 290	179 224	179 224	179 224	180 298	185 741	189 548
Interest	-	5 018	4 020	4 554	3 679	3 679	3 679	3 863	3 994	4 122
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	514	5 250	5 537	12 003	6 047	6 047	6 047	6 529	6 751	6 967
Gains on disposal of Fixed and Intangible Assets	395	-	-	114	114	114	114	872	901	930
Other Gains	5 301	465	-	5 546	19 240	19 240	19 240	18 840	19 481	20 104
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>664 099</b>	<b>708 476</b>	<b>752 602</b>	<b>850 549</b>	<b>865 667</b>	<b>865 667</b>	<b>865 667</b>	<b>900 238</b>	<b>930 159</b>	<b>957 787</b>
<b>Expenditure</b>										
Employee related costs	246 990	275 384	281 509	315 821	315 416	315 416	315 416	314 715	325 417	335 833
Remuneration of councillors	12 686	13 189	13 148	15 017	15 017	15 017	15 017	14 271	14 757	15 229
Bulk purchases - electricity	87 774	101 021	120 104	139 207	139 207	139 207	139 207	152 140	157 313	162 347
Inventory consumed	35 121	40 327	39 711	41 790	46 956	46 956	46 956	44 402	45 911	47 381
Debt impairment	99 603	88 788	100 461	116 591	110 914	110 914	110 914	107 826	111 492	115 060
Depreciation, amortisation and impairment	32 476	34 188	41 321	35 541	43 848	43 848	43 848	40 079	42 063	44 123
Interest, Dividends and Rent on Land	32 479	41 699	47 204	47 551	54 459	54 459	54 459	45 678	47 231	48 742
Contracted services	122 692	141 907	58 563	60 429	73 143	73 143	73 143	66 568	68 832	71 034
Transfers and subsidies	8 528	1 952	5 501	12 080	11 549	11 549	11 549	12	12	13
Irrecoverable debts written off	-	-	-	0	16 650	16 650	16 650	15 816	16 354	16 877
Operational costs	126 935	118 080	78 672	94 466	89 262	89 262	89 262	90 310	93 380	96 368
Disposal of Fixed and Intangible Assets	46	40 429	7 677	64	64	64	64	0	0	0
Other Losses	-	131	3 616	5 546	3 680	3 680	3 680	3 680	3 805	3 927
<b>Total Expenditure</b>	<b>805 328</b>	<b>897 096</b>	<b>797 488</b>	<b>884 103</b>	<b>920 165</b>	<b>920 165</b>	<b>920 165</b>	<b>895 497</b>	<b>926 567</b>	<b>956 934</b>
<b>Surplus/(Deficit)</b>	<b>(141 229)</b>	<b>(188 621)</b>	<b>(44 886)</b>	<b>(33 554)</b>	<b>(54 498)</b>	<b>(54 498)</b>	<b>(54 498)</b>	<b>4 741</b>	<b>3 591</b>	<b>854</b>
Transfers and subsidies - capital (monetary allocations)	52 856	78 252	38 444	72 237	35 974	35 974	35 974	33 210	36 086	37 217
Transfers and subsidies - capital (in-kind)	2 568	1 804	64 996	50	91 337	91 337	91 337	40	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>

**Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure) excluding capital transfers and contributions.**

1. Total operating revenue is R 933,4 million in 2026/2027 and increases to R 995 million by 2028/2029. Operating revenue increased by 3,5 per cent for 2027/2028 and decrease to 3 per cent for the 2028/2029 financial year.
2. Revenue to be generated from property rates is R 185,3 million in the 2027/2028 financial year and increases to R 191,3 million by 2028/2029 which represents 19 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 are R 408,9 million for the 2026/2027 financial year and increasing to R 436,3 million by 2028/2029. For the 2026/2027 financial year services charges amount to 44 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 Operational Cost are the main cost drivers within the municipality.

## Budgeted Capital Expenditure by vote, standard classification and funding (Table A5)

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue - Functional</b>										
<b>Multi-year expenditure to be appropriated</b>										
Vote 1 - Directorate Finance	-	-	-	-	-	-	-	-	-	-
Vote 2 - Community Services	-	-	1 455	-	575	575	575	-	-	-
Vote 3 - Corporate services	-	-	-	-	-	-	-	-	-	-
Vote 4 - Electricity	11 454	4 782	2 916	-	1 277	1 277	1 277	700	6 271	6 554
Vote 5 - Economic Development and Planning	-	24 486	76 493	37 079	44 700	44 700	44 700	-	-	-
Vote 6 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	26 343	-	-	-	-	-	-	-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	373	-	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	3 460	10 303	2 317	13 594	16 414	16 414	16 414	-	-	-
Vote 14 - Water	18 479	11 491	10 013	-	1 300	1 300	1 300	14 054	35 228	31 517
Vote 15 - Directorate Development and Community Services	1 761	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>61 870</b>	<b>51 062</b>	<b>93 194</b>	<b>50 673</b>	<b>64 266</b>	<b>64 266</b>	<b>64 266</b>	<b>14 754</b>	<b>41 499</b>	<b>38 071</b>
<b>Single-year expenditure to be appropriated</b>										
Vote 1 - Directorate Finance	3 312	1 505	126	110	2 650	2 650	2 650	150	-	-
Vote 2 - Community Services	-	15 774	7 777	6 400	5 000	5 000	5 000	611	-	-
Vote 3 - Corporate services	-	1 383	348	364	514	514	514	600	-	-
Vote 4 - Electricity	11 721	13 080	125	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning	-	15 853	1 745	8 209	34 909	34 909	34 909	2 189	-	-
Vote 6 - Office of the Municipal Manager	18	-	-	-	-	-	-	50	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
Vote 8 - Technical and Infrastructure Implementation Services	19	45	-	-	1 550	1 550	1 550	-	-	-
Vote 9 - Public safety	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road transport	-	-	-	-	-	-	-	-	-	-
Vote 11 - Sport and recreation	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste management	6 393	1 376	-	-	-	-	-	-	-	-
Vote 13 - Waste water management	27 597	8 556	3 472	10 793	9 998	9 998	9 998	21 049	-	-
Vote 14 - Water	17 791	17 532	2 040	12 281	3 589	3 589	3 589	1 598	-	4 728
Vote 15 - Directorate Development and Community Services	16 077	-	-	-	-	-	-	700	-	-
<b>Capital single-year expenditure sub-total</b>	<b>82 929</b>	<b>75 105</b>	<b>15 633</b>	<b>38 157</b>	<b>58 210</b>	<b>58 210</b>	<b>58 210</b>	<b>26 946</b>	<b>-</b>	<b>4 728</b>
<b>Total Capital Expenditure - Vote</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>
<b>Capital Expenditure - Functional</b>										
<b>Governance and administration</b>	<b>10 751</b>	<b>3 619</b>	<b>8 179</b>	<b>6 874</b>	<b>7 714</b>	<b>7 714</b>	<b>7 714</b>	<b>1 171</b>	<b>-</b>	<b>-</b>
Executive and council	-	-	-	-	-	-	-	50	-	-
Finance and administration	10 732	3 619	8 179	6 874	7 714	7 714	7 714	1 121	-	-
Internal audit	18	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>27 667</b>	<b>47 164</b>	<b>78 796</b>	<b>45 288</b>	<b>79 699</b>	<b>79 699</b>	<b>79 699</b>	<b>2 279</b>	<b>-</b>	<b>-</b>
Community and social services	636	2 112	65	-	400	400	400	56	-	-
Sport and recreation	441	5 524	1 114	-	575	575	575	24	-	-
Public safety	229	360	8	-	-	-	-	10	-	-
Housing	26 360	39 168	77 609	45 288	78 724	78 724	78 724	2 189	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>9 113</b>	<b>8 264</b>	<b>971</b>	<b>-</b>	<b>2 484</b>	<b>2 484</b>	<b>2 484</b>	<b>850</b>	<b>-</b>	<b>-</b>
Planning and development	1 228	1 217	629	-	2 484	2 484	2 484	700	-	-
Road transport	7 885	7 048	341	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	150	-	-
<b>Trading services</b>	<b>97 268</b>	<b>67 121</b>	<b>20 882</b>	<b>36 668</b>	<b>32 578</b>	<b>32 578</b>	<b>32 578</b>	<b>37 401</b>	<b>41 499</b>	<b>42 799</b>
Energy sources	23 175	17 862	3 040	-	1 277	1 277	1 277	700	6 271	6 554
Water management	36 271	29 024	12 052	12 281	4 889	4 889	4 889	15 652	35 228	36 245
Waste water management	31 056	18 860	5 789	24 387	26 411	26 411	26 411	21 049	-	-
Waste management	6 766	1 376	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>
<b>Funded by:</b>										
National Government	25 311	38 489	25 783	27 537	32 139	32 139	32 139	32 510	36 086	37 217
Provincial Government	27 369	39 763	12 607	44 700	3 834	3 834	3 834	700	-	-
District Municipality	193	-	55	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	2 568	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>55 441</b>	<b>78 252</b>	<b>38 444</b>	<b>72 237</b>	<b>35 974</b>	<b>35 974</b>	<b>35 974</b>	<b>33 210</b>	<b>36 086</b>	<b>37 217</b>
<b>Borrowing</b>	<b>64 750</b>	<b>38 095</b>	<b>0</b>	<b>10 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>24 608</b>	<b>9 820</b>	<b>70 382</b>	<b>6 593</b>	<b>86 502</b>	<b>86 502</b>	<b>86 502</b>	<b>8 491</b>	<b>5 413</b>	<b>5 582</b>
<b>Total Capital Funding</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>

## **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 2026/2027 makes provision for an amount of R 41,7 million. This allocation increases to R 41,4 million in 2026/2027 and R42,7 in 2028/2029.
3. The capital programme is funded from National and Provincial grants, which includes Municipal Infrastructure Grant, and internally generated funds from current year surpluses. For 2026/2027, capital transfers (excluding VAT) totals R 33,2 million (80 per cent) and increase to R 37,2 million by 2028/2029. Internally generated funding totaling R 8,4 million for 2026/2027 and decrease to R 5,5 million for 2028/2029. These funding sources are further discussed in detail in section 12 (Overview of Budget Funding).

## Budgeted Financial Position (Table A6)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue - Functional</b>										
<b>Current assets</b>										
Cash and Cash Equivalents	85 916	16 383	17 624	7 964	1 568	1 568	1 568	8 902	13 659	21 195
Short term Investments	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	40 764	42 632	43 278	44 106	67 388	67 388	67 388	74 492	81 837	89 418
Receivables from non-exchange transactions	22 691	23 362	26 928	38 014	29 844	29 844	29 844	29 468	29 079	28 678
Current portion of non-current receivables	702	16 413	2 267	1 787	2 267	2 267	2 267	2 267	2 267	2 267
Inventory	12 458	8 949	7 859	8 949	7 859	7 859	7 859	7 859	7 859	7 859
VAT Receivable	13 107	13 071	15 223	13 106	-	-	-	-	-	-
Other current assets	611	631	668	631	668	668	668	668	668	668
<b>Total current assets</b>	<b>176 248</b>	<b>121 441</b>	<b>113 847</b>	<b>114 557</b>	<b>109 594</b>	<b>109 594</b>	<b>109 594</b>	<b>123 655</b>	<b>135 369</b>	<b>150 084</b>
<b>Non current assets</b>										
Investments	13 829	249	274	9 341	274	274	274	274	274	274
Investment property	68 483	67 393	67 262	67 393	67 262	67 262	67 262	67 262	67 262	67 262
Property, plant and equipment	1 133 866	1 183 213	1 254 530	1 379 590	1 333 217	1 333 217	1 333 217	1 334 896	1 334 373	1 333 049
Biological assets	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Intangible assets	273	214	158	93	99	99	99	41	-	-
Trade and other receivables from exchange transactions	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	940	5 131	7 238	5 131	7 238	7 238	7 238	7 238	7 238	7 238
Other non-current assets	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>	<b>1 217 392</b>	<b>1 256 200</b>	<b>1 329 461</b>	<b>1 461 548</b>	<b>1 408 089</b>	<b>1 408 089</b>	<b>1 408 089</b>	<b>1 409 710</b>	<b>1 409 146</b>	<b>1 407 822</b>
<b>TOTAL ASSETS</b>	<b>1 393 640</b>	<b>1 377 641</b>	<b>1 443 309</b>	<b>1 576 105</b>	<b>1 517 683</b>	<b>1 517 683</b>	<b>1 517 683</b>	<b>1 533 365</b>	<b>1 544 515</b>	<b>1 557 906</b>
<b>LIABILITIES</b>										
<b>Current liabilities</b>										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Financial liabilities	21 368	26 957	33 338	29 689	20 114	20 114	20 114	15 987	13 573	9 671
Consumer deposits	5 486	6 145	6 863	6 904	7 206	7 206	7 206	7 566	7 945	8 342
Trade and other payables from exchange transactions	117 483	196 945	216 887	289 408	246 737	246 737	246 737	221 960	187 372	153 324
Trade and other payables from non-exchange transactions	-	-	-	652	7 261	7 261	7 261	7 261	7 261	7 261
Provision	30 565	33 270	30 712	47 506	32 248	32 248	32 248	33 860	35 553	37 331
VAT Payable	-	-	-	-	11 122	11 122	11 122	11 122	11 122	11 122
Other current liabilities	5 963	7 472	13 404	-	4 867	4 867	4 867	5 110	5 366	5 634
<b>Total current liabilities</b>	<b>180 865</b>	<b>270 790</b>	<b>301 204</b>	<b>374 159</b>	<b>329 554</b>	<b>329 554</b>	<b>329 554</b>	<b>302 866</b>	<b>268 190</b>	<b>232 684</b>
<b>Non current liabilities</b>										
Financial liabilities	181 287	154 400	124 653	113 549	104 401	104 401	104 401	88 414	74 841	65 170
Provision	179 917	174 521	210 111	137 313	148 040	148 040	148 040	162 020	176 475	191 393
Long term portion of trade payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	-	-	-	78 652	81 359	81 359	81 359	87 746	93 011	98 591
<b>Total non current liabilities</b>	<b>361 204</b>	<b>328 922</b>	<b>334 764</b>	<b>329 514</b>	<b>333 799</b>	<b>333 799</b>	<b>333 799</b>	<b>338 180</b>	<b>344 327</b>	<b>355 155</b>
<b>TOTAL LIABILITIES</b>	<b>542 069</b>	<b>599 712</b>	<b>635 968</b>	<b>703 673</b>	<b>663 353</b>	<b>663 353</b>	<b>663 353</b>	<b>641 045</b>	<b>612 517</b>	<b>587 838</b>
<b>NET ASSETS</b>	<b>851 571</b>	<b>777 929</b>		<b>-</b>	<b>854 330</b>	<b>854 330</b>	<b>854 330</b>	<b>892 320</b>	<b>931 998</b>	<b>970 068</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
Accumulated surplus/(deficit)	781 543	723 213	781 765	872 432	854 330	854 330	854 330	892 320	931 998	970 068
Reserves and funds	50 052	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>831 596</b>	<b>723 213</b>	<b>781 765</b>	<b>872 432</b>	<b>854 330</b>	<b>854 330</b>	<b>854 330</b>	<b>892 320</b>	<b>931 998</b>	<b>970 068</b>

## Explanatory notes to Table A6 - Budgeted Financial Position

- 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).
- 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 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>										
<b>Receipts</b>										
Property rates	130 393	149 082	157 204	164 590	165 289	165 289	165 289	177 139	183 162	189 023
Service charges	228 345	265 235	296 988	307 731	319 897	319 897	319 897	352 542	364 528	376 193
Other revenue	16 807	23 566	22 421	56 218	57 579	57 579	57 579	34 166	35 328	36 458
Transfers and Subsidies - Operational	144 889	189 864	60 366	166 497	162 773	162 773	162 773	180 298	185 741	189 548
Transfers and Subsidies - Capital	53 130	77 999	103 395	72 237	30 487	30 487	30 487	33 250	36 086	37 217
Interest	10 653	6 135	7 918	9 391	6 246	6 246	6 246	6 011	6 215	6 414
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees	(586 937)	(606 299)	(577 538)	(643 794)	(644 332)	(644 332)	(644 332)	(670 675)	(741 924)	(764 529)
Finance charges	(14 073)	(21 623)	(16 637)	(24 274)	(33 274)	(33 274)	(33 274)	(7 804)	(8 069)	(8 327)
Transfers and Subsidies	(8 427)	(8 123)	(4 916)	(12 080)	(11 549)	(11 549)	(11 549)	(12)	(12)	(13)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(25 220)</b>	<b>75 837</b>	<b>49 202</b>	<b>96 516</b>	<b>53 116</b>	<b>53 116</b>	<b>53 116</b>	<b>104 915</b>	<b>61 055</b>	<b>61 985</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	1 072	678	1 207	50	50	50	50	872	901	930
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(1 047)	6 157	(692)	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets	(142 504)	(124 363)	(41 146)	(88 780)	(36 088)	(36 088)	(36 088)	(78 700)	(41 591)	(42 204)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(141 433)</b>	<b>(124 731)</b>	<b>(33 782)</b>	<b>(89 422)</b>	<b>(36 038)</b>	<b>(36 038)</b>	<b>(36 038)</b>	<b>(77 828)</b>	<b>(40 690)</b>	<b>(41 273)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	103 715	-	-	10 000	-	-	-	-	-	-
Increase (decrease) in consumer deposits	518	659	718	391	343	343	343	360	378	397
<b>Payments</b>										
Repayment of borrowing	(17 646)	(21 298)	(14 896)	(21 257)	(33 477)	(33 477)	(33 477)	(20 114)	(15 987)	(13 573)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>86 587</b>	<b>(20 640)</b>	<b>(14 178)</b>	<b>-</b>	<b>(33 134)</b>	<b>(33 134)</b>	<b>(33 134)</b>	<b>(19 753)</b>	<b>(15 609)</b>	<b>(13 175)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(80 066)</b>	<b>(69 534)</b>	<b>1 242</b>	<b>7 094</b>	<b>(16 056)</b>	<b>(16 056)</b>	<b>(16 056)</b>	<b>7 334</b>	<b>4 757</b>	<b>7 536</b>
Cash/cash equivalents at the year begin:	165 982	85 916	16 383	11 736	17 624	17 624	17 624	1 568	8 902	13 659
Cash/cash equivalents at the year end:	85 916	16 383	17 624	18 830	1 568	1 568	1 568	8 902	13 659	21 195

## 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 total to positive R 8,9 million for 2026/2027 financial year and R 21,1 million by the end of 2028/2029.

## Cash Backed reserves/accumulated surplus reconciliation (Table A8)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	85 916	16 383	17 624	18 830	1 568	1 568	1 568	8 902	13 659	21 195
Other current investments > 90 days	-	-	-	-	-	-	-	-	-	-
Non current investments	13 829	249	274	9 341	274	274	274	274	274	274
<b>Cash and investments available:</b>	<b>99 745</b>	<b>16 632</b>	<b>17 898</b>	<b>28 171</b>	<b>1 842</b>	<b>1 842</b>	<b>1 842</b>	<b>9 176</b>	<b>13 933</b>	<b>21 469</b>
<b>Application of cash and investments</b>										
Unspent conditional transfers	-	-	-	652	3 761	3 761	3 761	3 761	3 761	3 761
Unspent borrowing										
Statutory requirements										
Other working capital requirements	66 157	122 847	148 271	213 643	154 876	154 876	154 876	125 426	84 920	44 764
Other provisions	36 528	40 743	44 116	47 506	37 114	37 114	37 114	38 970	40 919	42 964
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	50 052	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>	<b>152 737</b>	<b>163 590</b>	<b>192 387</b>	<b>261 801</b>	<b>195 752</b>	<b>195 752</b>	<b>195 752</b>	<b>168 157</b>	<b>129 600</b>	<b>91 490</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>	<b>(52 992)</b>	<b>(146 959)</b>	<b>(174 489)</b>	<b>(233 630)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(158 982)</b>	<b>(115 667)</b>	<b>(70 021)</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>	<b>(52 992)</b>	<b>(146 959)</b>	<b>(174 489)</b>	<b>(233 630)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(158 982)</b>	<b>(115 667)</b>	<b>(70 021)</b>

### 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 it can be seen that the situation improve from R 158,9 million deficit in 2026/2027 to R 70 million deficit in 2028/2029.

## Asset Management (Table A9)

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b><u>Total New Assets</u></b>	<b>68 898</b>	<b>58 057</b>	<b>81 438</b>	<b>45 762</b>	<b>85 166</b>	<b>85 166</b>	<b>10 863</b>	<b>3 208</b>	<b>21 998</b>
<i>Roads Infrastructure</i>	8 707	11 847	341	45 288	78 724	78 724	2 189	-	-
<i>Storm water Infrastructure</i>	3 559	8 108	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	9 473	4 880	2 666	-	1 277	1 277	-	-	-
<i>Water Supply Infrastructure</i>	6 888	20 793	-	-	-	-	1 598	3 208	21 998
<i>Sanitation Infrastructure</i>	8 741	5 450	77 609	-	-	-	5 753	-	-
<i>Solid Waste Infrastructure</i>	6 311	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>43 679</b>	<b>51 079</b>	<b>80 616</b>	<b>45 288</b>	<b>80 002</b>	<b>80 002</b>	<b>9 540</b>	<b>3 208</b>	<b>21 998</b>
<i>Community Facilities</i>	874	2 587	-	-	1 550	1 550	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>874</b>	<b>2 587</b>	<b>-</b>	<b>-</b>	<b>1 550</b>	<b>1 550</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Revenue Generating</i>	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Operational Buildings</i>	865	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Computer Equipment</i>	152	1 521	451	50	2 470	2 470	690	-	-
<i>Furniture and Office Equipment</i>	1 387	770	363	374	414	414	120	-	-
<i>Machinery and Equipment</i>	20 210	2 099	8	50	730	730	514	-	-
<i>Transport Assets</i>	1 731	-	-	-	-	-	-	-	-
<i>Land</i>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Mature</i>	-	-	-	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Total Renewal of Existing Assets</u></b>	<b>10 572</b>	<b>6 829</b>	<b>309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102</b>	<b>-</b>	<b>-</b>
<i>Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	1 075	6 551	62	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>	7 456	-	247	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>	50	54	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>	373	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b>Infrastructure</b>	8 953	6 605	309	-	-	-	-	-	-
Community Facilities	1 563	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	79	-	-	-	-	-	-	-
<b>Community Assets</b>	1 563	79	-	-	-	-	-	-	-
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	35	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	36	-	-	-	-	27	-	-
<b>Machinery and Equipment</b>	56	75	-	-	-	-	75	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	65 328	61 281	27 079	43 068	37 310	37 310	30 735	38 291	20 801
Roads Infrastructure	4 704	6 769	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1 785	6 395	312	-	-	-	700	6 271	6 554
Water Supply Infrastructure	21 416	18 386	1 793	5 000	3 800	3 800	14 054	32 020	14 247
Sanitation Infrastructure	30 368	21 838	15 802	31 668	27 500	27 500	15 281	-	-
Solid Waste Infrastructure	83	1 087	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	58 355	54 475	17 907	36 668	31 300	31 300	30 035	38 291	20 801
Community Facilities	727	1 140	640	-	884	884	700	-	-
Sport and Recreation Facilities	441	5 445	1 114	-	575	575	-	-	-
<b>Community Assets</b>	1 169	6 585	1 754	-	1 459	1 459	700	-	-
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	422	145	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	76	-	-	-	-	-	-	-
<b>Transport Assets</b>	5 382	-	7 419	6 400	4 550	4 550	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>
<i>Roads Infrastructure</i>	13 411	18 616	341	45 288	78 724	78 724	2 189	-	-
<i>Storm water Infrastructure</i>	3 559	8 108	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	12 332	17 827	3 040	-	1 277	1 277	700	6 271	6 554
<i>Water Supply Infrastructure</i>	35 760	39 179	2 040	5 000	3 800	3 800	15 652	35 228	36 245
<i>Sanitation Infrastructure</i>	39 158	27 342	93 411	31 668	27 500	27 500	21 034	-	-
<i>Solid Waste Infrastructure</i>	6 766	1 087	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>110 987</b>	<b>112 159</b>	<b>98 832</b>	<b>81 956</b>	<b>111 302</b>	<b>111 302</b>	<b>39 575</b>	<b>41 499</b>	<b>42 799</b>
Community Facilities	3 165	3 727	640	-	2 434	2 434	700	-	-
Sport and Recreation Facilities	441	5 524	1 114	-	575	575	-	-	-
<b>Community Assets</b>	<b>3 606</b>	<b>9 251</b>	<b>1 754</b>	<b>-</b>	<b>3 009</b>	<b>3 009</b>	<b>700</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings	865	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>CAPITAL EXPENDITURE</b>									
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	152	1 556	451	50	2 470	2 470	690	-	-
Furniture and Office Equipment	1 809	951	363	374	414	414	147	-	-
Machinery and Equipment	20 266	2 250	8	50	730	730	589	-	-
Transport Assets	7 113	-	7 419	6 400	4 550	4 550	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>122 476</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>1 202 754</b>	<b>1 250 872</b>	<b>1 393 787</b>	<b>1 447 076</b>	<b>1 400 578</b>	<b>1 400 578</b>	<b>1 402 199</b>	<b>1 401 635</b>	<b>1 400 311</b>
Roads Infrastructure	160 201	142 124	150 945	192 013	222 764	222 764	220 767	216 372	211 757
Storm water Infrastructure	43 877	61 306	60 813	60 320	48 955	48 955	48 467	47 955	47 417
Electrical Infrastructure	133 572	151 327	152 235	148 656	141 747	141 747	138 744	141 127	143 598
Water Supply Infrastructure	205 210	232 793	229 110	226 859	224 270	224 270	232 723	260 393	288 701
Sanitation Infrastructure	334 579	333 161	468 095	490 735	441 714	441 714	453 440	443 667	433 406
Solid Waste Infrastructure	67 829	69 643	66 059	62 475	55 744	55 744	46 935	37 685	27 973
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>945 269</b>	<b>990 353</b>	<b>1 127 257</b>	<b>1 181 058</b>	<b>1 135 194</b>	<b>1 135 194</b>	<b>1 141 077</b>	<b>1 147 199</b>	<b>1 152 853</b>
Community Assets	278	246	5 358	5 235	3 103	3 103	3 803	3 803	3 803
Heritage Assets	-	-	-	-	-	-	-	-	-
Investment properties	68 565	67 393	67 393	67 393	67 262	67 262	67 262	67 262	67 262
Other Assets	85 140	89 869	87 946	86 023	88 716	88 716	87 732	86 698	85 613
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	273	214	154	93	99	99	41	-	-
Computer Equipment	5 643	6 321	6 642	5 930	6 996	6 996	6 987	6 253	5 483
Furniture and Office Equipment	5 376	5 677	4 342	4 108	4 668	4 668	4 235	3 627	2 988
Machinery and Equipment	6 490	6 369	5 590	4 848	5 169	5 169	4 987	4 179	3 329
Transport Assets	43 889	42 507	47 184	50 466	47 539	47 539	44 243	40 783	37 149
Land	41 832	41 922	41 922	41 922	41 832	41 832	41 832	41 832	41 832
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>1 202 754</b>	<b>1 250 872</b>	<b>1 393 787</b>	<b>1 447 076</b>	<b>1 400 578</b>	<b>1 400 578</b>	<b>1 402 199</b>	<b>1 401 635</b>	<b>1 400 311</b>
<b>EXPENDITURE OTHER ITEMS</b>	<b>153 848</b>	<b>194 750</b>	<b>166 986</b>	<b>184 222</b>	<b>191 742</b>	<b>191 742</b>	<b>194 004</b>	<b>201 221</b>	<b>208 375</b>
Depreciation	32 476	34 188	41 321	35 541	43 848	43 848	40 079	42 063	44 123
Repairs and Maintenance by Asset Class	121 372	160 562	125 666	148 681	147 895	147 895	153 925	159 159	164 252
Roads Infrastructure	25 447	41 776	26 062	28 898	27 892	27 892	31 405	32 472	33 512
Storm water Infrastructure	84	26	30	210	210	210	260	269	277
Electrical Infrastructure	13 609	13 604	12 053	15 283	13 690	13 690	14 916	15 423	15 916
Water Supply Infrastructure	18 914	26 083	17 986	21 459	21 445	21 445	21 830	22 572	23 294
Sanitation Infrastructure	27 303	35 759	32 070	34 231	34 856	34 856	35 106	36 300	37 461
Solid Waste Infrastructure	3 683	2 135	3 327	4 718	3 731	3 731	3 617	3 740	3 860
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>Infrastructure</b>	89 039	119 382	91 528	104 798	101 825	101 825	107 133	110 776	114 321
Community Facilities	15 983	15 197	11 244	13 604	13 449	13 449	13 882	14 354	14 814
Sport and Recreation Facilities	429	1 645	159	394	1 532	1 532	338	350	361
<b>Community Assets</b>	16 412	16 842	11 403	13 998	14 981	14 981	14 221	14 704	15 175
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	24	11	-	-	-	-	31	32	33
Non-revenue Generating	-	-	21	40	60	60	31	32	33
<b>Investment properties</b>	24	11	21	40	60	60	61	63	65
Operational Buildings	8 743	8 342	6 816	10 533	11 286	11 286	12 266	12 683	13 089
Housing	1 394	1 705	839	818	800	800	744	769	794
<b>Other Assets</b>	10 137	10 047	7 655	11 352	12 086	12 086	13 010	13 453	13 883
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	8 324	8 777	9 905	10 375	10 375	10 139	10 484	10 820
<b>Intangible Assets</b>	-	8 324	8 777	9 905	10 375	10 375	10 139	10 484	10 820
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	236	223	217	206	206	206	222	229	236
<b>Machinery and Equipment</b>	990	888	1 812	764	1 058	1 058	1 050	1 085	1 120
<b>Transport Assets</b>	4 533	4 845	4 252	7 618	7 304	7 304	8 089	8 364	8 632
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	153 848	194 750	166 986	184 222	191 742	191 742	194 004	201 221	208 375
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	52,4%	54,0%	25,2%	48,5%	30,5%	30,5%	73,9%	92,3%	48,6%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	233,7%	199,2%	66,3%	121,2%	85,1%	85,1%	76,9%	91,0%	47,1%
<i>R&amp;M as a % of PPE &amp; Investment Property</i>	10,1%	12,2%	8,4%	9,6%	9,8%	9,8%	10,3%	10,6%	11,0%
<i>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</i>	16,4%	17,6%	10,4%	12,6%	12,5%	12,5%	12,5%	13,3%	12,4%

## 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 2026/2027 draft capital budget allocation for renewal of existing assets amounts to 73,9% which is marginally more than the National treasury requirement. The recommendation on repairs and maintenance is met as the repairs and maintenance spends as a percentage of written down value of assets is 10.3%. 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>									
<b>Water:</b>									
Piped water inside dwelling	37 493	38 617	40 105	41 308	41 308	41 308	42 548	43 824	44 920
Piped water inside yard (but not in dwelling)	13 167	13 562	13 969	14 388	14 388	14 388	14 820	15 264	15 646
Using public tap (at least min.service level)	7 887	8 124	8 397	8 681	8 681	8 681	8 941	9 209	9 439
Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	58 546	60 303	62 471	64 377	64 377	64 377	66 309	68 297	70 004
Using public tap (< min.service level)	206	206	212	220	220	220	220	220	226
Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
No water supply	2 492	2 567	2 644	1 900	1 900	1 900	1 750	1 550	1 589
<i>Below Minimum Service Level sub-total</i>	2 698	2 773	2 856	2 120	2 120	2 120	1 970	1 770	1 814
<b>Total number of households</b>	<b>61 244</b>	<b>63 076</b>	<b>65 327</b>	<b>66 497</b>	<b>66 497</b>	<b>66 497</b>	<b>68 279</b>	<b>70 067</b>	<b>71 819</b>
<b>Sanitation/sewerage:</b>									
Flush toilet (connected to sewerage)	18 100	18 643	19 202	19 778	19 778	19 778	20 371	20 982	21 507
Flush toilet (with septic tank)	14 512	14 947	15 423	15 500	15 500	15 500	15 505	15 515	15 903
Chemical toilet	84	84	87	70	70	70	70	70	72
Pit toilet (ventilated)	144	144	148	130	130	130	130	130	133
Other toilet provisions (> min.service level)	7 560	7 560	7 787	7 790	7 790	7 790	7 790	7 790	7 985
<i>Minimum Service Level and Above sub-total</i>	40 399	41 378	42 647	43 268	43 268	43 268	43 866	44 487	45 599
Bucket toilet	65	65	60	30	30	30	30	30	31
Other toilet provisions (< min.service level)	150	150	130	100	100	100	100	100	103
No toilet provisions	1 373	1 373	950	500	500	500	500	500	513
<i>Below Minimum Service Level sub-total</i>	1 588	1 588	1 140	630	630	630	630	630	646
<b>Total number of households</b>	<b>41 987</b>	<b>42 966</b>	<b>43 787</b>	<b>43 898</b>	<b>43 898</b>	<b>43 898</b>	<b>44 496</b>	<b>45 117</b>	<b>46 245</b>
<b>Energy:</b>									
Electricity (at least min.service level)	40	50	50	39	39	39	39	39	39
Electricity - prepaid (min.service level)	7 800	7 600	7 600	8 500	8 500	8 500	8 500	8 500	8 500
<i>Minimum Service Level and Above sub-total</i>	7 840	7 650	7 650	8 539	8 539	8 539	8 539	8 539	8 539
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>7 840</b>	<b>7 650</b>	<b>7 650</b>	<b>8 539</b>	<b>8 539</b>	<b>8 539</b>	<b>8 539</b>	<b>8 539</b>	<b>8 539</b>
<b>Refuse:</b>									
Removed at least once a week	42 915	43 926	43 926	43 926	43 926	43 926	43 926	43 926	43 926
<i>Minimum Service Level and Above sub-total</i>	42 915	43 926	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	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	<b>42 915</b>	<b>43 926</b>	<b>43 926</b>	<b>43 926</b>	<b>43 926</b>	<b>43 926</b>	<b>43 926</b>	<b>43 926</b>	<b>43 926</b>
<b>Households receiving Free Basic Service</b>									
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	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>									
Water (6 kilolitres per indigent household per month)	(11 869)	(13 510)	(14 977)	(16 051)	(15 483)	(15 483)	(15 483)	(16 722)	(17 290)
Sanitation (free sanitation service to indigent households)	(13 450)	(13 672)	(14 934)	(15 677)	(14 805)	(14 805)	(14 805)	(15 471)	(15 997)
Electricity/other energy (50kwh per indigent household per month)	(5 156)	(6 133)	(6 416)	(7 672)	(6 676)	(6 676)	(6 676)	(7 210)	(7 455)
Refuse (removed once a week for indigent households)	(15 079)	(15 392)	(16 764)	(17 592)	(16 618)	(16 618)	(16 618)	(18 599)	(19 231)
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>	-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	<b>(45 554)</b>	<b>(48 707)</b>	<b>(53 091)</b>	<b>(56 991)</b>	<b>(53 582)</b>	<b>(53 582)</b>	<b>(53 582)</b>	<b>(58 002)</b>	<b>(59 974)</b>
<b>Highest level of free service provided per household</b>									
Property rates (R value threshold)	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000	100 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)	190	202	213	224	224	224	234	242	249
Electricity (kwh per household per month)	70	70	70	70	70	70	70	70	70
Refuse (average litres per week)	213	226	238	250	250	250	280	290	299
<b>Revenue cost of subsidised services provided (R'000)</b>									
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	(9 633)	(9 763)	(11 737)	(18 698)	(1 229)	(1 229)	(1 229)	(1 290)	(1 334)
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	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	<b>(9 633)</b>	<b>(9 763)</b>	<b>(11 737)</b>	<b>(18 698)</b>	<b>(1 229)</b>	<b>(1 229)</b>	<b>(1 229)</b>	<b>(1 290)</b>	<b>(1 334)</b>

## 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 53,5 million in 2026/2027, increasing to R 59,9 million in 2028/2029. This is covered by the municipality's equitable share allocation from national government. The budgeted amount does not include the estimated cost of R 30,8 million for the ± 21 837 informal settlements. In addition, the impact of the recent indigent policy amendments is yet to be determined.
4. The Threshold to receive FBE in Theewaterskloof is two times the state old age pension. This threshold was decided on after considering 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

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- **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.

Theewaterskloof did not developed budget guidelines for the 2026/2027 financial year, a decision was made by the Budget Steering Committee that the budget circular from National Treasury with their guidelines will be accepted. Various Budget Steering Committee meetings were held where the draft budget was discussed. These meetings were held as follows:

- 09 February 2026
- 17 February 2026
- 06 March 2026
- 17 March 2026

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 2025/2026 budget cycle was approved by Council on the 22<sup>nd</sup> of August 2025, 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, and review will be table for approval March 2026.

- **Process for consultation with each group of stakeholders and outcomes**  
Following the tabling of the draft budget in March 2026, local input will be solicited via notices published in all newspapers and notices at all town offices as well as the website. Comments on the IDP and Budget will be made by the public via verbal presentations, facsimiles, emails and in the form of correspondence to the municipality and will be considered for incorporation as part of the final budget approval process.
- **Stakeholders involved in consultations**  
The draft budget will be provided to National Treasury and Provincial Treasury in April 2026 for their consideration in line with S23 of the MFMA.
- **Process and media used to provide information on the Budget to the community**  
The Municipality's consultation process on its draft IDP and budget will be held during April 2026, where various community organisations and representatives may/will come forward to give input. Community representatives and organisations had to review the priorities given previously to ascertain whether it has been captured as priorities during the 2026/2027 IDP process.
- **Methods employed to make the Budget document available (including websites)**  
In compliance with the Municipal Finance Management Act and the Municipal Systems Act with regards to the advertising of Budget Documents (including the Tariffs, Fees and Charges for 2026/2027), advertisements will be placed in The Local newspapers. The information relating to resolutions and budget documentation will be displayed on the notice boards in the municipal offices as well as libraries.

In compliance with S22 of the MFMA, the Budget documentation will be published on the municipality's website following the tabling thereof at Council on the 31<sup>st</sup> of March 2026 and the approval thereof in May 2026.

### **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 2026/2027 MTREF, based on the approved 2025/2026 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**

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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 1<sup>st</sup> 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.

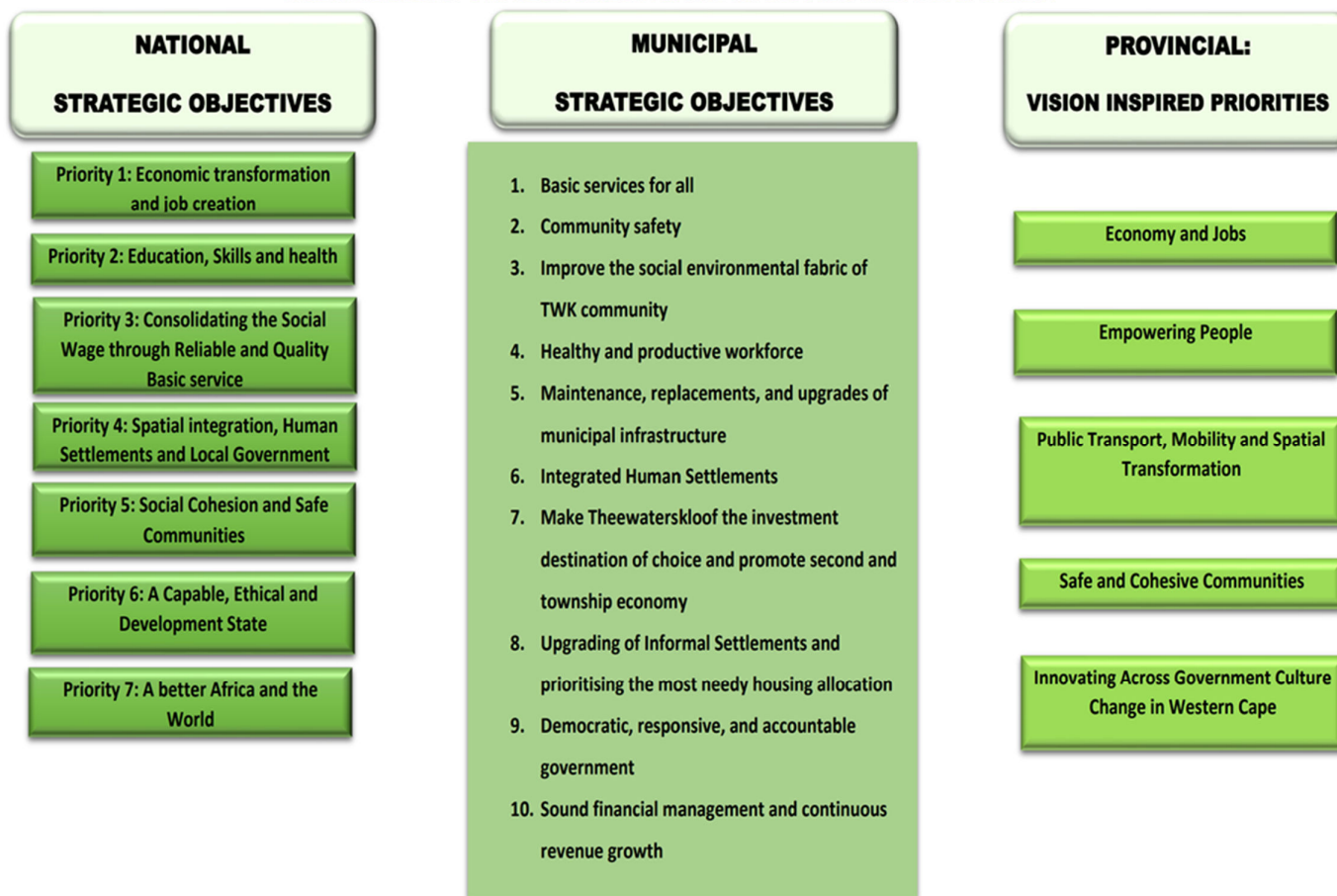
### **Mission of Theewaterskloof Municipality**

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 2025/2026 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	MTDP Service Outcome	IUDF	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	259 336	276 509	298 755	332 102	323 456	323 456	327 948	338 811	348 559
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2	4 981	2 213	2 275	1 724	2 241	2 241	1 988	2 056	2 121
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	339	1 251	523	5 633	4 045	4 045	3 741	3 868	3 991
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	395	-	-	1 114	2 862	2 862	3 772	3 900	4 025
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	-	1 686	1 565	1 931	1 931	1 931	1 913	1	1
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	SO6	366 489	398 173	408 036	459 437	480 461	480 461	510 370	529 298	545 193
Basic Service Delivery	Improved Environmental Management	SO7	-	-	-	-	-	-	-	-	-
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	8 419	27 222	36 173	35 160	49 166	49 166	49 431	51 112	52 747
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing Projects,	SO9	24 142	845	5 275	12 080	11 339	11 339	-	-	-
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	-	577	-	1 368	1 368	1 368	1 077	1 113	1 149
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12	-	-	-	-	-	-	-	-	-
Allocations to other priorities											
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>664 099</b>	<b>708 476</b>	<b>752 602</b>	<b>850 549</b>	<b>876 868</b>	<b>876 868</b>	<b>900 238</b>	<b>930 159</b>	<b>957 787</b>

## Reconciliation between the IDP strategic objectives and budgeted operating expenditure (Table SA5)

Strategic Objective	MTDP Service Outcome	IUDF	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	66 783	73 496	80 754	93 754	90 579	90 579	88 028	91 021	93 933
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2	44 794	40 040	37 427	41 072	44 912	44 912	37 513	38 788	40 029
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	40 339	31 608	40 896	47 047	44 825	44 825	47 342	48 952	50 519
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	52 843	66 043	33 721	34 023	37 174	37 174	35 868	37 153	38 401
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	–	12 738	12 790	15 269	14 900	14 900	20 279	20 969	21 641
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	SO6	526 261	585 571	494 077	537 008	565 297	565 297	553 332	572 701	591 684
Basic Service Delivery	Improved Environmental Management	SO7	3 481	4 576	2 802	2 873	3 416	3 416	3 761	3 889	4 013
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	61 200	53 793	60 711	68 226	79 118	79 118	77 167	79 791	82 344
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing	SO9	9 626	8 526	13 616	20 835	19 930	19 930	8 434	8 721	9 000
Basic Service Delivery	Upgrading of informal Settlements and Prioritising the most needy in housing allocation	SO10	–	8 403	7 798	7 234	6 938	6 938	7 463	7 716	7 963
Local Economic Development	Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	SO11	–	10 628	10 896	15 211	13 577	13 577	13 891	14 363	14 823
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12	–	1 676	1 999	1 552	3 797	3 797	2 420	2 502	2 582
<b>Allocations to other priorities</b>											
<b>Total Expenditure</b>			<b>805 328</b>	<b>897 096</b>	<b>797 488</b>	<b>884 103</b>	<b>924 464</b>	<b>924 464</b>	<b>895 497</b>	<b>926 567</b>	<b>956 934</b>

Reconciliation between the IDP strategic objectives and budgeted capital expenditure  
(Table SA6)

Strategic Objective	MTDP Service Outcome	IUDF	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	S01	1 186	–	1 081	–	1 550	1 550	17	–	–
Good Governance	To provide democratic, responsive and accountable government for the local communities	S02	77	179	75	–	–	–	83	–	–
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	S03	227	135	–	–	–	–	–	–	–
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	S04	3 357	2 575	–	6 874	8 164	8 164	867	–	–
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	S05	–	45	26 450	–	–	–	–	–	–
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	S06	100 155	81 769	2 975	36 668	33 153	33 153	37 685	41 499	42 799
Basic Service Delivery	Improved Environmental Management	S07	4	–	–	–	–	–	150	–	–
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	S08	8 066	1 124	8	–	–	–	10	–	–
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing	S09	31 728	39 199	77 609	45 288	78 724	78 724	2 189	–	–
Basic Service Delivery	Upgrading of informal Settlements and Prioritising the most needy in housing allocation	S010	–	–	–	–	–	–	–	–	–
Local Economic Development	Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	S011	–	1 140	629	–	–	884	700	–	–
Local Economic Development	Promote the second and Township economy (SMME Development)	S012	–	–	–	–	–	–	–	–	–
<b>Allocations to other priorities</b>											
<b>Total Capital Expenditure</b>			<b>144 799</b>	<b>126 167</b>	<b>108 827</b>	<b>88 830</b>	<b>121 591</b>	<b>122 476</b>	<b>41 700</b>	<b>41 499</b>	<b>42 799</b>

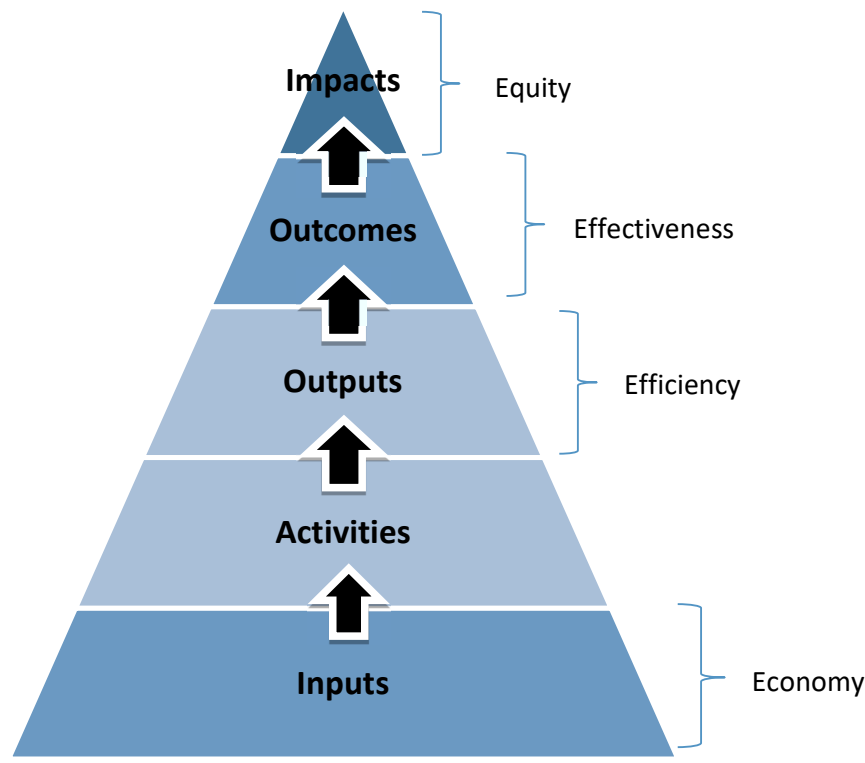
## 8. Measurable performance objectives and Indicators

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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 2026/2027 MTREF.

Key financial indicators and ratios (table SA8)

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowing Management</b>											
Credit Rating		-	-	-	-	-	-	-			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6,2%	7,0%	7,8%	7,8%	9,6%	9,6%	9,6%	7,3%	6,8%	6,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7,6%	8,9%	8,3%	8,1%	10,2%	10,2%	10,2%	7,3%	6,8%	6,5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	421,5%	0,0%	0,0%	151,7%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>											
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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1,0	0,4	0,4	0,3	0,3	0,3	0,3	0,4	0,5	0,6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,0	0,4	0,4	0,3	0,3	0,3	0,3	0,4	0,5	0,6
Liquidity Ratio	Monetary Assets/Current Liabilities	0,7	0,2	0,2	0,1	0,2	0,2	0,2	0,3	0,4	0,5
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	129,5%	134,3%	132,0%	119,1%	122,2%	122,2%	122,2%	125,8%	125,8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		129,5%	134,3%	132,0%	119,1%	122,2%	122,2%	122,2%	125,8%	125,8%	125,8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17,6%	15,9%	15,6%	15,0%	12,1%	12,1%	12,1%	11,6%	11,2%	10,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors to Cash and Investments		136,7%	1202,1%	1230,6%	1536,9%	15730,8%	15730,8%	15730,8%	2493,4%	1371,8%	723,4%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	3997	2012571	2137761	3 997,00	3 997,00	3 997,00	3 997,00	3 997	3 997	3 997
	Total Volume Losses (kW) non technical	0			-	-	-	-	-	-	-
	Total Cost of Losses (Rand '000)	-	2 707	3 086	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	3,69%	3,69%	3,69%	3,69%	3,69%	3,69%	3,69%
Water Volumes :System input	Bulk Purchase	0	0	0	-	-	-	-	-	-	-
	Water treatment works	0	0	0	-	-	-	-	-	-	-
	Natural sources	0	0	0	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 748	1300755	916802	190 775	190,775	190,775	190 775	910,775	910,775	910,775
	Total Cost of Losses (Rand '000)		8 312	6 210	-	0	0	0	-	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated				16,15	16,15%	16,15%	0,0%	16,15	16,15%	16,15%
Employee costs	Employee costs/(Total Revenue - capital revenue)	37,2%	38,9%	37,4%	37,1%	36,4%	36,4%	36,4%	35,0%	35,0%	35,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39,1%	40,7%	39,2%	38,9%	38,2%	38,2%	38,0%	36,5%	36,6%	36,7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	18,3%	22,7%	16,7%	17,5%	17,1%	17,1%	17,8%	17,1%	17,1%	17,1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9,8%	10,7%	11,8%	9,8%	11,4%	11,4%	11,4%	9,5%	9,6%	9,7%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	24,2	31,1	24,6	21,4	21,8	21,8	33,1	40,5	46,5	47,9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16,9%	14,3%	14,2%	14,8%	9,3%	9,3%	9,3%	8,7%	8,3%	8,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1,3	0,2	0,2	0,2	0,0	0,0	0,0	0,1	-	-

## 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 2026/2027 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 7.3 per cent in 2026/2027 and 6.8 per cent in 2027/2028 and 6.5 per cent in 2028/29.
- 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 2026/2027 the current ratio is 0.4, 2027/2028 0.5 and 0.6 in 2028/2029. 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 1 indicates a shortage in cash to meet creditor obligations. The ratio is forecast at 0.3 in 2026/27, 0.4 in 2027/2028 and 0.5 in 2028/2029.

### 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 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**

The municipality has managed to ensure that their current creditors are settled within the legislated 30 days of invoice. The municipality endeavours to fulfil its commitments and ensure payment to Eskom.

### **Other Indicators**

- The electricity distribution losses have been set at 3,997,000 kw for 2026/2027. 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 910,775,000 kl. 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 are 35% in 2026/2027 and 2027/2028 and 35,1% in 2028/2029 the MTREF.

### **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 2026/2027 financial year R 53,5 million provision have been made for indigent's household in the budget but do not include the estimated cost of services of ± 21 837 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).



# Drinking Water Quality and Wastewater Management

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## Executive Summary

These regulatory assessments is an innovative and unique programme in South Africa and is an incentive-based regulation.

This programme seeks to induce changes in the behavior 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.

The Theewaterskloof Municipality has demonstrated significant improvement in both drinking water quality and wastewater management over recent assessment cycles. The Blue Drop score improved from 64.18% (2014) to 89.6% (2023), while the Green Drop score improved from 56% (2013) to 87% (2021).

Despite these achievements, key areas of improvement remain. These include alignment of compliance monitoring with SANS 241 requirements, improving effluent compliance at certain wastewater treatment works, strengthening monitoring programmes, and optimisation of treatment processes.

The Green Drop Audit Report for the 2023/24 cycle is still outstanding. The municipality is currently engaged in the 2024/25 Blue Drop assessment process.

Theewaterskloof Municipality remains committed to continuous improvement and achieving full regulatory compliance.

## Key Areas for Improvement

- Alignment of monitoring programmes with SANS 241 drinking water standards
- Improvement of sampling frequency compliance
- Verification and calibration of water meters and flow data
- Strengthening risk-based monitoring programmes
- Improvement of final effluent compliance at wastewater treatment works
- Structured and consistent operational monitoring
- Optimisation of treatment processes (C:N:P balance)
- Addressing non-compliance at specific plants such as Grabouw

## Conclusion

The municipality continues to perform well and shows a strong trajectory toward regulatory excellence. Addressing the identified improvement areas will further strengthen compliance and support achievement of Blue Drop and Green Drop certification.

## **9. Overview of Budget Related Policies**

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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 which 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 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 draft 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 increases based on average CPI of 4% plus 0.75% and a notch increase of 2.5% has been provided for in draft budget.
- **Councillors Remuneration:**
  - 6% 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 9,29% (With the final approval of NERSA)
- **Bulk Water Tariff:**
  - Overberg Water has proposed a 10% 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	2026/2027
Property Rates	5%
Water	8%
Sewerage	4,5%
Refuse removal	11,92%
Electricity (Subject to NERSA approval)	8%

- **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 85%. 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 2026/2027 financial year.

- **Indigents**

We provide for 6 380 indigents households excl. the ± 21 837 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 53,5 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

## **Financial Modelling and Key Planning Drivers**

As part of the compilation of the 2026/2027 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 2026/2027 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 2026/2027 budget must 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 10<sup>th</sup> and 11<sup>th</sup> of February 2026.

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 150 million** in 2025/2026 to **R 157,9 million** 2026/2027.

<b>Years</b>	<b>Equitable share '000</b>	<b>Indigent subsidy '000</b>	<b>Subsidy as a % of Equitable Share</b>
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	56 317	38%
2026/2027	157 971	53 582	34%

It is anticipated that Free Basic Services will cost the municipality R 53,5 million in 2026/2027. The budgeted amount does not include the estimated cost of R 30,8 million for the ± 21 837.

## **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 are 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 2026/2027 MTREF will be tabled before Council on 31 March 2026 for community consultation and will be published on the municipality's website, and hard copies made available at customer care offices, municipal notice boards and various libraries.

All documents in the appropriate format (electronic and printed) will be 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.

Ward Committees and Town Advisory Forum, which serve as the representative forums of stakeholders and form the link between the Municipality and the community, will be utilised to facilitate the community consultation process during April 2026. The applicable dates and venue will be published in all the local newspapers.

## 11. Overview of Budget and Funding

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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 85 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 utility price increases. Determining tariff escalation 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 408,9 million for the 2026/2027 financial year and increasing to R 436,3 million for the 2028/2029 financial year

Operational grants and subsidies amount to R 180,2 million, R 185,7 million and R 189,5 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.

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

Monetary investments by type (Table SA15)

Investment type	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand									
Investments									
Bank Repurchase Agreements									
Total Bank Repurchase Agreements	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions									
Total Deposit Taking Institutions	-	-	-	-	-	-	-	-	-
Derivative Financial Assets									
Total Derivative Financial Assets	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)									
Total Guaranteed Endowment Policies (Sinking)	-	-	-	-	-	-	-	-	-
Interest Rate Swaps									
Total Interest Rate Swaps	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks									
Listed/Unlisted Bonds and Stocks	180	249	274	16 429	274	274	274	274	274
Total Listed/Unlisted Bonds and Stocks	179 951	248 817	273 643	16 428 680	273 643	273 643	273 643	273 643	273 643
Total Investments	179 951	248 817	273 643	16 428 680	273 643	273 643	273 643	273 643	273 643

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

Detail of borrowings (Table SA17)

Borrowing - Categorised by type R thousand	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowings</b>									
<b>Annuity and Bullet Loans</b>									
Banks	181 287	154 400	124 653	113 549	104 401	104 401	88 414	74 841	65 170
Development Bank of South Africa	-	-	-	-	-	-	-	-	-
<b>Total Annuity and Bullet Loans</b>	181 287	154 400	124 653	113 549	104 401	104 401	88 414	74 841	65 170
<b>Total Borrowings</b>	181 287	154 400	124 653	113 549	104 401	104 401	88 414	74 841	65 170

### 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 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Revenue - Functional</b>										
<b>Receipts</b>										
Property rates	130 393	149 082	157 204	164 590	165 289	165 289	165 289	177 139	183 162	189 023
Service charges	228 345	265 235	296 988	307 731	319 897	319 897	319 897	352 542	364 528	376 193
Other revenue	16 807	23 566	22 421	56 218	57 579	57 579	57 579	34 166	35 328	36 458
Transfers and Subsidies - Operational	144 889	189 864	60 366	166 497	162 773	162 773	162 773	180 298	185 741	189 548
Transfers and Subsidies - Capital	53 130	77 999	103 395	72 237	30 487	30 487	30 487	33 250	36 086	37 217
Interest	10 653	6 135	7 918	9 391	6 246	6 246	6 246	6 011	6 215	6 414
Dividends	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees	(586 937)	(606 299)	(577 538)	(643 794)	(644 332)	(644 332)	(644 332)	(670 675)	(741 924)	(764 529)
Finance charges	(14 073)	(21 623)	(16 637)	(24 274)	(33 274)	(33 274)	(33 274)	(7 804)	(8 069)	(8 327)
Transfers and Subsidies	(8 427)	(8 123)	(4 916)	(12 080)	(11 549)	(11 549)	(11 549)	(12)	(12)	(13)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>(25 220)</b>	<b>75 837</b>	<b>49 202</b>	<b>96 516</b>	<b>53 116</b>	<b>53 116</b>	<b>53 116</b>	<b>104 915</b>	<b>61 055</b>	<b>61 985</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE	1 072	678	1 207	50	50	50	50	872	901	930
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(1 047)	6 157	(692)	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets	(142 504)	(124 363)	(41 146)	(88 780)	(36 088)	(36 088)	(36 088)	(78 700)	(41 591)	(42 204)
Retention (Capital)	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(141 433)</b>	<b>(124 731)</b>	<b>(33 782)</b>	<b>(89 422)</b>	<b>(36 038)</b>	<b>(36 038)</b>	<b>(36 038)</b>	<b>(77 828)</b>	<b>(40 690)</b>	<b>(41 273)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	103 715	-	-	10 000	-	-	-	-	-	-
Increase (decrease) in consumer deposits	518	659	718	391	343	343	343	360	378	397
<b>Payments</b>										
Repayment of borrowing	(17 646)	(21 298)	(14 896)	(21 257)	(33 477)	(33 477)	(33 477)	(20 114)	(15 987)	(13 573)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>86 587</b>	<b>(20 640)</b>	<b>(14 178)</b>	<b>-</b>	<b>(33 134)</b>	<b>(33 134)</b>	<b>(33 134)</b>	<b>(19 753)</b>	<b>(15 609)</b>	<b>(13 175)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(80 066)</b>	<b>(69 534)</b>	<b>1 242</b>	<b>7 094</b>	<b>(16 056)</b>	<b>(16 056)</b>	<b>(16 056)</b>	<b>7 334</b>	<b>4 757</b>	<b>7 536</b>
Cash/cash equivalents at the year begin:	165 982	85 916	16 383	11 736	17 624	17 624	17 624	1 568	8 902	13 659
Cash/cash equivalents at the year end:	85 916	16 383	17 624	18 830	1 568	1 568	1 568	8 902	13 659	21 195

### 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Cash and investments available</b>										
Cash/cash equivalents at the year end	85 916	16 383	17 624	18 830	1 568	1 568	1 568	8 902	13 659	21 195
Other current investments > 90 days	-	-	-	-	-	-	-	-	-	-
Non current Investments	13 829	249	274	9 341	274	274	274	274	274	274
<b>Cash and investments available:</b>	<b>99 745</b>	<b>16 632</b>	<b>17 898</b>	<b>28 171</b>	<b>1 842</b>	<b>1 842</b>	<b>1 842</b>	<b>9 176</b>	<b>13 933</b>	<b>21 469</b>
<b>Application of cash and investments</b>										
Unspent conditional transfers	-	-	-	652	3 761	3 761	3 761	3 761	3 761	3 761
Unspent borrowing										
Statutory requirements										
Other working capital requirements	66 157	122 847	148 271	213 643	154 876	154 876	154 876	125 426	84 920	44 764
Other provisions	36 528	40 743	44 116	47 506	37 114	37 114	37 114	38 970	40 919	42 964
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	50 052	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>	<b>152 737</b>	<b>163 590</b>	<b>192 387</b>	<b>261 801</b>	<b>195 752</b>	<b>195 752</b>	<b>195 752</b>	<b>168 157</b>	<b>129 600</b>	<b>91 490</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>	<b>(52 992)</b>	<b>(146 959)</b>	<b>(174 489)</b>	<b>(233 630)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(158 982)</b>	<b>(115 667)</b>	<b>(70 021)</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>	<b>(52 992)</b>	<b>(146 959)</b>	<b>(174 489)</b>	<b>(233 630)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(193 910)</b>	<b>(158 982)</b>	<b>(115 667)</b>	<b>(70 021)</b>

From the above table the cash and investments available total positive R 9,1 million in the 2026/2027 financial year and increase to R 13,9 million by 2027/2028, 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 monthly 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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	85 916	16 383	17 624	18 830	1 568	1 568	1 568	8 902	13 659	21 195
Cash + investments at the yr end less applications - R'000	(52 992)	(146 959)	(174 489)	(233 630)	(193 910)	(193 910)	(193 910)	(158 982)	(115 667)	(70 021)
Cash year end/monthly employee/supplier payments	1,3	0,2	0,3	0,2	0,0	0,0	0,0	0,1	0,2	0,3
Surplus/(Deficit) excluding depreciation offsets: R'000	(85 804)	(108 564)	58 554	38 733	72 812	72 812	72 812	37 990	39 678	38 070
Service charge rev % change - macro CPIX target exclusive	N.A.	5,9%	3,1%	2,4%	(4,9%)	(6,0%)	(6,0%)	1,1%	(2,6%)	(2,8%)
Cash receipts % of Ratepayer & Other revenue	78,8%	84,6%	86,1%	85,1%	86,1%	86,1%	86,1%	85,1%	85,1%	85,1%
Debt impairment expense as a % of total billable revenue	24,3%	19,3%	20,1%	21,5%	20,2%	20,2%	20,2%	18,3%	18,3%	18,3%
Capital payments % of capital expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	116,1%	0,0%	0,0%	60,3%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations								100,0%	100,0%	100,0%
Current consumer debtors % change - incr(decr)	N.A.	28,4%	(12,1%)	15,8%	18,6%	0,0%	0,0%	6,8%	6,5%	6,3%
Long term receivables % change - incr(decr)	N.A.	445,6%	41,0%	(29,1%)	41,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	10,1%	12,2%	8,4%	9,6%	9,8%	9,8%	10,3%	10,6%	11,0%	0,0%
Asset renewal % of capital budget	7,3%	5,4%	0,3%	0,0%	0,0%	0,0%	0,0%	0,2%	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 2026/2027 MTREF shows positive R 8,9 million, R 13,6 million and R 21,1 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 Cash year end/monthly employee/supplier payments*

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 is 0.1 over for the period 2026/2027, 0.2 in 2027/2028 and 0.3 in 2028/2029 the outer years of the MTREF. Currently it is estimated that the municipality will have 0 months' cash available (2026/2027). 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 2026/2027 MTREF the indicative outcome is a surplus excluding depreciation off sets of R 37,9 million, R 39,6 million and R 38,0 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 Service charge rev % change - macro CPIX target exclusive*

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 2026/2027 MTREF is 1.1% and decreases to negative 2.6% in 2027/2028 and negative 2.8% in 2028/2029 for the outer years. The outcome is lower than it should be due to the slowdown in the economy and a reduction in consumption patterns. 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 85.1 per cent over the MTREF. Given that the assumed collection rate for rates and service charges was based on an 85 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 01 assumption that the provision for debt impairment (doubtful and bad debts) must be increased to offset under-collection of billed revenues. The provision was appropriated at 18.3 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. Borrowing equates to 0 per cent of own funded capital, as the municipality has not acquired any loans following the results of the credit assessment conducted the municipality.

#### *1.5.1.10 Grants % of Govt. legislated/gazetted allocations*

The purpose of this measure is mainly to ensure that all available transfers from national and provincial governments 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 Current consumer debtors % change and Long term receivables % change*

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 2026/2027 financial year for current consumer debtors is 6.8% and long-term receivables percentage change is 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 objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar

to the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table SA34b.

## 12. Expenditure on allocations and grant programmes

Expenditure on allocations and grant programmes (Table SA19)

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government</b>									
Local Government Equitable Share	120 101	131 583	140 900	150 030	150 030	150 030	157 971	166 048	169 463
Expanded Public Works Programme [Schedule 5B]	2 061	1 684	1 563	1 930	1 930	1 930	1 912	-	-
Local Government Financial Management Grant [Schedule 5B]	1 650	1 568	1 752	1 900	1 900	1 900	2 000	2 100	2 200
Municipal Infrastructure Grant [Schedule 5B]	3 794	3 081	3 280	4 131	4 629	4 629	4 785	4 595	4 728
Integrated National Electrification Programme [Schedule 5B]	-	-	357	-	192	192	91	818	855
Water Services Infrastructure Grant	1 916	1 225	230	-	-	-	-	-	-
Energy Efficiency and Demand Side Management	-	522	-	-	-	-	-	-	-
Municipal Disaster Response Grant VAT	-	1 120	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>	<b>129 522</b>	<b>140 783</b>	<b>148 083</b>	<b>157 991</b>	<b>158 681</b>	<b>158 681</b>	<b>166 759</b>	<b>173 561</b>	<b>177 245</b>
<b>Total National Government</b>	<b>129 522</b>	<b>140 783</b>	<b>148 083</b>	<b>157 991</b>	<b>158 681</b>	<b>158 681</b>	<b>166 759</b>	<b>173 561</b>	<b>177 245</b>
<b>Provincial Government</b>									
Community Development Workers	61	118	86	113	185	185	118	122	126
Human Settlement Development	160	-	1 488	12 080	138	138	-	-	-
Library Service	2 969	10 210	9 938	10 307	10 307	10 307	11 756	11 873	11 992
Maintenance of Main Roads	9 695	-	-	145	6 445	6 445	165	185	185
Financial Management Capacity Building Grant	144	-	-	-	-	-	1 500	-	-
Municipal Service Delivery and Capacity Building Grant	-	-	-	-	250	250	-	-	-
Municipal Energy Resilience Grant	1 260	500	-	-	-	-	-	-	-
Western Cape Municipal Interventions Grant	390	-	-	-	900	900	-	-	-
LG Public Employment Support Grant	27	180	-	-	-	-	-	-	-
WC Financial Management Capability Grant	-	-	519	-	341	341	-	-	-
Thusong Centre	-	-	140	-	-	-	-	-	-
Municipal Water Resilience Grant	-	-	-	1 650	1 656	1 656	-	-	-
<b>Total Monetary Allocations</b>	<b>14 706</b>	<b>11 009</b>	<b>12 171</b>	<b>24 295</b>	<b>20 221</b>	<b>20 221</b>	<b>13 539</b>	<b>12 180</b>	<b>12 303</b>
<b>Total Provincial Government</b>	<b>14 706</b>	<b>11 009</b>	<b>12 171</b>	<b>24 295</b>	<b>20 221</b>	<b>20 221</b>	<b>13 539</b>	<b>12 180</b>	<b>12 303</b>
<b>District Municipalities</b>									
Safety Projects Grant	-	-	212	-	-	-	-	-	-
<b>Total Monetary Allocations</b>	<b>-</b>	<b>-</b>	<b>212</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>									
Human Settlement Development (in Kind)	-	-	-	-	11 201	11 201	-	-	-
<b>Total Allocations In-kind</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 201</b>	<b>11 201</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/District Municipalities</b>	<b>-</b>	<b>-</b>	<b>212</b>	<b>-</b>	<b>11 201</b>	<b>11 201</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>									
<b>Monetary Allocations</b>									
Public Contributions	-	-	-	4	4	4	-	-	-
National Skills Fund	270	-	-	-	-	-	-	-	-
SETA	-	714	449	-	318	318	-	-	-
<b>Total Monetary Allocations</b>	<b>270</b>	<b>714</b>	<b>449</b>	<b>4</b>	<b>322</b>	<b>322</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>									
Other transfers/grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating/Other Grant Providers</b>	<b>270</b>	<b>714</b>	<b>449</b>	<b>4</b>	<b>322</b>	<b>322</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total operating expenditure of Transfers and Grants</b>	<b>144 498</b>	<b>152 505</b>	<b>160 915</b>	<b>182 290</b>	<b>190 425</b>	<b>190 425</b>	<b>180 298</b>	<b>185 741</b>	<b>189 548</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government</b>									
Municipal Infrastructure Grant [Schedule 5B]	25 294	20 556	21 868	27 537	30 862	30 862	31 901	30 633	31 517
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	2 380	-	1 277	1 277	609	5 453	5 699
Energy Efficiency and Demand Side Management	-	3 478	-	-	-	-	-	-	-
Expanded Public Works Programme [Schedule 5B]	16	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	8 169	1 535	-	-	-	-	-	-
Municipal Disaster Response Grant	-	6 287	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>	<b>25 311</b>	<b>38 489</b>	<b>25 783</b>	<b>27 537</b>	<b>32 139</b>	<b>32 139</b>	<b>32 510</b>	<b>36 086</b>	<b>37 217</b>
<b>Total National Government</b>	<b>25 311</b>	<b>38 489</b>	<b>25 783</b>	<b>27 537</b>	<b>32 139</b>	<b>32 139</b>	<b>32 510</b>	<b>36 086</b>	<b>37 217</b>
<b>Provincial Government</b>									
<b>Monetary Allocations</b>									
Human Settlements	-	-	2 721	10 000	-	-	-	-	-
Informal Settlements	-	-	6 516	34 700	-	-	-	-	-
Regional socio economic projects (RSEP)	634	253	629	-	884	884	700	-	-
Western Cape Municipal Interventions Grant	23 745	39 078	-	-	400	400	-	-	-
Municipal Service Delivery and Capacity Building Grant	78	218	55	-	50	50	-	-	-
Drought Relief	-	-	-	-	-	-	-	-	-
Joint District and Metro Grant	-	-	-	-	-	-	-	-	-
Emergency Municipal Load-Shedding Relief Grant	727	214	-	-	-	-	-	-	-
Municipal Drought Relief (PT)	-	-	-	-	-	-	-	-	-
Sport and Recreation	384	-	-	-	-	-	-	-	-
LG Public Employment Support Grant	1 800	-	-	-	-	-	-	-	-
Western Cape Municipal Financial Recovery Services Grant	-	-	-	-	2 500	2 500	-	-	-
<b>Total Monetary Allocations</b>	<b>27 369</b>	<b>39 763</b>	<b>9 922</b>	<b>44 700</b>	<b>3 834</b>	<b>3 834</b>	<b>700</b>	<b>-</b>	<b>-</b>
<b>Total Provincial Government</b>	<b>27 369</b>	<b>39 763</b>	<b>9 922</b>	<b>44 700</b>	<b>3 834</b>	<b>3 834</b>	<b>700</b>	<b>-</b>	<b>-</b>
<b>District Municipalities</b>									
<b>Monetary Allocations</b>									
Safety Project Grant	193	-	55	-	-	-	-	-	-
<b>Total Monetary Allocations</b>	<b>193</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>									
Other transfers/grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/District Municipalities</b>	<b>193</b>	<b>-</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grant Providers</b>									
<b>Monetary Allocations</b>									
SANRAL	274	-	-	-	-	-	-	-	-
Donations	45	-	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>	<b>318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations In-kind</b>									
Other transfers/grants [insert description]	-	-	-	-	-	-	-	-	-
<b>Total Allocations In-kind</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital/Other Grant Providers</b>	<b>318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>	<b>53 191</b>	<b>78 252</b>	<b>35 759</b>	<b>72 237</b>	<b>35 974</b>	<b>35 974</b>	<b>33 210</b>	<b>36 086</b>	<b>37 217</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>197 689</b>	<b>230 757</b>	<b>196 674</b>	<b>254 527</b>	<b>226 399</b>	<b>226 399</b>	<b>213 508</b>	<b>221 827</b>	<b>226 765</b>

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

Disclosure of Salaries, Allowances & Benefits 1.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
<b>Rand per annum</b>						<b>2.</b>
<b><u>Councillors</u></b>						
Speaker	802 036	–	49 824			851 860
Chief Whip	–	–	–			–
Executive Mayor	962 619	–	49 824			1 012 443
Deputy Executive Mayor	802 036	–	49 824			851 860
Executive Committee	3 674 287	–	331 800			4 006 087
Total for all other councillors	6 450 368	111 968	986 728			7 549 064
<b>Total Councillors</b>	<b>12 691 346</b>	<b>111 968</b>	<b>1 468 000</b>			<b>14 271 314</b>
<b><u>Senior Managers of the Municipality</u></b>						
Municipal Manager (MM)	1 880 112	2 210	64 981	150 880		2 098 183
Chief Finance Officer	1 112 101	277 261	208 352	123 735		1 721 449
Community Services	1 317 118	97 204	183 392	123 748		1 721 462
Corporate Services	1 081 829	207 693	308 192	123 915		1 721 629
Economic Development and Planning	1 456 903	82 219	58 592	124 070		1 721 784
Technical and Infrastructure Implementation Services	1 281 072	2 210	314 432	123 935		1 721 649
<i>List of each official with packages &gt;= senior manager</i>						
<b>Total Senior Managers of the Municipality</b>	<b>8 129 135</b>	<b>668 797</b>	<b>1 137 941</b>	<b>770 283</b>		<b>10 706 156</b>
<b><u>A Heading for Each Entity</u></b>						
List each member of board by designation						
<b>Total for municipal entities</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	<b>20 820 481</b>	<b>780 765</b>	<b>2 605 941</b>	<b>770 283</b>		<b>24 977 470</b>

## Summary councillor and staff benefits (Table SA22)

Summary of Employee and Councillor remuneration R thousand	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
<b>Allowances and Service Related Benefits</b>									
Basic Salary	11 497	11 393	11 599	13 349	13 349	13 349	12 691	13 123	13 543
Cell phone Allowance	1 015	1 415	1 260	1 326	1 326	1 326	1 345	1 391	1 435
Motor Vehicle Allowance	174	270	204	240	240	240	123	127	131
<b>Total Allowances and Service Related Benefits</b>	<b>12 686</b>	<b>13 078</b>	<b>13 063</b>	<b>14 915</b>	<b>14 915</b>	<b>14 915</b>	<b>14 159</b>	<b>14 641</b>	<b>15 109</b>
<b>Social Contributions</b>									
Medial Aid Benefits	-	112	85	102	102	102	112	116	119
<b>Total Social Contributions</b>	<b>-</b>	<b>112</b>	<b>85</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>112</b>	<b>116</b>	<b>119</b>
<b>Total Councillors</b>	<b>12 686</b>	<b>13 189</b>	<b>13 148</b>	<b>15 017</b>	<b>15 017</b>	<b>15 017</b>	<b>14 271</b>	<b>14 757</b>	<b>15 229</b>
% increase		4,0%	(0,3%)	14,2%	-	-	(5,0%)	3,4%	3,2%
<b>Senior Managers of the Municipality</b>									
<b>Salaries and Allowances</b>									
Basic Salary	3 937	2 631	4 258	7 439	7 865	7 865	8 129	8 406	8 675
Bonuses	721	260	228	656	681	681	770	796	822
<b>Allowance</b>									
Cellular and Telephone	56	55	94	130	180	180	180	186	192
Housing Benefits	-	-	-	-	60	60	62	65	67
Travel or Motor Vehicle	126	276	499	752	688	688	718	742	766
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>183</b>	<b>331</b>	<b>593</b>	<b>882</b>	<b>928</b>	<b>928</b>	<b>960</b>	<b>993</b>	<b>1 024</b>
<b>Service Related Benefits</b>									
<b>Total Service Related Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>	<b>4 841</b>	<b>3 223</b>	<b>5 079</b>	<b>8 977</b>	<b>9 473</b>	<b>9 473</b>	<b>9 859</b>	<b>10 195</b>	<b>10 521</b>
<b>Social Contributions</b>									
Group Life Insurance	24	13	39	152	108	108	178	184	190
Medical	5	-	-	-	325	325	338	349	360
Pension	209	130	-	-	-	-	318	329	339
Unemployment Insurance	7	6	11	13	322	322	13	14	14
<b>Total Social Contributions</b>	<b>245</b>	<b>148</b>	<b>50</b>	<b>166</b>	<b>755</b>	<b>755</b>	<b>847</b>	<b>876</b>	<b>904</b>
<b>Post-retirement Benefit</b>									
<b>Total Post-retirement Benefit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE									
<b>Sub Total - Senior Managers of Municipality</b>	<b>5 086</b>	<b>3 371</b>	<b>5 129</b>	<b>9 143</b>	<b>10 228</b>	<b>10 228</b>	<b>10 706</b>	<b>11 070</b>	<b>11 424</b>
% increase		(33,7%)	52,1%	78,3%	11,9%	-	4,7%	3,4%	3,2%
<b>Other Municipal Staff</b>									
<b>Salaries and Allowances</b>									
Basic Salary	150 092	172 721	174 015	205 055	194 807	194 807	205 736	212 731	219 539
Bonuses	12 293	13 458	14 085	16 949	16 950	16 950	15 865	16 404	16 929
<b>Allowance</b>									
Cellular and Telephone	935	900	812	1 061	1 061	1 061	1 012	1 047	1 080
Housing Benefits	1 012	1 114	1 848	1 075	1 070	1 070	1 016	1 051	1 085
Travel or Motor Vehicle	10 502	11 262	10 860	13 278	12 516	12 516	13 283	13 734	14 174
<b>Total Allowance</b>	<b>12 448</b>	<b>13 276</b>	<b>13 520</b>	<b>15 414</b>	<b>14 647</b>	<b>14 647</b>	<b>15 311</b>	<b>15 832</b>	<b>16 339</b>
<b>Service Related Benefits</b>									
Acting	2 703	3 134	3 473	185	1 881	1 881	597	618	637
Leave Pay	952	3 990	4 724	500	5 300	5 300	500	517	534
Long Service Award	1 076	1 091	1 105	1 780	1 964	1 964	1 626	1 681	1 735
Overtime	12 751	16 592	11 187	6 533	9 487	9 487	4 766	4 930	5 090
Standby Allowance	7 396	8 108	6 746	3 985	6 787	6 787	3 512	3 632	3 748
<b>Total Service Related Benefits</b>	<b>24 878</b>	<b>32 915</b>	<b>27 234</b>	<b>12 983</b>	<b>25 419</b>	<b>25 419</b>	<b>11 002</b>	<b>11 378</b>	<b>11 744</b>
<b>Total Salaries and Allowances</b>	<b>199 711</b>	<b>232 369</b>	<b>228 855</b>	<b>250 402</b>	<b>251 823</b>	<b>251 823</b>	<b>247 915</b>	<b>256 345</b>	<b>264 551</b>
<b>Social Contributions</b>									
Bargaining Council	86	92	96	111	106	106	114	118	122
Group Life Insurance	2 317	2 748	3 039	3 783	3 489	3 489	3 508	3 627	3 743
Medical	9 449	10 213	10 732	11 630	11 288	11 288	11 374	11 760	12 137
Pension	26 241	27 911	29 810	36 611	34 622	34 622	36 935	38 191	39 413
Unemployment Insurance	1 432	1 512	1 468	1 472	1 484	1 484	1 495	1 546	1 595
<b>Total Social Contributions</b>	<b>39 524</b>	<b>42 476</b>	<b>45 146</b>	<b>53 608</b>	<b>50 988</b>	<b>50 988</b>	<b>53 426</b>	<b>55 242</b>	<b>57 010</b>
<b>Post-retirement Benefit</b>									
Medical	2 669	(2 832)	2 379	2 669	2 377	2 377	2 669	2 760	2 848
<b>Total Post-retirement Benefit</b>	<b>2 669</b>	<b>(2 832)</b>	<b>2 379</b>	<b>2 669</b>	<b>2 377</b>	<b>2 377</b>	<b>2 669</b>	<b>2 760</b>	<b>2 848</b>
Costs Capitalised to PPE									
<b>Sub Total - Other Municipal Staff</b>	<b>241 904</b>	<b>272 013</b>	<b>276 380</b>	<b>306 678</b>	<b>305 189</b>	<b>305 189</b>	<b>304 009</b>	<b>314 347</b>	<b>324 409</b>
% increase		12,4%	1,6%	11,0%	(0,5%)	-	(0,4%)	3,4%	3,2%
<b>Total Parent Municipality</b>	<b>259 676</b>	<b>288 574</b>	<b>294 657</b>	<b>330 838</b>	<b>330 434</b>	<b>330 434</b>	<b>328 987</b>	<b>340 174</b>	<b>351 062</b>
<b>Board Members of Entities</b>									
<b>Total Municipal Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>259 676</b>	<b>288 574</b>	<b>294 657</b>	<b>330 838</b>	<b>330 434</b>	<b>330 434</b>	<b>328 987</b>	<b>340 174</b>	<b>351 062</b>
% increase		11,1%	2,1%	12,3%	(0,1%)	-	(0,4%)	3,4%	3,2%
<b>TOTAL MANAGERS AND STAFF</b>	<b>246 990</b>	<b>275 384</b>	<b>281 509</b>	<b>315 821</b>	<b>315 416</b>	<b>315 416</b>	<b>314 715</b>	<b>325 417</b>	<b>335 833</b>

## Summary of personnel numbers (Table SA24)

Summary of Personnel Numbers Number	2024/25			Current Year 2025/26			Budget Year 2026/27		
	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>									
Councillors (Political Office Bearers plus Other Councillors)	27	-	-	27	-	-	27	-	-
Board Members of municipal entities	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>									
Municipal Manager and Senior Managers	6	1	5	6	5	1	6	6	-
Other Managers	26	25	2	26	24	-	26	26	-
Professionals	260	232	9	267	247	5	275	267	19
<i>Finance</i>	8	8	2	8	6	4	8	8	4
<i>Spatial/town planning</i>	13	12	1	14	14	-	19	14	-
<i>Information Technology</i>	6	3	4	6	6	-	9	6	-
<i>Roads</i>	42	21	-	48	37	1	48	48	15
<i>Electricity</i>	27	27	1	27	23	-	27	27	-
<i>Water</i>	48	45	1	48	45	-	48	48	-
<i>Sanitation</i>	23	23	-	23	23	-	23	23	-
<i>Refuse</i>	85	85	-	85	85	-	85	85	-
<i>Other</i>	8	8	-	8	8	-	8	8	-
Technicians	130	119	5	132	117	5	132	125	12
<i>Finance</i>	85	81	5	87	79	5	87	87	5
<i>Other</i>	45	38	-	45	38	-	45	38	7
Clerks (Clerical and administrative)	56	56	-	56	56	-	56	56	-
Service and sales workers	81	78	5	81	78	6	81	78	6
Plant and Machine Operators	38	38	-	38	38	-	38	38	-
Elementary Occupations	144	139	144	103	94	144	103	103	144
<b>TOTAL PERSONNEL NUMBERS</b>	<b>768</b>	<b>688</b>	<b>170</b>	<b>736</b>	<b>659</b>	<b>161</b>	<b>744</b>	<b>699</b>	<b>181</b>
<b>% increase</b>				(4,2%)	(4,2%)	(5,3%)	1,1%	6,1%	12,4%
<b>Total municipal employees headcount</b>									
Finance personnel headcount	87	86	5	87	79	5	92	79	5
Human Resources personnel headcount	10	9	1	10	10	3	10	10	3

### **13. Annual Budgets and Service delivery and Budget Implementation plans- Internal Departments**

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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.

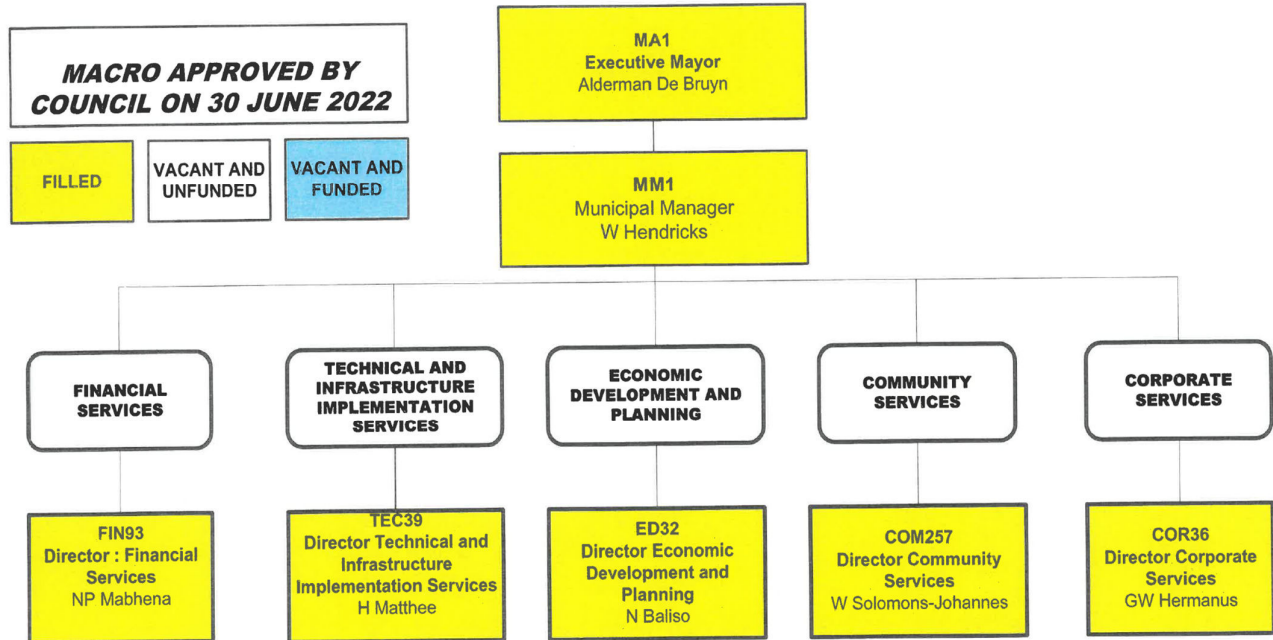
#### **Community Services**

- 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**



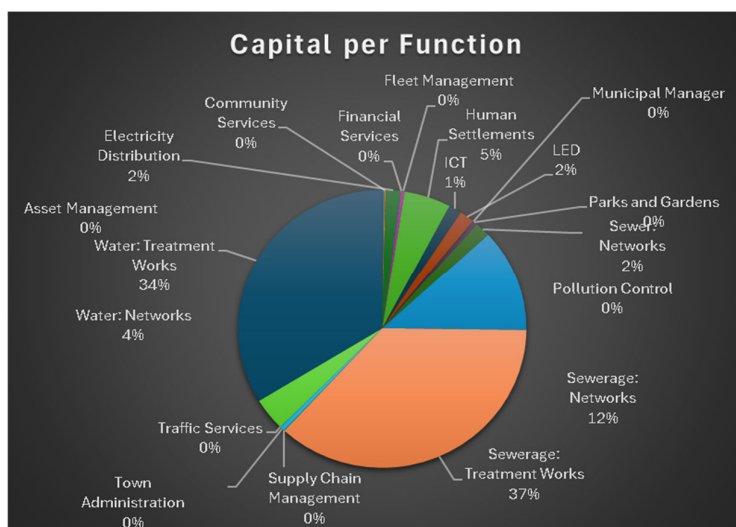
## 14. Capital expenditure details

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 or Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department. The Capital Budget amounts to R 41,9 million in 2026/2027, R 41,5 million in 2027/2028 and R42,8 in 2028/2029.

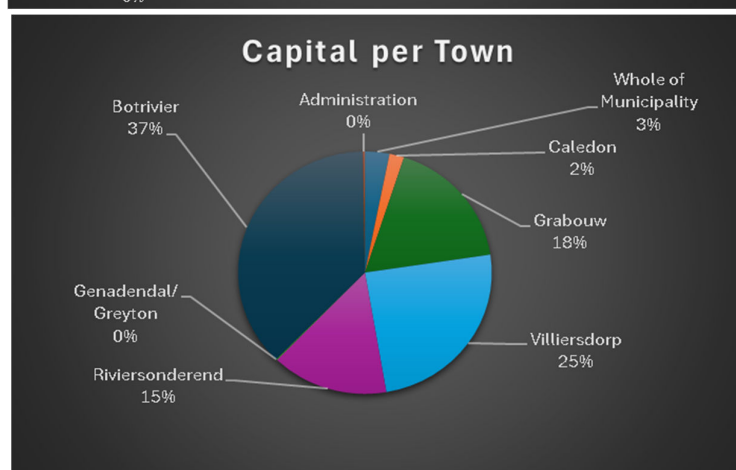
### Capital Budget

The Capital budget per function, town and funding source is illustrated below:

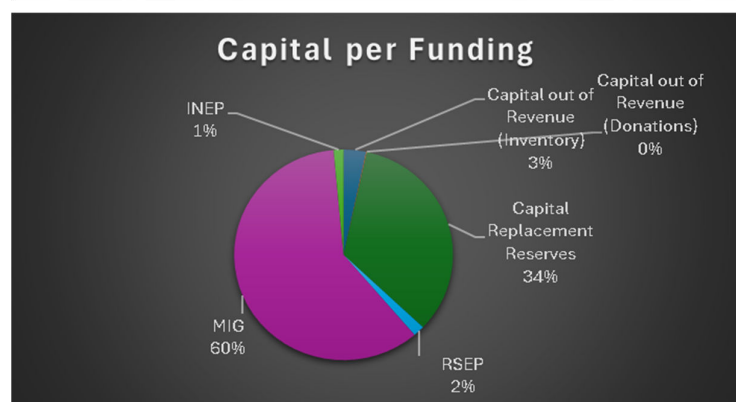
CAPITAL PER FUNCTION	2026 - 2027	%
Asset Management	100 000	0%
Community Services	56 000	0%
Electricity Distribution	700 000	2%
Financial Services	17 000	0%
Fleet Management	166 500	0%
Human Settlements	2 188 658	5%
ICT	600 000	1%
LED	700 000	2%
Municipal Manager	50 000	0%
Parks and Gardens	24 000	0%
Pollution Control	150 000	0%
Sewer: Networks	732 739	2%
Sewerage: Networks	5 020 180	12%
Sewerage: Treatment Works	15 295 813	37%
Supply Chain Management	33 000	0%
Town Administration	204 000	0%
Traffic Services	10 000	0%
Water: Networks	1 598 035	4%
Water: Treatment Works	14 054 233	34%
<b>TOTAL CAPITAL PER FUNCTION</b>	<b>41 700 158</b>	<b>100%</b>



CAPITAL PER TOWN	2026 - 2027	%
Whole of Municipality	1 300 000	3%
Caledon	782 411	2%
Grabouw	7 350 954	18%
Villiersdorp	10 289 929	25%
Riviersonderend	6 214 838	15%
Genadendal/ Greyton	50 000	0%
Botrivier	15 612 026	37%
Administration	100 000	0%
<b>TOTAL CAPITAL PER TOWN</b>	<b>41 700 158</b>	<b>100%</b>

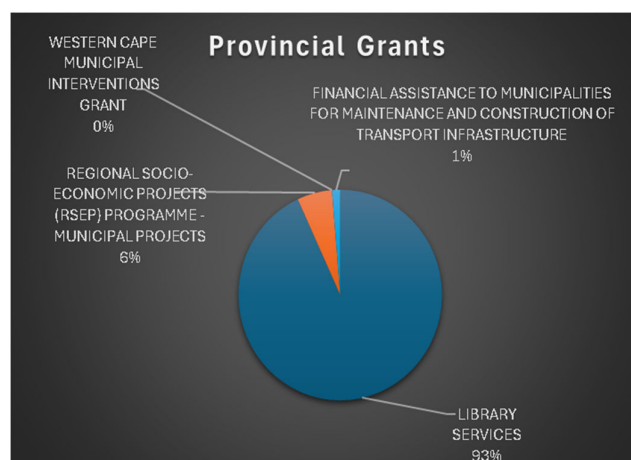
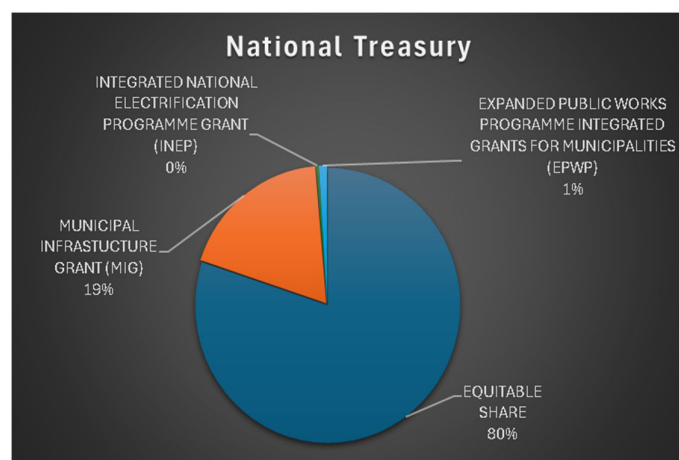


CAPITAL FUNDING SOURCES	2026 - 2027	%
Capital out of Revenue (Inventory)	1 385 500	3%
Capital out of Revenue (Donations)	40 000	0%
Capital Replacement Reserves	14 034 993	34%
RSEP	700 000	2%
MIG	24 930 969	60%
INEP	608 696	1%
<b>TOTAL CAPITAL FUNDING SOURCES</b>	<b>41 700 158</b>	<b>100%</b>



The table below reflects the 2026 Division of Revenue Act Grant Allocations

GRANT ALLOCATIONS 2026 - 2027											
NATIONAL ALLOCATIONS											
GRANT		2026 - 2027			2027 - 2028			2028 - 2029			
		BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT	
<b>EQUITABLE SHARE</b>		157 971 000	157 971 000	-	166 048 000	166 048 000	-	169 463 000	169 463 000	-	
EQUITABLE SHARE FORMULA	OPEX	157 971 000	157 971 000	-	166 048 000	166 048 000	-	169 463 000	169 463 000	-	
OPERATING	OPEX	2 000 000	1 812 298	187 702	2 100 000	1 826 087	273 913	2 200 000	1 913 044	286 956	
<b>MUNICIPAL INFRASTRUCTURE GRANT (MIG)</b>		36 686 000	31 900 870	4 785 130	35 228 000	30 633 043	4 594 957	36 245 000	31 517 391	4 727 609	
OPERATING (VAT)	OPEX	4 785 130	-	4 785 130	4 594 957	-	4 594 957	4 727 609	-	4 727 609	
CAPITAL	CAPEX	31 900 870	31 900 870	-	30 633 043	30 633 043	-	31 517 391	31 517 391	-	
<b>INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT (INEP)</b>		700 000	608 696	91 304	6 271 000	5 453 043	817 957	6 554 000	5 699 130	854 870	
OPERATING (VAT)	OPEX	91 304	-	91 304	817 957	-	817 957	854 870	-	854 870	
CAPITAL	CAPEX	608 696	608 696	-	5 453 043	5 453 043	-	5 699 130	5 699 130	-	
<b>EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANTS FOR MUNICIPALITIES (EPWP)</b>		1 912 000	1 912 000	-	-	-	-	-	-	-	
OPERATING	OPEX	1 912 000	1 912 000	-	-	-	-	-	-	-	
PROVINCIAL ALLOCATIONS											
GRANT		2026 - 2027			2027 - 2028			2028 - 2029			
		BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT	
<b>LIBRARY SERVICES</b>		11 756 000	10 222 609	1 533 391	11 873 000	10 324 348	1 548 652	11 992 000	10 427 827	1 564 173	
LIBRARY SERVICES GRANT: COMMUNITY	OPEX	3 248 000	2 824 348	423 652	3 280 000	2 852 174	427 826	3 313 000	2 880 870	432 130	
LIBRARY SERVICES: REPLACEMENT	OPEX	8 508 000	7 398 261	1 109 739	8 593 000	7 472 174	1 120 826	8 679 000	7 546 957	1 132 043	
<b>REGIONAL SOCIO-ECONOMIC PROJECTS (RSEP) PROGRAMME - MUNICIPAL PROJECTS</b>		700 000	700 000	-	-	-	-	-	-	-	
CAPITAL	CAPEX	700 000	700 000	-	-	-	-	-	-	-	
<b>WESTERN CAPE MUNICIPAL INTERVENTIONS GRANT</b>		-	-	-	-	-	-	-	-	-	
OPERATING	OPEX	-	-	-	-	-	-	-	-	-	
<b>FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE</b>		165 000	165 000	-	185 000	185 000	-	185 000	185 000	-	
OPERATING	OPEX	165 000	165 000	-	185 000	185 000	-	185 000	185 000	-	
<b>TOTAL PROVINCIAL GRANTS</b>		14 239 000	12 705 609	1 533 391	12 176 000	10 627 348	1 548 652	12 445 000	10 880 827	1 564 173	
<b>NOTE:</b> Allocations for Conditional Grants are only made for one year and the amounts published for the outer years in the schedules of the Division of Revenue Act (DORA) are published for indicative purposes only and are not guaranteed.		OPEX	180 298 434	173 700 907	6 597 527	185 736 914	178 501 435	7 235 479	189 690 479	182 256 871	7 433 608
		CAPEX	33 209 566	33 209 566	-	36 086 086	36 086 086	-	37 216 521	37 216 521	-
		<b>TOTAL</b>	<b>213 508 000</b>	<b>206 910 473</b>	<b>6 597 527</b>	<b>221 823 000</b>	<b>214 587 521</b>	<b>7 235 479</b>	<b>226 907 000</b>	<b>219 473 392</b>	<b>7 433 608</b>



## 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	43 679	51 079	80 616	45 288	80 002	80 002	9 540	3 208	21 998
Roads Infrastructure	8 707	11 847	341	45 288	78 724	78 724	2 189	-	-
Roads	8 707	11 847	341	45 288	78 724	78 724	2 189	-	-
Storm water Infrastructure	3 559	8 108	-	-	-	-	-	-	-
Storm water Conveyance	3 559	8 108	-	-	-	-	-	-	-
Electrical Infrastructure	9 473	4 880	2 666	-	1 277	1 277	-	-	-
LV Networks	9 473	4 880	2 666	-	1 277	1 277	-	-	-
Water Supply Infrastructure	6 888	20 793	-	-	-	-	1 598	3 208	21 998
Boreholes	95	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	1 739	10 242
Bulk Mains	-	-	-	-	-	-	-	1 469	11 756
Distribution	6 793	20 793	-	-	-	-	1 598	-	-
Sanitation Infrastructure	8 741	5 450	77 609	-	-	-	5 753	-	-
Reticulation	7 599	5 450	77 609	-	-	-	5 753	-	-
Waste Water Treatment Works	757	-	-	-	-	-	-	-	-
Toilet Facilities	384	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	6 311	-	-	-	-	-	-	-	-
Waste Transfer Stations	6 311	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	874	2 587	-	-	1 550	1 550	-	-	-
Community Facilities	874	2 587	-	-	1 550	1 550	-	-	-
Testing Stations	274	728	-	-	-	-	-	-	-
Libraries	600	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1 859	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	1 550	1 550	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	865	-	-	-	-	-	-	-	-
Operational Buildings	865	-	-	-	-	-	-	-	-
Yards	865	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	152	1 521	451	50	2 470	2 470	690	-	-
Computer Equipment	152	1 521	451	50	2 470	2 470	690	-	-
<b>Furniture and Office Equipment</b>	1 387	770	363	374	414	414	120	-	-
Furniture and Office Equipment	1 387	770	363	374	414	414	120	-	-
<b>Machinery and Equipment</b>	20 210	2 099	8	50	730	730	514	-	-
Machinery and Equipment	20 210	2 099	8	50	730	730	514	-	-
<b>Transport Assets</b>	1 731	-	-	-	-	-	-	-	-
Transport Assets	1 731	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	68 898	58 057	81 438	45 762	85 166	85 166	10 863	3 208	21 998

### Capital expenditure on renewal of existing assets by asset class (Table SA34b)

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	8 953	6 605	309	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1 075	6 551	62	-	-	-	-	-	-
<i>MV Networks</i>	832	-	-	-	-	-	-	-	-
<i>LV Networks</i>	243	6 551	62	-	-	-	-	-	-
Water Supply Infrastructure	7 456	-	247	-	-	-	-	-	-
<i>Boreholes</i>	144	-	-	-	-	-	-	-	-
<i>Pump Stations</i>	457	-	-	-	-	-	-	-	-
<i>Distribution</i>	6 854	-	247	-	-	-	-	-	-
Sanitation Infrastructure	50	54	-	-	-	-	-	-	-
<i>Pump Station</i>	50	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	54	-	-	-	-	-	-	-
Solid Waste Infrastructure	373	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	373	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	1 563	79	-	-	-	-	-	-	-
Community Facilities	1 563	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	1 563	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	79	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	79	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	35	-	-	-	-	-	-	-
Computer Equipment	-	35	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	36	-	-	-	-	27	-	-
Furniture and Office Equipment	-	36	-	-	-	-	27	-	-
<b>Machinery and Equipment</b>	56	75	-	-	-	-	75	-	-
Machinery and Equipment	56	75	-	-	-	-	75	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>10 572</b>	<b>6 829</b>	<b>309</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102</b>	<b>-</b>	<b>-</b>

## Repairs and maintenance expenditure by asset class (Table SA34c)

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>89 039</b>	<b>119 382</b>	<b>91 528</b>	<b>104 798</b>	<b>101 825</b>	<b>101 825</b>	<b>107 133</b>	<b>110 776</b>	<b>114 321</b>
Roads Infrastructure	25 447	41 776	26 062	28 898	27 892	27 892	31 405	32 472	33 512
Roads	25 379	41 772	26 049	28 849	27 844	27 844	31 380	32 447	33 485
Road Furniture	68	4	13	48	48	48	25	26	27
Storm water Infrastructure	84	26	30	210	210	210	260	269	277
Drainage Collection	-	-	-	10	10	10	10	10	11
Storm water Conveyance	84	26	30	200	200	200	250	259	267
Electrical Infrastructure	13 609	13 604	12 053	15 283	13 690	13 690	14 916	15 423	15 916
LV Networks	13 609	13 604	12 053	15 283	13 690	13 690	14 916	15 423	15 916
Water Supply Infrastructure	18 914	26 083	17 986	21 459	21 445	21 445	21 830	22 572	23 294
Dams and Weirs	25	4	-	25	22	22	26	27	28
Water Treatment Works	3 560	4 931	5 224	7 235	7 486	7 486	7 638	7 898	8 151
Distribution	15 329	21 148	12 762	14 199	13 938	13 938	14 165	14 647	15 115
Sanitation Infrastructure	27 303	35 759	32 070	34 231	34 856	34 856	35 106	36 300	37 461
Pump Station	223	74	1	145	83	83	181	187	193
Reticulation	19 558	25 901	23 657	25 773	25 884	25 884	25 804	26 681	27 535
Waste Water Treatment Works	7 522	9 784	8 411	8 313	8 889	8 889	9 122	9 432	9 733
Solid Waste Infrastructure	3 683	2 135	3 327	4 718	3 731	3 731	3 617	3 740	3 860
Landfill Sites	3 683	2 112	3 325	4 713	3 726	3 726	3 612	3 735	3 855
Waste Drop-off Points	-	22	2	5	5	5	5	5	5
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>16 412</b>	<b>16 842</b>	<b>11 403</b>	<b>13 998</b>	<b>14 981</b>	<b>14 981</b>	<b>14 221</b>	<b>14 704</b>	<b>15 175</b>
Community Facilities	15 983	15 197	11 244	13 604	13 449	13 449	13 882	14 354	14 814
Halls	1 513	1 660	1 421	1 834	2 845	2 845	1 389	1 436	1 482
Museums	-	-	-	10	10	10	-	-	-
Libraries	69	225	8	-	-	-	75	78	80
Cemeteries/Crematoria	171	337	90	909	793	793	1 188	1 228	1 267
Public Open Space	13 154	11 868	8 096	9 630	8 757	8 757	9 249	9 563	9 869
Nature Reserves	990	1 049	1 624	1 104	942	942	1 872	1 936	1 998
Public Ablution Facilities	29	27	0	82	67	67	95	98	101
Taxi Ranks/Bus Terminals	57	32	4	35	35	35	15	16	16
Sport and Recreation Facilities	429	1 645	159	394	1 532	1 532	338	350	361
Outdoor Facilities	429	1 645	159	394	1 532	1 532	338	350	361
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>24</b>	<b>11</b>	<b>21</b>	<b>40</b>	<b>60</b>	<b>60</b>	<b>61</b>	<b>63</b>	<b>65</b>
Revenue Generating	24	11	-	-	-	-	31	32	33
Improved Property	24	11	-	-	-	-	31	32	33
Non-revenue Generating	-	-	21	40	60	60	31	32	33
Improved Property	-	-	21	40	60	60	31	32	33
<b>Other assets</b>	<b>10 137</b>	<b>10 047</b>	<b>7 655</b>	<b>11 352</b>	<b>12 086</b>	<b>12 086</b>	<b>13 010</b>	<b>13 453</b>	<b>13 883</b>
Operational Buildings	8 743	8 342	6 816	10 533	11 286	11 286	12 266	12 683	13 089
Municipal Offices	8 267	7 889	6 709	10 278	11 093	11 093	12 029	12 438	12 836
Workshops	476	453	107	256	193	193	237	245	253
Housing	1 394	1 705	839	818	800	800	744	769	794
Social Housing	1 394	1 705	839	818	800	800	744	769	794
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>	<b>-</b>	<b>8 324</b>	<b>8 777</b>	<b>9 905</b>	<b>10 375</b>	<b>10 375</b>	<b>10 139</b>	<b>10 484</b>	<b>10 820</b>
Licences and Rights	-	8 324	8 777	9 905	10 375	10 375	10 139	10 484	10 820
Computer Software and Applications	-	8 324	8 777	9 905	10 375	10 375	10 139	10 484	10 820
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>236</b>	<b>223</b>	<b>217</b>	<b>206</b>	<b>206</b>	<b>206</b>	<b>222</b>	<b>229</b>	<b>236</b>
Furniture and Office Equipment	236	223	217	206	206	206	222	229	236
<b>Machinery and Equipment</b>	<b>990</b>	<b>888</b>	<b>1 812</b>	<b>764</b>	<b>1 058</b>	<b>1 058</b>	<b>1 050</b>	<b>1 085</b>	<b>1 120</b>
Machinery and Equipment	990	888	1 812	764	1 058	1 058	1 050	1 085	1 120
<b>Transport Assets</b>	<b>4 533</b>	<b>4 845</b>	<b>4 252</b>	<b>7 618</b>	<b>7 304</b>	<b>7 304</b>	<b>8 089</b>	<b>8 364</b>	<b>8 632</b>
Transport Assets	4 533	4 845	4 252	7 618	7 304	7 304	8 089	8 364	8 632
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	<b>121 372</b>	<b>160 562</b>	<b>125 666</b>	<b>148 681</b>	<b>147 895</b>	<b>147 895</b>	<b>153 925</b>	<b>159 159</b>	<b>164 252</b>

Capital expenditure details (Table SA36)

R thousand	Function	Project Description	Type	Own Strategic Objectives	Asset Class	Ward Location	GPS Longitude	GPS Latitude	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
									Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>														
<i>List all capital projects grouped by Function</i>														
	Electricity: Distribution	Electrification TWK Area	New	SO6	Electrical Infrastructure	Ward 6	19°16'50.35"E	33°59'37.04"S	-	1 277	1 277	700	6 271	6 554
	Human Settlements	Greyton Erf 595 (538)(Yield reduced)(393)	New	SO9	Housing	Ward 2	19°36'54.1"E	34°03'22.3"S	10 000	2 000	2 000	-	-	-
	Human Settlements	Botrivier Beaumont (1046) IRDP Services Ph2(774)	New	SO9	Housing	Ward 7	19°11'51.3"E	34°13'16.2"S	12 400	-	-	-	-	-
	Human Settlements	Villiersdorp Destiny Farm (1133)	New	SO9	Housing	Ward 6	19°16'38.9"E	33°59'31.3"S	10 560	24 700	24 700	-	-	-
	Human Settlements	Caledon Riemvasmaak (811) increased to (1014)	New	SO9	Housing	Ward 3	19°25'38.4"E	34°14'49.2"S	6 119	-	-	-	-	-
	Human Settlements	Greater Villiersdorp UISP (2600)	New	SO9	Housing	Ward 5 and 6	19°16'45.3"E	33°59'08.3"S	5 621	5 000	5 000	-	-	-
	Human Settlements	Gypsy Queen	New	SO9	Housing	Ward 11	19°00'34.9"E	34°09'27.6"S	-	-	-	-	-	-
	Human Settlements	Grabouw Hillside (321) (102+219)	New	SO9	Housing	Ward 13	18°59'19.4"E	34°09'39.6"S	-	9 200	9 200	-	-	-
	Roads & Stormwater	Upgrading of Villiersdorp Access Road	Upgrading	SO6	Roads Infrastructure				-	-	-	-	-	-
	Sewerage: Treatment Works	Upgrading of Botrivier Waste Water Treatment Works (WWTW) Phase 2	Upgrading	SO6	Sanitation Infrastructure	Ward 7	-34,23401497	19,20651496	13 594	16 414	16 414	-	-	-
	Sewerage: Treatment Works	Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1	Upgrading	SO6	Sanitation Infrastructure	Ward 1	-34,138177	19,924552	-	-	-	-	-	-
	Sewerage: Networks	Grabouw Waste Water Treatment Plant Upgrade	Upgrading	SO6	Sanitation Infrastructure	Ward 13	-34,15742802	19,02023104	-	-	-	-	-	-
	Water: Treatment Works	Upgrade of Villiersdorp Water Treat Works (WTW)	Upgrading	SO6	Water Supply Infrastructure	Ward 5	-33,99856109	19,29491825	7 281	1 089	1 089	-	-	-
	Water: Distribution	Villiersdorp Destiny Farm Reservoir	Upgrading	SO6	Water Supply Infrastructure				-	-	-	-	1 739	10 242
	Water: Distribution	Grabouw WEST bulk supply upgrades Steenbras upper: NEW 6.5M Steenbras upper re	Upgrading	SO6	Water Supply Infrastructure				-	-	-	-	1 469	11 756
	Finance and administration	Upgrading of Fleet	Upgrading	SO4	Transport Assets				5 000	-	-	-	-	-
	Waste water management	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provision	Upgrading	SO6	Sanitation Infrastructure				10 793	9 998	9 998	-	-	-
	Water management	Smart meter replacement	Upgrading	SO6	Water Supply Infrastructure				5 000	2 500	2 500	-	-	-
	Housing	Greater Grabouw	New	SO9	Roads Infrastructure				300	3 300	3 300	-	-	-
	Finance and administration	Furniture and Office Equipment	New	SO4	Furniture and Office Equipment				374	414	414	-	-	-
	Finance and administration	Machinery and Equipment	New	SO4	Machinery and Equipment				50	730	730	-	-	-
	Finance and administration	Computer Equipment	New	SO4	Computer Equipment				50	2 470	2 470	-	-	-
	Housing	Grabouw- Hillside Tops	New	SO9	Roads Infrastructure				288	288	288	-	-	-
	Waste water management	Upgrading of Caledon Waste Water Treatment Works (WWTW) Phase 5	Upgrading	SO6	Sanitation Infrastructure				-	-	-	-	-	-
	Waste water management	Upgrading of Greyton Waste Water Treatment Works (WWTW)	Upgrading	SO6	Sanitation Infrastructure				-	-	-	-	-	-
	Water management	Upgrading of the Ultra Filtration Plant in Genadendal	Upgrading	SO6	Water Supply Infrastructure				-	-	-	-	1 739	3 000
	Water management	Upgrade of RSE Ultra Filtration Plant	Upgrading	SO6	Water Supply Infrastructure				-	-	-	-	-	-
	Finance and administration	Purchase of Fleet	Upgrading	SO4	Transport Assets				1 400	4 550	4 550	-	-	-
	Planning and development	Villiersdorp Upgrade - Taxi Rank	Upgrading	SO11	Community Facilities				-	884	884	700	-	-
	Sport and recreation	Upgrading of Pineview Park Sport Ground	Upgrading	SO6	Sport and Recreation Facilities				-	575	575	-	-	-
	Planning and development	Grabouw Taxi Rank	New	SO1	Community Facilities				-	1 550	1 550	-	-	-
	Human Settlements	Caledon Riemvasmaak (1014)	New	SO9	Housing	Ward 3	19°25'38.4"E	34°14'49.2"S	-	11 000	11 000	-	-	-
	Human Settlements	Botrivier Beaumont Services Ph1(272) Ph2(774)	New	SO9	Housing	Ward 7	19°11'51.3"E	34°13'16.2"S	-	7 000	7 000	-	-	-
	Water management	Upgrading RSE WTP	Upgrading	SO6	Water Supply Infrastructure				-	1 300	1 300	6 072	19 922	11 247

R thousand	Function	Project Description	Type	Own Strategic Objectives	Asset Class	Ward Location	GPS Longitude	GPS Latitude	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
									Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>														
<i>List all capital projects grouped by Function</i>														
Housing	Grabouw Iraq (456)	New	SO9	Roads Infrastructure					-	8 336	8 336	-	-	-
Housing	Villiersdorp Berg en Dal (182)	New	SO9	Roads Infrastructure					-	2 600	2 600	-	-	-
Housing	Roidakke (1054)	New	SO9	Roads Infrastructure					-	5 300	5 300	-	-	-
Waste water management	Upgrading Botriver WWTW, phase 2	Upgrading	SO6	Waste Water Treatment Works					-	-	-	15 281	-	-
Water management	Upgrading Villiersdorp WTP, phase 2	Upgrading	SO6	Water Treatment Works					-	-	-	7 982	10 359	-
Waste water management	Bulk sewer provision to erf 313 housing development, Grabouw	New	SO6	Reticulation					-	-	-	5 753	-	-
Water management	Gypsy Queen water supply phase 2	New	SO6	Distribution					-	-	-	1 598	-	-
Housing	Botriver Beaumont - Phase 2 - Planning	New	SO9	Roads					-	-	-	331	-	-
Housing	Villiersdorp Destiny Farm - Berg en Dal (Phase 1)	New	SO9	Roads					-	-	-	1 552	-	-
Housing	Caledon Riemvasmaak - Phase 1	New	SO9	Roads					-	-	-	306	-	-
Finance and administration	Computer Equipment	New	SO4	Computer Equipment					-	-	-	640	-	-
Executive and council	Computer Equipment	New	SO2	Computer Equipment					-	-	-	50	-	-
Community and social services	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment					-	-	-	6	-	-
Finance and administration	Furniture and Office Equipment	New	SO1	Furniture and Office Equipment					-	-	-	17	-	-
Finance and administration	Furniture and Office Equipment	New	SO2	Furniture and Office Equipment					-	-	-	33	-	-
Finance and administration	Furniture and Office Equipment	New	SO4	Furniture and Office Equipment					-	-	-	10	-	-
Finance and administration	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment					-	-	-	56	-	-
Public safety	Furniture and Office Equipment	New	SO8	Furniture and Office Equipment					-	-	-	10	-	-
Waste water management	Furniture and Office Equipment	New	SO6	Furniture and Office Equipment					-	-	-	15	-	-
Community and social services	Machinery and Equipment	New	SO6	Machinery and Equipment					-	-	-	50	-	-
Environmental protection	Machinery and Equipment	New	SO7	Machinery and Equipment					-	-	-	150	-	-
Finance and administration	Machinery and Equipment	New	SO4	Machinery and Equipment					-	-	-	217	-	-
Finance and administration	Machinery and Equipment	New	SO6	Machinery and Equipment					-	-	-	73	-	-
Finance and administration	Machinery and Equipment	Renewal	SO6	Machinery and Equipment					-	-	-	75	-	-
Sport and recreation	Machinery and Equipment	New	SO6	Machinery and Equipment					-	-	-	24	-	-
									-	-	-	-	-	-
									-	-	-	-	-	-
<b>Parent Capital expenditure</b>									88 830	122 476	122 476	41 700	41 499	42 799
<b>Entities:</b>														
<i>List all capital projects grouped by Entity</i>														
<b>Entity Capital expenditure</b>									-	-	-	-	-	-
<b>Total Capital expenditure</b>									88 830	122 476	122 476	41 700	41 499	42 799

## Consolidated Projects delayed from previous years (Table SA37)

R thousand	Function	Project name	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
											Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:															
<i>List all capital projects grouped by Function</i>															
Electricity: Distribution	Electrification TWK Area	New	SO6	Electrical Infrastructure	LV Networks	Ward 6	19°16'50.35"E	33°59'37.04"S	2025	-	1 277	-	-	-	
Electricity: Distribution	Electrification TWK Area	New	SO6	Electrical Infrastructure	LV Networks	Ward 3	19°25'41.38"E	34°14'50.88"S	2025	-	-	-	-	-	
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	2025	10 000	2 000	-	-	-	
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	2025	12 400	-	-	-	-	
Human Settlements	Villiersdorp Destiny Farm (1133)	New	SO9	Housing	Social Housing	Ward 6	19°16'38.9"E	33°59'31.3"S	2025	10 560	24 700	-	-	-	
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	2025	6 119	-	-	-	-	
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	2025	5 621	5 000	-	-	-	
Human Settlements	Gypsy Queen	New	SO9	Housing	Social Housing	Ward 11	19°00'34.9"E	34°09'27.6"S	2025	-	-	-	-	-	
Human Settlements	Grabouw Hillside (321) (102+219)	New	SO9	Housing	Social Housing	Ward 13	18°59'19.4"E	34°09'39.6"S	2025	-	9 200	-	-	-	
Roads & Stormwater	Upgrading of Villiersdorp Access Road	Upgrading	SO6	Roads Infrastructure	Roads				2025	-	-	-	-	-	
Sewerage: Treatment Works	Upgrading of Botrivier Waste Water Treatment Works (WWTW) Phase 2	Upgrading	SO6	Sanitation Infrastructure	Waste Water Treatment Works	Ward 7	-34,23401497	19,20651496	2025	13 594	16 414	-	-	-	
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	2025	-	-	-	-	-	
Sewerage: Networks	Grabouw Waste Water Treatment Plant Upgrade	Upgrading	SO6	Sanitation Infrastructure	Waste Water Treatment Works	Ward 13	-34,15742802	19,02023104	2025	-	-	-	-	-	
Water: Treatment Works	Upgrade of Villiersdorp Water Treat Works (WTW)	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works	Ward 5	-33,99856109	19,29491825	2025	7 281	1 089	-	-	-	
Water: Distribution	Villiersdorp Destiny Farm Reservoir	Upgrading	SO6	Water Supply Infrastructure	Reservoirs				2025	-	-	-	-	-	
Water: Distribution	Grabouw WEST bulk supply upgrades Steenbras upper: NEW 6.5M Steenbras upper reservoir & supply lines	Upgrading	SO6	Water Supply Infrastructure	Distribution				2025	-	-	-	-	-	
Finance and administration	Upgrading of Fleet	Upgrading	SO4	Transport Assets	Transport Assets				2025	5 000	-	-	-	-	
Waste water management	Upgrading of Grabouw Gypsy Queen Bulk Sewer and Water Provision	Upgrading	SO6	Sanitation Infrastructure	Reticulation				2025	10 793	9 998	-	-	-	
Water management	Smart meter replacement	Upgrading	SO6	Water Supply Infrastructure	Distribution				2025	5 000	2 500	-	-	-	
Housing	Greater Grabouw	New	SO9	Roads Infrastructure	Roads				2025	300	3 300	-	-	-	
Finance and administration	Furniture and Office Equipment	New	SO4	Furniture and Office Equipment	Furniture and Office Equipment				2025	374	414	-	-	-	
Finance and administration	Machinery and Equipment	New	SO4	Machinery and Equipment	Machinery and Equipment				2025	50	730	-	-	-	
Finance and administration	Computer Equipment	New	SO4	Computer Equipment	Computer Equipment				2025	50	2 470	-	-	-	
Housing	Grabouw- Hillside Tops	New	SO9	Roads Infrastructure	Roads				2025	288	288	-	-	-	

R thousand	Function	Project name	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
											Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>															
<i>List all capital projects grouped by Function</i>															
Waste water management	Upgrading of Caledon Waste Water Treatment Works (WWTW) Phase 5	Upgrading	SO6	Sanitation Infrastructure	Waste Water Treatment Works					2025	-	-	-	-	-
Waste water management	Upgrading of Greyton Waste Water Treatment Works (WWTW)	Upgrading	SO6	Sanitation Infrastructure	Waste Water Treatment Works					2025	-	-	-	-	-
Water management	Upgrading of the Ultra Filtration Plant in Genadendal	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works					2025	-	-	-	-	-
Water management	Upgrade of RSE Ultra Filtration Plant	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works					2025	-	-	-	-	-
Finance and administration	Purchase of Fleet	Upgrading	SO4	Transport Assets	Transport Assets					2025	1 400	4 550	-	-	-
Water: Distribution	Tesselaarsdal bulk water pipeline	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works	Ward 4	19,525	34,374		2024/25	-	-	3 135	-	-
Water: Distribution	Grabouw bulk water pipeline	New	SO6	Water Supply Infrastructure	Water Treatment Works	Ward 8,10,11,12,13,14	19,017	34,15		2024/25	-	-	8 634	-	-
Waste water management	Caledon bulk sewer upgrading	Upgrading	SO6	Sanitation Infrastructure	Waste Water Treatment Works	Ward 4	19,428	34,23		2024/25	-	-	6 050	10 000	10 000
Waste water management	Botrivier eradication of septic tank sanitation system	New	SO6	Sanitation Infrastructure	Waste Water Treatment Works	Ward 7	19,205	34,226		2024/25	-	-	3 157	3 472	3 819
Water: Distribution	Upgrading of Greyton water network	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works	Ward 2	19,617	34,05		2024/25	-	-	3 388		
Waste water management	Greyton low cost housing project bulk sewer provision	New	SO6	Sanitation Infrastructure	Waste Water Treatment Works	Ward 2	19,617	34,05		2024/25	-	-	726		
<b>Entities:</b>															
<i>List all capital projects grouped by Entity</i>															
<b>Entity Name</b>															
<i>Project name</i>															

### Consolidated detailed operational projects (Table SA38)

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Executive and council	WC031_Strategic Management Governance	SO2	5 242	5 420	5 594	
Planning and development	WC031_IDP Implementation and Monitoring	SO2	2 181	2 255	2 327	
Planning and development	WC031_Performance Management and Compliance (Ignite)	SO2	50	52	53	
Planning and development	WC031_IDP Implementation and Monitoring - Printing and Stationary	SO2	2	2	2	
Planning and development	WC031_IDP Public Participation	SO2	0	0	0	
Planning and development	WC031_Annual Report	SO2	15	16	16	
Planning and development	WC031_PMS Policy Review	SO2	0	0	0	
Planning and development	WC031_SDBIP	SO2	3	3	3	
Internal audit	WC031_Good Governance Fraud Prevention	SO2	3 436	3 553	3 667	
Internal audit	WC031_Good Governance Fraud Prevention - Printing and Stationary	SO2	1	1	1	
Finance and administration	Default Projects	SO3	3 640	3 764	3 884	
Finance and administration	WC031_Administration Management	SO3	9 252	9 566	9 871	
Finance and administration	WC031_Maintenance: Furniture and Equipment - Photocopier	SO3	193	199	206	
Finance and administration	WC031_Administration Management - Sundry Consumables	SO3	100	103	107	
Finance and administration	WC031_Administration Management - Printing and Stationary	SO3	300	310	320	
Finance and administration	WC031_Fuel and Maintenance - Emergency Generator	SO3	150	155	160	
Finance and administration	WC031_Municipal Court	SO4	348	360	372	
Finance and administration	WC031_Legal Services	SO4	5 582	5 772	5 957	
Legal Services	WC031_Municipal Court_Foreign Language Interpreters	SO4	35	36	37	
Legal Services	WC031_Legal Services	SO4	11	11	12	
Legal Services	WC031_Municipal Court - Sundry Consumables	SO4	5	5	5	
Executive and council	WC031_Good Governance & Council Support	SO2	15 251	15 769	16 274	
Executive and council	WC031_Public Participation	SO2	10	10	11	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Executive and council	WC031_CDW Grants	SO2	92	95	98	
Executive and council	WC031_Strategic Session	SO2	30	31	32	
Executive and council	WC031_CDW Grant Project Supported Socio Economic	SO2	14	15	15	
Executive and council	WC031_Fuel and Maintenance Mayor Vehicle Repairs	SO2	12	13	13	
Executive and council	WC031_Fuel and Maintenance - TWK 3 WP	SO2	30	31	32	
Executive and council	WC031_Good Governance & Council Support - Sundry Consumables	SO2	2	2	2	
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	5	5	5	
Executive and council	WC031_Ward Committee Training	SO2	25	26	27	
Executive and council	WC031_Fuel and Maintenance - TWK 1 WP	SO2	30	31	32	
Executive and council	WC031_Staff Training	SO2	30	31	32	
Executive and council	WC031_Council Conferences	SO2	50	52	53	
Executive and council	WC031_Ward Committees	SO2	219	226	233	
Executive and council	WC031_Socio Economic Projects: Sanitary Towel Project (CDW)	SO2	7	7	7	
Finance and administration	WC031_Human Resource Management	SO3	17 109	17 690	18 257	
Finance and administration	WC031_Covid Project: PPE	SO3	9	9	10	
Finance and administration	WC031_Human Resource Management_All Departments	SO3	500	517	534	
Finance and administration	WC031_OH&S System ISO 45001	SO3	160	165	171	
Finance and administration	WC031_Performance Management and Compliance (PM System)	SO3	200	207	213	
Finance and administration	WC031_Financial Management Capability Grant	SO3	80	83	85	
Finance and administration	WC031_Airtime Ad hoc	SO3	8	8	8	
Finance and administration	WC031_Staff Training	SO3	133	138	142	
Finance and administration	WC031_MMC Training	SO3	300	310	320	
Finance and administration	WC031_Staff Training (Peace Officer)	SO3	30	31	32	
Finance and administration	WC031_Financial Viability and Management	SO4	40	41	43	
Finance and administration	WC031_Depreciation - Intangible Assets - Computer Software and Applications	SO4	58	41	-	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Finance and administration	WC031_Depreciation - Computer Equipment	SO4	699	734	770	
Finance and administration	WC031_IT Services and Support	SO4	3 404	3 520	3 632	
Finance and administration	WC031 ICT & Computer Materials/Equipment	SO4	30	31	32	
Finance and administration	WC031_Collaborator Annual License Fee	SO4	383	396	409	
Finance and administration	WC031_Collaborator Consumer Portal and App Annual License	SO4	140	145	150	
Finance and administration	WC031_Flotron Technical	SO4	240	248	256	
Finance and administration	WC031_Website Domains and Hosting	SO4	120	124	128	
Finance and administration	WC031_TCS	SO4	52	54	55	
Finance and administration	WC031_Payday HR & Payroll	SO4	362	374	386	
Finance and administration	WC031_Microsoft EA	SO4	4 000	4 136	4 268	
Finance and administration	WC031_Vesta Phoenix Financial System	SO4	1 892	1 957	2 019	
Finance and administration	WC031_Ignite SDBIP	SO4	850	879	907	
Finance and administration	WC031_Network Security	SO4	300	310	320	
Finance and administration	WC031_CellC RT15	SO4	400	414	427	
Finance and administration	WC031_Fibre Internet Lines	SO4	1 400	1 448	1 494	
Finance and administration	WC031_Collaborator Hosted Services (SOW 4)	SO4	353	365	377	
Finance and administration	WC031_INCA	SO4	591	611	630	
Finance and administration	WC031_Financial Viability and Management	SO1	74 463	76 994	79 458	
Finance and administration	WC031_Fuel and Maintenance - New Car CoCT	SO1	54	56	58	
Finance and administration	WC031_Fuel and Maintenance - CAM 30014	SO1	59	61	63	
Finance and administration	WC031_Financial Viability and Management - Printing and Stationary	SO1	17	17	18	
Finance and administration	WC031_Fuel and Maintenance - CAM 10113	SO1	59	61	63	
Finance and administration	WC031_Fuel and Maintenance - CAM 13229	SO1	66	69	71	
Finance and administration	WC031_FMG	SO1	1 715	1 774	1 830	
Finance and administration	WC031_Fidelity Cash Solutions (Security Services)	SO1	610	631	651	
Finance and administration	WC031_Ontec	SO1	1 400	1 448	1 494	
Finance and administration	WC031_Cabholdings	SO1	1 200	1 241	1 281	
Finance and administration	WC031_Payat	SO1	221	229	236	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Finance and administration	WC031_Deeds	SO1	302	312	322	
Finance and administration	WC031_Debt Collection	SO1	300	310	320	
Finance and administration	WC031_Grounds and Buildings (Insurance claims)	SO1	1 532	1 584	1 634	
Finance and administration	WC031_Vehicle Repairs (Insurance Claims)	SO1	12	13	13	
Finance and administration	WC031_Payslips	SO1	35	36	38	
Finance and administration	WC031_Financial Viability and Management - Sundry Consumables	SO1	15	16	16	
Finance and administration	WC031_Fuel and Maintenance - CAM 13925	SO1	28	29	30	
Finance and administration	WC031_Maintenance: Vehicles	SO1	275	284	293	
Finance and administration	WC031_Staff Training: FMG	SO1	47	49	50	
Finance and administration	WC031_Property Rates Management	SO1	4 230	4 374	4 514	
Finance and administration	WC031_Depreciation and Amortization	SO4	4 646	4 878	5 122	
Finance and administration	WC031_Asset Management Safeguard	SO4	2 090	2 161	2 231	
Finance and administration	WC031_GIS	SO4	354	366	378	
Finance and administration	WC031_Supply Chain Management Support	SO2	5 724	5 918	6 108	
Finance and administration	WC031_Supply Chain Management Support (Database)	SO2	5	5	5	
Finance and administration	WC031_Valuation Services	SO1	1 334	1 380	1 424	
Planning and development	WC031_Administration Management - Refreshments	SO12	373	386	398	
Planning and development	WC031_Economic Development and Planning	SO12	2 047	2 116	2 184	
Housing	WC031_Fuel and Maintenance - CAM 31874	SO9	49	51	53	
Housing	WC031_Administration Housing	SO9	10	10	11	
Housing	WC031_Facilitation of Housing Projects	SO9	8 289	8 571	8 845	
Housing	WC031_Survey's in Informal Settlements	SO10	16	17	17	
Housing	WC031_Committee Structures Field workers	SO10	85	88	91	
Housing	WC031_Fuel and Maintenance - CAM 28059 (015)	SO10	24	25	26	
Housing	WC031_Fuel and Maintenance - CAM 29050	SO10	53	55	57	
Housing	WC031_Fuel and Maintenance - CAM 22604	SO10	63	65	68	
Housing	WC031_Fuel and Maintenance - CAM 15379	SO10	2	2	2	
Housing	WC031_Informal Settlement Management (Squatter Control)	SO10	567	586	605	
Housing	WC031_Fuel and Maintenance - New vehicle 2	SO10	15	16	16	
Housing	WC031_Emergency Housing (Fire/Evictions/floods)	SO10	30	31	32	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Housing		WC031_Fuel and Maintenance - CAM 28059	SO10	35	36	37
Housing		WC031_Fuel and Maintenance - CAM 8761	SO10	15	16	16
Housing		WC031_Informal Settlement Management Policy	SO10	23	24	25
Housing		WC031_Informal Settlement Management	SO10	3 034	3 137	3 238
Housing		WC031_Maintenance Materials : Informal Settlement	SO10	478	494	510
Housing		WC031_Informal Settlement_Precast Toilets	SO10	110	114	117
Housing		WC031_Maintenance: SPECIALISED LABOUR (4 Plumbers)	SO10	126	130	135
Housing		WC031_Solid Waste Informal Settlement	SO10	250	259	267
Housing		WC031_Informal Settlement Management - Sundry Consumables	SO10	6	6	6
Housing		WC031_Vaccinations	SO10	27	28	29
Housing		WC031_Maintenance: Materials for buildings	SO10	1	1	1
Housing		WC031_PPE	SO10	9	9	9
Housing		WC031_Maintenance: Digger, Bobcat, Sewerage Tanker and Sweeper	SO10	50	52	53
Housing		WC031_Solid Waste Informal	SO10	101	104	108
Housing		WC031_Waste Removal Services and Management - Refuse Bags Informal Settlement	SO10	10	10	10
Housing		WC031_Maintenance: Cages & Wash Bays Extention	SO10	14	14	15
Housing		WC031_Maintenance: Storm water WEST SIDE Outlet - Manholes and Pipeline	SO10	10	10	11
Housing		WC031_Maintenance: Cleaning of Facilities (Toilets)	SO10	52	54	55
Housing		WC031_Maintenance: Pallside Concrete Fence at Dam Sites	SO10	26	27	28
Housing		WC031_Maintenance: Sewer Networks Informal	SO10	85	88	91
Housing		WC031_Maintenance: Plant and Machinery Hire	SO10	30	31	32
Housing		WC031_Maintenance: Roads Infrastructure - Informal Settlement	SO10	100	103	107
Housing		WC031_Maintenance: Communal Toilets	SO10	16	17	17
Housing		WC031_Maintenance: Machinery and equipment hire Informal Settlement	SO10	90	93	96
Housing		WC031_Maintenance: Waternetworks Informal Settlements	SO10	25	26	27

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Housing	WC031_Maintenance: Erecting of Pallside Concrete Fence Cages for Solid Waste	SO10	14	14	15	
Housing	WC031_Maintenance: Fixing of Leaks (Taps, Pipes, etc.) Water Networks	SO10	10	10	11	
Housing	WC031_PPE for Temps	SO10	9	9	9	
Housing	WC031_Waste Removal Services and Management - Informal Settlement	SO10	700	724	747	
Informal Settlements	WC031_Maintenance: Sewer Netowrks Informal Settlement	SO10	70	72	75	
Informal Settlements	WC031_ Informal Settlement Management	SO10	107	111	114	
Informal Settlements	WC031_Fuel and Maintenance-CAM 41247	SO10	68	71	73	
Informal Settlements	WC031_Fuel and Maintenance-CAM 8386	SO10	68	71	73	
Planning and development	WC031_Spatial Planning Development Management	SO11	6 496	6 717	6 932	
Planning and development	WC031_Tribunal	SO11	50	52	53	
Planning and development	WC031_Spatial Planning Development Management	SO11	218	226	233	
Planning and development	WC031_Spatial Planning Development Management - Printing and Stationary	SO11	2	2	2	
Planning and development	WC031_GIS - Printing and Stationary	SO11	2	2	2	
Planning and development	WC031_GIS	SO11	900	931	960	
Planning and development	WC031_Building Control Environmental Management	SO2	4 808	4 972	5 131	
Planning and development	WC031_Building Control Environmental Management	SO2	50	52	53	
Planning and development	WC031_Building Control Environmental Management - Printing and Stationary	SO2	2	2	2	
Planning and development	WC031_Spatial Planning Development Management	SO2	110	114	117	
Finance and administration	WC031_Municipal Property Management	SO6	3 382	3 497	3 609	
Finance and administration	WC031_Depreciation - Other Assets - Municipal Offices	SO6	86	90	94	
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	300	310	320	
Planning and development	WC031_Local Economic Development	SO11	3 892	4 025	4 153	
Planning and development	WC031_Fuel and Maintenance - CAM 28400	SO11	24	25	26	
Planning and development	WC031_Project Boards_EPWP Grant	SO11	3	3	3	
Planning and development	WC031_SMME Development	SO11	3	3	3	
Planning and development	WC031_EPWP Training	SO11	39	40	41	
Planning and development	WC031_Social Sector_EPWP Grant	SO11	325	336	347	
Planning and development	WC031_Infrastructure Sector_EPWP Grant	SO11	1 063	1 099	1 134	
Planning and development	WC031_Catering_EPWP Grant	SO11	5	5	5	
Other	WC031_Tourism Content Creator, Blogger and Influencer	SO11	100	103	107	
Other	WC031_Tourism	SO11	110	114	117	
Other	WC031_Advertising - Media Platforms	SO11	15	16	16	
Other	WC031_Meetings and Workshops	SO11	8	8	8	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Other	WC031_Tourism	SO11	3	3	3	
Other	WC031_Regional and Provincial Forum Meetings& Workshops	SO11	4	4	4	
Community and social services	WC031_Town Administration and Support	SO6	4 567	4 722	4 873	
Community and social services	WC031_Depreciation - Other Assets - Municipal Offices	SO6	899	944	991	
Community and social services	WC031_Wayleave Applications	SO6	100	103	107	
Community and social services	WC031_Water Losses - Adapters and Fittings	SO6	15	16	16	
Community and social services	WC031_Water Losses - Pressure Relieve Valves	SO6	200	207	213	
Community and social services	WC031_Bulk meters	SO6	50	52	53	
Community and social services	WC031_Lease of Generators	SO6	600	620	640	
Community and social services	WC031_Community Services	SO6	30	31	32	
Community and social services	WC031_PPE	SO6	20	21	21	
Community and social services	WC031_Payment of Outstanding Invoices	SO6	0	0	0	
Community and social services	WC031_Vandal Proof Cage	SO6	140	145	149	
Community and social services	WC031_Waste Removal Services and Management - Wheelie bins	SO6	100	103	107	
Finance and administration	WC031_Town Administration and Support	SO6	27 180	28 104	29 004	
Finance and administration	WC031_Town Administration	SO6	31	32	33	
Finance and administration	WC031_Maintenance: Grounds and Buildings	SO6	469	485	500	
Finance and administration	WC031_Fuel and Maintenance - CAM 33860	SO6	66	69	71	
Finance and administration	WC031_Town Administration and Support - Sundry Consumables	SO6	58	60	62	
Finance and administration	WC031_Town Administration and Support - Printing and Stationary	SO6	44	45	47	
Finance and administration	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO6	192	198	204	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b> <i>List all operational projects grouped by Function</i>						
Finance and administration	WC031_Vaccinations	SO6	47	48	50	
Finance and administration	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Security Services)	SO6	20	21	21	
Finance and administration	WC031_Fuel and Maintenance - CAM 36873	SO6	83	86	89	
Finance and administration	WC031_Covid Project: Sanitiser	SO6	0	0	0	
Finance and administration	WC031_Street Light Management	SO6	25	26	27	
Finance and administration	WC031_Covid Project: PPE	SO6	3	3	3	
Finance and administration	WC031_Fuel and Maintenance - CAM 6207	SO6	88	91	94	
Planning and development	WC031_Youth in Action & Recreation	SO6	5	5	5	
Finance and administration	WC031_Fleet Management - Administration and Support	SO4	1 931	1 997	2 061	
Finance and administration	WC031_Fuel and Maintenance - New Vehicles	SO4	243	251	259	
Finance and administration	WC031_Fuel and Maintenance - CAM 12217	SO4	57	59	61	
Finance and administration	WC031_Fuel and Maintenance - CAM 28914	SO4	44	46	47	
Finance and administration	WC031_Fuel and Maintenance - CAM 16535	SO4	73	76	78	
Finance and administration	WC031_Fuel and Maintenance - CAM 14969	SO4	53	55	57	
Finance and administration	WC031_CAM 41250 - Nuwe Water trok	SO4	73	75	78	
Finance and administration	WC031_CAM 41333 - Nuwe Kompakteerder	SO4	250	258	266	
Finance and administration	WC031_Fuel and Maintenance - New Bakkie CoCT	SO4	43	45	46	
Finance and administration	WC031_CAM 41248 - Nuwe NP200 Bakkie	SO4	88	91	94	
Finance and administration	WC031_CAM 10624 - VW Caddy - Wheelchair	SO4	24	25	26	
Finance and administration	WC031_CAM 31115 - VW Sedan	SO4	78	81	83	
Finance and administration	WC031_Fuel and Maintenance - CAM 32209	SO4	42	44	45	
Finance and administration	WC031_Fuel and Maintenance-New Vehicles	SO4	150	155	160	
Finance and administration	WC031_Fuel and Maintenance - CAM 30289	SO4	100	103	107	
Finance and administration	WC031_Fuel and Maintenance-CAM 28400	SO4	35	36	37	
Finance and administration	WC031_Fuel and Maintenance - CAM 16535	SO4	73	76	78	
Finance and administration	WC031_Fuel and Maintenance - CAM 38068	SO4	20	21	21	
Finance and administration	WC031_Fuel - Head Office Generator	SO4	500	517	534	
Finance and administration	WC031_CAM 35667 - Elantra	SO4	40	41	43	
Finance and administration	WC031_Fuel and Maintenance - CAM 16318 - RAV 4 - Mayor	SO4	94	97	101	
Finance and administration	WC031_Fuel and Maintenance - CAM 40756 - RAV 4 - Speaker	SO4	40	41	43	
Finance and administration	WC031_CAM 37535 - VW Sedan 2	SO4	40	41	43	
Finance and administration	WC031_Fuel and Maintenance - Combination Jetvac Truck	SO4	255	264	272	
Finance and administration	WC031_Fleet Management - Administration and Support	SO4	257	265	274	
Finance and administration	WC031_Fuel and Maintenance Diggerloader Repairs (New 2022)	SO4	81	84	86	
Finance and administration	WC031_Fuel and Maintenance Diggerloader Fuel (New 2022)	SO4	90	93	96	
Finance and administration	WC031_Fuel and Maintenance-CAM 24150	SO4	73	75	78	
Finance and administration	WC031_Maintenance: Municipal Property Management	SO6	5 738	5 933	6 123	
Finance and administration	WC031_Maintenance: Council residential rental properties - Contracted Services	SO6	31	32	33	
Finance and administration	WC031_Maintenance: Council Residential - Maintenance Materials	SO6	78	80	83	
Finance and administration	WC031_Maintenance: Grounds and Buildings - Sundry Consumables	SO6	57	58	60	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Finance and administration	WC031_Maintenance: Villiersdorp Market Area and Taxi Rank	SO6	15	16	16	
Finance and administration	WC031_Property Services - Safehouse	SO6	53	54	56	
Finance and administration	WC031_Property Services - Noncedo Crech	SO6	53	54	56	
Finance and administration	WC031_Fuel and Maintenance - CAM 8247	SO6	48	50	52	
Finance and administration	WC031_Fuel and Maintenance - CAM 12738	SO6	58	60	62	
Finance and administration	WC031_Fuel and Maintenance - Property Services (030)	SO6	10	10	11	
Finance and administration	WC031_Maintenance: Furniture and Equipment - Maintenance Materials	SO6	5	5	5	
Finance and administration	WC031_Maintenance: Municipal Property Management	SO6	24	25	26	
Sport and recreation	WC031_Sports and Recreation Management and Development	SO6	301	311	321	
Sport and recreation	WC031_Maintenance: Sport and Recreation Facilities	SO6	135	140	144	
Sport and recreation	WC031_Maintenance: Sport and Recreation Facilities - Maintenance Materials	SO6	151	156	161	
Sport and recreation	WC031_Fuel and Maintenance - Sport and Recreation (030)	SO6	11	11	11	
Sport and recreation	WC031_Vaccinations	SO6	3	3	3	
Sport and recreation	WC031_Safeguard premises	SO6	60	62	64	
Sport and recreation	WC031_Fuel and Maintenance - Sport and Recreation (040)	SO6	13	13	14	
Road transport	WC031_Fuel and Maintenance - New vehicle 1	SO6	24	25	26	
Road transport	WC031_Fuel and Maintenance - CAM 13699 (173)	SO6	60	62	64	
Road transport	WC031_Fuel and Maintenance - CAM 15824	SO6	2	2	2	
Road transport	WC031_Fuel and Maintenance - CAM 22518 (044)	SO6	133	137	142	
Road transport	WC031_Fuel and Maintenance - CAM 4648	SO6	2	2	2	
Road transport	WC031_Fuel and Maintenance - CAM 5685 (128)	SO6	2	2	2	
Road transport	WC031_Fuel and Maintenance - CAM 25946	SO6	73	75	78	
Road transport	WC031_Fuel and Maintenance - CAM 6993	SO6	63	65	68	
Road transport	WC031_Fuel and Maintenance - CAM 7760	SO6	63	65	68	
Road transport	WC031_Fuel and Maintenance - CEO 1465 (258)	SO6	141	146	150	
Road transport	WC031_Fuel and Maintenance - CAM 22135	SO6	2	2	2	
Road transport	WC031_Fuel and Maintenance - CAM 29910 (356)	SO6	2	2	2	
Road transport	WC031_Fuel and Maintenance - CAM 5638 (321)	SO6	1	1	1	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Road transport		WC031_Fuel and Maintenance - CAM 6005	SO6	2	2	2
Road transport		WC031_Fuel and Maintenance - CAM 6467 (318)	SO6	1	1	1
Road transport		WC031_Fuel and Maintenance - New vehicle Isuzu 3ton tipper truck	SO6	40	42	43
Road transport		WC031_Fuel and Maintenance - CAM 30374 (413)	SO6	2	2	2
Road transport		WC031_Fuel and Maintenance - New vehicle 2	SO6	28	29	30
Road transport		WC031_Fuel and Maintenance - CAM 17163 (520)	SO6	148	153	158
Road transport		WC031_Fuel and Maintenance - CAM 18536 (606)	SO6	110	114	117
Road transport		WC031_Fuel and Maintenance - CEO 1604 (Trailer)	SO6	1	1	1
Road transport		WC031_Depreciation - Storm water Infrastructure - Drainage Collection	SO6	488	512	538
Road transport		WC031_Depreciation - Roads Infrastructure - Road Furniture	SO6	4 186	4 395	4 615
Road transport		WC031_Management of Roads Infrastructure	SO6	866	895	924
Road transport		WC031_Maintenance: Roads Infrastructure	SO6	26 029	26 914	27 775
Road transport		WC031_Fuel and Maintenance - New Tipper truck	SO6	133	137	142
Road transport		WC031_Fuel and Maintenance - CAM 19087	SO6	45	47	48
Road transport		WC031_Fuel and Maintenance - Nissan Tenler 5500L (071)	SO6	97	100	104
Road transport		WC031_Fuel and Maintenance - CAM 17431 (172)	SO6	98	101	104
Road transport		WC031_Fuel and Maintenance - CAM 26269 (183)	SO6	63	65	68
Road transport		WC031_Fuel and Maintenance - CAM 32493	SO6	2	3	3
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	68	71	73
Road transport		WC031_Fuel and Maintenance - CAM 28422	SO6	73	76	78
Road transport		WC031_Fuel and Maintenance - CAM 16486 Digger loader	SO6	49	50	52
Road transport		WC031_Fuel and Maintenance - CAM 16486	SO6	32	33	35
Road transport		WC031_Maintenance: Roads Infrastructure - Sundry Consumables	SO6	91	94	97
Road transport		WC031_Fuel and Maintenance - CAM 24150	SO6	150	155	160
Road transport		WC031_Fuel and Maintenance Digger loader (CAM 16486)	SO6	85	88	91
Road transport		WC031_Maintenance: Roads Infrastructure - Road Surface Material	SO6	1 289	1 333	1 375
Road transport		WC031_Maintenance: Roads Infrastructure - Maintenance Materials	SO6	539	558	576
Road transport		WC031_Roads and Stormwater	SO6	25	26	27
Road transport		WC031_Fuel and Maintenance - CAM 33366 (210)	SO6	161	166	172
Road transport		WC031_Fuel and Maintenance - CEO 6016 (262)	SO6	158	163	168
Road transport		WC031_Fuel and Maintenance - CAM 23017 (280)	SO6	63	65	68
Road transport		WC031_Fuel and Maintenance - CAM 16297 (250)	SO6	28	29	30
Road transport		WC031_Fuel and Maintenance - CAM 31705	SO6	32	33	34
Road transport		WC031_Preventative Maintenance Resealing of Roads Public transport routes	SO6	272	281	290
Road transport		WC031_Preventative maintenance storm water Networks/lines	SO6	250	259	267
Road transport		WC031_Fuel and Maintenance - CAM 7707	SO6	58	60	62
Road transport		WC031_Fuel and Maintenance - New vehicle 5	SO6	28	29	30
Road transport		WC031_Fuel and Maintenance - CAM 16297	SO6	55	57	59
Road transport		WC031_Fuel and Maintenance - Messey Ferguson (277)	SO6	35	36	37
Road transport		WC031_Fuel and Maintenance - CAM 7073	SO6	70	72	75
Road transport		WC031_Fuel and Maintenance - Roads (030)	SO6	16	17	18
Road transport		WC031_Fuel and Maintenance - CAM 4175 (317)	SO6	24	25	26
Road transport		WC031_CAM 34627 - Maintenance	SO6	2	2	2

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b> <i>List all operational projects grouped by Function</i>						
Road transport		WC031_Fuel and Maintenance - CAM 21111 (352)	SO6	113	117	120
Road transport		WC031_Fuel and Maintenance - CAM 9128 (324)	SO6	1	1	1
Road transport		WC031_Maintenance: Storm Water Networks Channel	SO6	180	186	192
Road transport		WC031_Fuel and Maintenance - CAM 29985	SO6	16	17	17
Road transport		WC031_CAM 7827 - Maintenance	SO6	16	17	17
Road transport		WC031_Fuel and Maintenance - CAM 8344	SO6	2	2	2
Road transport		WC031_Fuel and Maintenance - CAM 20875	SO6	2	2	2
Road transport		WC031_Fuel and Maintenance - CAM 6003	SO6	2	2	2
Road transport		WC031_Fuel and Maintenance: Jetvac (031)	SO6	24	25	26
Road transport		WC031_Fuel and Maintenance - CAM 5638	SO6	1	1	1
Road transport		WC031_CAM 7827 - Repairs	SO6	12	13	13
Road transport		WC031_Fuel and Maintenance - New Digger loader	SO6	81	84	86
Road transport		WC031_Fuel and Maintenance - New vehicle 4	SO6	20	21	22
Road transport		WC031_Fuel and Maintenance - CAM 29985 - Nissan NP300 - 1 Ton bakkie	SO6	12	13	13
Road transport		WC031_Vaccinations	SO6	11	11	11
Road transport		WC031_Fuel and Maintenance - CAM 29985 - Nissan NP300 - 1 Ton bakkie	SO6	35	36	37
Road transport		WC031_Fuel and Maintenance-CAM 33190	SO6	35	36	37
Road transport		WC031_Fuel and Maintenance-CAM 37614-Digger loader	SO6	80	83	85
Road transport		WC031_Fuel and Maintenance-CAM 34627-Jetvac	SO6	20	21	21
Road transport		WC031_Maintenance: Hire of Digger, Sweeper, Excavator & Compactor	SO6	100	103	107
Road transport		WC031_Fuel and Maintenance - CAM 14832 (418)	SO6	146	151	156
Road transport		WC031_Fuel and Maintenance - Tractor (432)	SO6	8	8	9
Road transport		WC031_Fuel and Maintenance - CAM 27101	SO6	1	1	1
Road transport		WC031_Fuel and Maintenance - CAM 23467	SO6	81	84	86
Road transport		WC031_Fuel and Maintenance-CAM 13514-Tractor	SO6	43	45	46
Road transport		WC031_Fuel and Maintenance-CAM 8323-Isuzu 3ton tipper truck	SO6	82	85	88
Road transport		WC031_Fuel and Maintenance - CAM 15197 (134)	SO6	2	2	2
Road transport		WC031_Fuel and Maintenance - CAM 8947	SO6	78	81	84
Road transport		WC031_Fuel and Maintenance - CAM 18938 (508)	SO6	2	2	2
Road transport		WC031_Road Maintenance Ward 2	SO6	120	124	128
Road transport		WC031_Fuel and Maintenance - CEO 1604	SO6	1	1	1

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Road transport	WC031_CAM 23256 - Loader	SO6	49	50	52	
Road transport	WC031_Fuel and Maintenance - CAM 23256	SO6	80	83	85	
Road transport	WC031_Fuel and Maintenance-CAM 8956	SO6	60	62	64	
Road transport	WC031_Fuel and Maintenance - CAM 40974	SO6	130	134	139	
Road transport	WC031_Maintenance: Storm water WEST SIDE Outlet - Manholes and Pipeline	SO6	25	26	27	
Road transport	WC031_Fuel and Maintenance - CAM 30289	SO6	81	84	86	
Road transport	WC031_Fuel and Maintenance - CAM 7856	SO6	193	199	206	
Road transport	WC031_Fuel and Maintenance - CAM 36872	SO6	53	55	57	
Road transport	WC031_Fuel and Maintenance-CAM 30289-Digger loader	SO6	35	36	37	
Sport and recreation	WC031_Management of Parks and Gardens	SO6	48	50	51	
Sport and recreation	WC031_Maintenance: Parks and Gardens	SO6	8 799	9 099	9 390	
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	2	2	2	
Sport and recreation	WC031_Fuel and Maintenance - CAM 25945 (045)	SO6	73	75	78	
Sport and recreation	WC031_Fuel and Maintenance - New Truck CoCT	SO6	93	96	99	
Sport and recreation	WC031_Fuel and Maintenance - New Bakkie CoCT	SO6	15	16	16	
Sport and recreation	WC031_Fuel and Maintenance - CAM 7236	SO6	63	65	68	
Sport and recreation	WC031_Maintenance: Parks and Gardens - Sundry Consumables	SO6	69	71	74	
Sport and recreation	WC031_Maintenance: Parks and Gardens - Sundry Consumables (Weed Killers)	SO6	160	165	171	
Sport and recreation	WC031_Fuel and Maintenance-CAM 25945	SO6	25	26	27	
Sport and recreation	WC031_Fuel and Maintenance - CAM 30259	SO6	28	29	30	
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	128	132	
Sport and recreation	WC031_Fuel and Maintenance - Parks and Gardens (030)	SO6	25	26	27	
Public safety	WC031_Disaster Management	SO7	3 293	3 404	3 513	
Public safety	WC031_Hire of Helicopter	SO7	100	103	107	
Public safety	WC031_Maintenance: Grounds and Buildings	SO7	51	53	54	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Public safety	WC031_Disaster Management - Sundry Consumables	SO7	28	29	30	
Public safety	WC031_Educational: Environmental	SO7	2	2	2	
Public safety	WC031_Disaster Management: Office Purchases - Stationary	SO7	2	2	2	
Public safety	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO7	1	1	2	
Public safety	WC031_Protective clothing	SO7	15	16	16	
Public safety	WC031_Alien Vegetation Control and Cleaning of Rivers	SO7	33	34	36	
Public safety	WC031_Alien Vegetation Control and Cleaning Rivers	SO7	20	21	21	
Environmental protection	WC031_Pollution Control	SO7	1	1	1	
Sport and recreation	WC031_Maintenance: Nature Reserves	SO6	1 584	1 639	1 691	
Sport and recreation	WC031_Maintenance: Nature Reserves - Sundry Consumables (Fertilizer plants and seeds)	SO6	27	28	29	
Sport and recreation	WC031_Nature Reserves: Game Scouts	SO6	120	124	128	
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	65	67	69	
Community and social services	WC031_Maintenance: Cemeteries	SO6	835	863	891	
Community and social services	WC031_Maintenance: Cemeteries - Sundry Consumables	SO6	22	22	23	
Community and social services	WC031_Vaccinations	SO6	7	7	7	
Community and social services	WC031_Maintenance: Cemeteries - Maintenance Materials	SO6	32	34	35	
Community and social services	WC031_Machinery and equipment hire	SO6	250	259	267	
Community and social services	WC031_Fuel and Maintenance - Cemeteries (040)	SO6	3	3	3	
Community and social services	WC031_Community Halls	SO6	7	7	7	
Community and social services	WC031_Maintenance and Refurbishment of Cemetry	SO6	60	62	64	
Community and social services	WC031_Maintenance Cemeteries	SO6	20	21	21	
Community and social services	WC031_Maintenance: Community Halls and Facilities	SO6	1 203	1 244	1 283	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b> <i>List all operational projects grouped by Function</i>						
Community and social services	WC031_Maintenance: Community Halls and Facilities - Sundry Consumables	SO6	73	75	78	
Community and social services	WC031_Maintenance: Community Halls and Facilities - Maintenance Materials	SO6	58	60	62	
Community Halls and Facilities	WC031_Youth Clean and Green Ambassadors Project	SO6	10	10	11	
Community Halls and Facilities	WC031_Pre-paid Electricity (Bereaville Community Hall)	SO6	9	9	10	
Community and social services	WC031_Library Services	SO6	10 034	10 375	10 707	
Public safety	WC031_Traffic Services	SO8	51 494	53 244	54 948	
Public safety	WC031_Educational Project	SO8	15	16	16	
Public safety	WC031_Fuel and Maintenance - CAM 13720	SO8	74	77	79	
Public safety	WC031_Fuel and Maintenance - CAM 31704 Trailer	SO8	2	2	2	
Public safety	WC031_Traffic Services - Sundry Consumables	SO8	34	35	36	
Public safety	WC031_Firearms Competency certificates	SO8	5	5	5	
Public safety	WC031_Traffic Services - Printing and Stationary	SO8	124	128	132	
Public safety	WC031_Traffic Services - Identification Lamps & Sirens	SO8	40	41	43	
Public safety	WC031_Traffic Services - Breakdown Services	SO8	25	26	27	
Public safety	WC031_Fuel and Maintenance - CAM 30229	SO8	12	13	13	
Public safety	WC031_Fuel and Maintenance - CAM 32509 (102)	SO8	24	25	26	
Public safety	WC031_Fuel and Maintenance - CAM 32510 (104)	SO8	74	77	79	
Public safety	WC031_Fuel and Maintenance - CAM 36706	SO8	74	77	79	
Public safety	WC031_Fuel and Maintenance - CAM 23327 (714)	SO8	12	13	13	
Public safety	WC031_Fuel and Maintenance - CAM 36707 - Ford Figo 1.5L	SO8	74	77	79	
Public safety	WC031_Fuel and Maintenance - CAM 17594	SO8	74	77	79	
Public safety	WC031_Fuel and Maintenance - CAM 37059	SO8	74	77	79	
Public safety	WC031_Fuel and Maintenance - CAM 23327	SO8	62	64	66	
Public safety	WC031_Fuel and Maintenance - CAM 30229 (074)	SO8	12	13	13	
Public safety	WC031_Fuel and Maintenance - CAM 37058	SO8	62	64	66	
Public safety	WC031_Fuel and Maintenance - Toyota Corolla Quest - CAM 37058	SO8	12	13	13	
Public safety	WC031_Fuel and Maintenance-CAM 30229	SO8	50	52	53	
Public safety	WC031_Fuel and Maintenance - CAM 32509	SO8	50	52	53	
Public safety	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO8	14	15	15	
Public safety	WC031_Fuel and Maintenance - CAM 29885 (201)	SO8	24	25	26	
Public safety	WC031_Fuel and Maintenance - CAM 29919	SO8	12	13	13	
Public safety	WC031_Fuel and Maintenance - CAM 29919 (202)	SO8	62	64	66	
Public safety	WC031_Fuel and Maintenance - CAM 15473 (271)	SO8	1	1	1	
Public safety	WC031_Maintenance: Traffic Signs - Maintenance Materials	SO8	25	26	27	
Public safety	WC031_Fuel and Maintenance-TWK 5 - WP	SO8	85	87	90	
Public safety	WC031_Maintenance , Repairs of Equipment (Calibration of Speed Measuring Machines Alcohol Testers)	SO8	97	100	104	
Public safety	WC031_Law Enforcement Services	SO8	10 306	10 656	10 997	
Public safety	WC031_Court Payments (Contempt of Court)	SO8	300	310	320	
Public safety	WC031_Law Enforcement Services (Stationary - Corporate)	SO8	30	31	32	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Public safety	WC031_Municipal Law Enforcement - Sundry Consumables	SO8	20	21	21	
Public safety	WC031_License Fee (Contravention System)	SO8	70	72	75	
Public safety	WC031_Riot gear	SO8	25	26	27	
Public safety	WC031_Fuel and Maintenance - CAM 33762 Nissan NP200 1.6	SO8	28	29	30	
Public safety	WC031_CAM 31934	SO8	2	2	2	
Public safety	WC031_Fuel and Maintenance - CAM 34419	SO8	78	81	84	
Public safety	WC031_Fuel and Maintenance - CAM 34420	SO8	28	29	30	
Public safety	WC031_Fuel and Maintenance-CAM 23027	SO8	14	14	15	
Public safety	WC031_Fuel and Maintenance - CAM 34420	SO8	50	52	53	
Public safety	WC031_Fuel and Maintenance - CAM 33762	SO8	50	52	53	
Public safety	WC031_Fuel and Maintenance - CAM 36743	SO8	50	52	53	
Public safety	WC031_Fuel and Maintenance - CAM 38191	SO8	123	127	131	
Public safety	WC031_Fuel and Maintenance - CAM 25444 (341)	SO8	28	29	30	
Public safety	WC031_Fuel and Maintenance - CAM 25998 - Nissan NP200 1.6	SO8	16	17	17	
Public safety	WC031_Fuel and Maintenance - CAM 25998 - Nissan NP200 1.6	SO8	12	13	13	
Public safety	WC031_Fuel and Maintenance-CAM 25998-Nissan NP200 1.6	SO8	50	52	53	
Public safety	WC031_Fuel and Maintenance - CAM 34418 Nissan NP200 1.6)	SO8	16	17	17	
Public safety	WC031_Fuel and Maintenance - CAM 34418 Nissan NP200 1.6	SO8	12	13	13	
Public safety	WC031_Fuel and Maintenance-CAM 34418-Nissan NP200 1.6	SO8	50	52	53	
Public safety	WC031_Fuel and Maintenance_Fuel Generator	SO8	100	103	107	
Public safety	WC031_Control Room Operators - Sundry Consumables	SO8	10	10	11	
Public safety	WC031_Control Room Operators (Printing and Stationary)	SO8	8	8	9	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b> <i>List all operational projects grouped by Function</i>						
	Public safety	WC031_Rental of Equipment (Radio Equipment)	SO8	50	52	53
	Public safety	WC031_Control Room Operators	SO8	590	610	630
	Road transport	WC031_Vehicle Testing and Licensing	SO8	11 204	11 584	11 955
	Road transport	WC031_Staff Training	SO8	2	2	2
	Road transport	WC031_Maintenance: Grounds and Buildings	SO8	106	109	113
	Road transport	WC031_Fuel and Maintenance - New Car - CoCT	SO8	39	41	42
	Road transport	WC031_Vehicle Testing and Licensing - Sundry Consumables	SO8	17	18	18
	Road transport	WC031_Vehicle Testing and Licensing - Printing and Stationary	SO8	150	155	160
	Road transport	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO8	69	71	73
	Public safety	WC031_Animal Control	SO8	121	125	129
	Public safety	WC031_Animal Control: Disposal of Animal Carcasses	SO8	10	10	11
	Public safety	WC031_Animal Control: Pound	SO8	70	72	75
	Public safety	WC031_Animal Control: Auction	SO8	30	31	32
	Public safety	WC031_Maintenance: Grounds and Buildings	SO8	200	207	213
	Public safety	WC031_Fuel and Maintenance - CAM 14331 (148)	SO8	2	2	2
	Public safety	WC031_Animal Control - Sundry Consumables (Animal Food)	SO8	60	62	64
	Public safety	WC031_Fuel and Maintenance-CAM 16220	SO8	50	52	53
	Public safety	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Animal Control)	SO8	43	44	46
	Public safety	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Animal Control) (Pounds)	SO8	10	10	10
	Public safety	WC031_Fuel and Maintenance - CAM 31934 (075)	SO8	3	3	3
	Public safety	WC031_Animal Pound - Sundry Consumables	SO8	10	10	11
	Planning and development	WC031_Technical Administration and Planning	SO5	19 564	20 229	20 877
	Planning and development	WC031_Protective Clothing	SO5	8	8	9
	Planning and development	WC031_Fuel and Maintenance - CAM 16838 - Jetpatcher Trailer	SO5	2	3	3
	Planning and development	WC031_Fuel and Maintenance - CAM 23402 - Jetpatcher Truck	SO5	153	158	163
	Planning and development	WC031_Depreciation - Machinery and Equipment	SO5	123	128	133
	Planning and development	WC031_Technical Vehicle and Plant Licencing and Roadworthy	SO5	6	6	6
	Planning and development	WC031_Maintenance: Civil Engineering Infrastructure	SO5	23	24	25
	Planning and development	WC031_Fuel and Maintenance - CAM 23021 (070)	SO5	28	29	30
	Planning and development	WC031_Fuel and Maintenance - CAM 33600 (119)	SO5	20	21	22

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Planning and development	WC031_Fuel and Maintenance: Specialized Butumen Emulsion for Jetting Machine Vehicle	SO5	82	85	88	
Planning and development	WC031_Technical Administration and Planning - Sundry Consumables	SO5	1	1	1	
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	41	43	
Planning and development	WC031_Fuel and Maintenance-CAM 23021	SO5	45	47	48	
Planning and development	WC031_Fuel and Maintenance-CAM 28538	SO5	20	21	21	
Planning and development	WC031_Fuel and Maintenance-13699	SO5	40	42	43	
Waste management	WC031_Waste Removal Services and Management	SO6	40 619	42 000	43 344	
Waste management	WC031_Temp Workers	SO6	274	283	292	
Waste management	WC031_Recycling Contractor	SO6	2 079	2 149	2 218	
Waste management	WC031_Maintenance: Grounds and Buildings	SO6	147	152	157	
Waste management	WC031_Fuel and Maintenance - CAM 19299 (190)	SO6	73	75	78	
Waste management	WC031_Fuel and Maintenance - CAM 14034	SO6	330	341	352	
Waste management	WC031_Fuel and Maintenance - CAM 8558	SO6	63	65	68	
Waste management	WC031_Fuel and Maintenance-CAM 5554	SO6	60	62	64	
Waste management	WC031_Fuel and Maintenance-CAM 19299	SO6	65	67	69	
Waste management	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO6	81	83	86	
Waste management	WC031_Waste Removal Services and Management - Refuse Bags	SO6	453	468	483	
Waste management	WC031_Waste Removal Services and Management - Wheelie bins	SO6	205	212	219	
Waste management	WC031_Community Toilets	SO6	110	114	117	
Waste management	WC031_Town Cleaning Project	SO6	397	410	423	
Waste management	WC031_Fuel and Maintenance - CAM 25570 (238)	SO6	130	134	138	
Waste management	WC031_Fuel and Maintenance - CAM 17348 (257)	SO6	73	75	78	
Waste management	WC031_Fuel and Maintenance - CAM 13077	SO6	220	227	234	
Waste management	WC031_Fuel and Maintenance - New Truck CoCT	SO6	110	114	117	
Waste management	WC031_Fuel and Maintenance - New Refuse Truck	SO6	250	258	266	
Waste management	WC031_Waste Removal Services and Management - Sundry Consumables	SO6	100	104	107	
Waste management	WC031_Fuel and Maintenance-CAM 25570	SO6	110	114	117	
Waste management	WC031_Fuel and Maintenance-CAM 17348	SO6	40	41	43	
Waste management	WC031_Fuel and Maintenance - CAM 14836 (316)	SO6	65	67	69	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
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<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Waste management		WC031_Fuel and Maintenance - CAM 3079 (315)	SO6	65	67	69
Waste management		WC031_Fuel and Maintenance - CAM 3080 (320)	SO6	3	3	3
Waste management		WC031_Fuel and Maintenance - CAM 15273 (323)	SO6	4	4	4
Waste management		WC031_Vaccinations	SO6	91	94	97
Waste management		WC031_Fuel and Maintenance-CAM 3079	SO6	42	43	45
Waste management		WC031_Fuel and Maintenance-CAM 14836	SO6	42	43	45
Waste management		WC031_Community Projects - Maintenance Materials (Community Toilets)	SO6	32	33	34
Waste management		WC031_Fuel and Maintenance - CAM 16878 (081)	SO6	65	67	69
Waste management		WC031_Fuel and Maintenance - CAM 15188 (435)	SO6	4	4	4
Waste management		WC031_Fuel and Maintenance - CAM 16878	SO6	65	67	69
Waste management		WC031_Fuel and Maintenance - CAM 15188	SO6	4	4	4
Waste management		WC031_Fuel and Maintenance-CAM 15118	SO6	60	62	64
Waste management		WC031_Fuel and Maintenance-CAM 16878	SO6	60	62	64
Waste management		WC031_Fuel and Maintenance - CAM 22148 (618)	SO6	73	75	78
Waste management		WC031_Fuel and Maintenance-CAM 22148	SO6	60	62	64
Waste management		WC031Waste Removal Services and Management - Refuse Bags	SO6	5	5	5
Waste management		WC031_Fuel and Maintenance - New Refuse cage truck	SO6	162	167	173
Waste management		WC031_Fuel and Maintenance-CAM 19068-Refuse Cage Truck	SO6	60	62	64
Waste management		WC031_Maintenance of Drop Off Facilities	SO6	5	5	5
Waste management		WC031_Maintenance: Dumping Site Facilities	SO6	3 328	3 441	3 551
Waste management		WC031_Temporary workers Caledon Transfer Station	SO6	76	78	81
Waste management		WC031_Cleaning Materials Caledon Transfer Station	SO6	3	3	3
Waste management		WC031_Maintenance: Dumping Site Facilities - Maintenance Materials	SO6	47	48	50
Waste management		WC031_Maintenance Caledon Transfer station	SO6	15	15	16
Waste management		WC031_Refuse sites damaged	SO6	105	109	112
Waste management		WC031_Refuse Sites	SO6	11	12	12

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
	Waste management	WC031_Cleaning Materials for Transfer Station and Office	SO6	5	5	6
	Waste management	WC031_Street Cleansing	SO6	2 852	2 949	3 044
	Waste management	WC031_Depreciation - Machinery and Equipment	SO6	49	51	53
	Waste management	WC031_Street Cleansing - Sundry Consumables	SO6	49	50	52
	Waste management	WC031_Depreciation - Solid Waste Infrastructure - Landfill Sites (Capitalised Restoration Cost)	SO6	7 260	7 623	8 004
	Waste management	WC031_Management of Dumping Site Facilities	SO6	19 130	19 780	20 413
	Waste water management	WC031_Maintenance: Sewerage Network	SO6	24 237	25 061	25 863
	Waste water management	WC031_Maintenance: Grounds and Buildings	SO6	2 352	2 432	2 510
	Waste water management	WC031_Fuel and Maintenance - CAM 28658 (181)	SO6	2	2	2
	Waste water management	WC031_Fuel and Maintenance - CAM 23344 (189)	SO6	90	93	96
	Waste water management	WC031_Maintenance: Sewerage Network - Sundry Consumables	SO6	188	195	201
	Waste water management	WC031_Jetvac masjien trailer mounted	SO6	15	16	16
	Waste water management	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO6	220	228	235
	Waste water management	WC031_Maintenance: Sewerage Network - Maintenance Materials	SO6	150	155	160
	Waste water management	WC031_Fuel and Maintenance - CAM 2464	SO6	201	208	214
	Waste water management	WC031_Fuel and Maintenance - CAM 27032 (282)	SO6	50	52	54
	Waste water management	WC031_Fuel and Maintenance - CAM 10845	SO6	2	2	2
	Waste water management	WC031_Fuel and Maintenance - CAM 9537	SO6	68	71	73
	Waste water management	WC031_Fuel and Maintenance - CAM 12875	SO6	2	2	2
	Waste water management	WC031_Fuel and Maintenance - CAM 30259	SO6	30	31	32
	Waste water management	WC031_Maintenance: Sewerage Network - Maintenance Materials	SO6	296	306	316
	Waste water management	WC031_Uniform and Protective Clothing	SO6	12	12	13
	Waste water management	WC031_Fuel and Maintenance - CAM 17825 (312)	SO6	101	104	108
	Waste water management	WC031_Fuel and Maintenance - CAM 6467 (318)	SO6	1	1	1
	Waste water management	WC031_Vaccinations	SO6	15	15	16
	Waste water management	WC031_Fuel and Maintenance - CAM 26539	SO6	28	29	30
	Waste water management	WC031_Fuel and Maintenance - CAM 9467 (407)	SO6	103	106	110
	Waste water management	WC031_Fuel and Maintenance-CAM 26539-Nissan NP300- 1 Ton bakkie	SO6	40	41	43
	Waste water management	WC031_Fuel and Maintenance - CAM 21397	SO6	2	2	2
	Waste water management	WC031_Maintenance: Fixing of Leaks (Toilets, Pipes, etc.) Sewerage Networks	SO6	21	21	22
	Waste water management	WC031_Maintenance Materials - Pump Station	SO6	2	2	2
	Waste water management	WC031_Maintenance: Sewerage Treatment Works	SO6	8 956	9 261	9 557
	Waste water management	WC031_Maintenance: Sewerage Treatment Works - Sundry Consumables	SO6	58	60	61
	Waste water management	WC031_Maintenance: Sewerage Treatment Works - Maintenance Materials	SO6	23	24	24
	Waste water management	WC031_Maintenance: Sewerage Treatment Works - Chemicals	SO6	661	683	705
	Waste water management	WC031_Water and Waste Water Conference (People Upliftment and Empowerment)	SO6	77	80	82
	Waste water management	WC031_Temp Workers	SO6	40	41	43
	Waste water management	WC031_Sewerage Treatment Works	SO6	9	9	9
	Waste water management	WC031_Fuel and Maintenance - CAM 7165 (505)	SO6	32	33	35
	Waste water management	WC031_Fuel And Maintenance - Small Plant (30)	SO6	12	13	13
	Waste water management	WC031_Fuel and Maintenance-CAM 27161-Sewerage Truck	SO6	211	218	225
	Waste water management	WC031_Fuel and Maintenance - New Sewerage truck 6000 liters	SO6	89	92	95

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Waste water management	WC031_Fuel and Maintenance - CAM 19295 (253)	SO6	81	84	86	
Waste water management	WC031_Fuel and Maintenance-CAM 19295	SO6	130	134	139	
Waste water management	WC031_Sewer Tanker	SO6	14	14	15	
Waste water management	WC031_Fuel and Maintenance - CAM 17821 (705)	SO6	180	187	193	
Waste water management	WC031_CAM 17821 (705)	SO6	32	33	35	
Waste water management	WC031_Fuel and Maintenance - CAM 13857 (522)	SO6	73	75	78	
Waste water management	WC031_Fuel and Maintenance - CAM 35413	SO6	268	277	286	
Waste water management	WC031_Sewerage Management	SO6	16 261	16 814	17 352	
Waste water management	WC031_Villiersdorp Market Area and Taxi Rank	SO6	61	64	67	
Waste water management	WC031_Depreciation - Sanitation Infrastructure - Waste Water Treatment Works	SO6	3 102	3 257	3 419	
Water management	WC031_Bulk Purchases - Water	SO6	28 698	29 674	30 624	
Water management	WC031_Maintenance: Water network	SO6	11 987	12 395	12 792	
Water management	WC031_Maintenance: Grounds and Buildings	SO6	790	817	843	
Water management	WC031_Fuel and Maintenance - CAM 20679 (047)	SO6	2	2	2	
Water management	WC031_Fuel and Maintenance - CAM 8733	SO6	68	71	73	
Water management	WC031_Maintenance: Water network - Sundry Consumables	SO6	89	92	95	
Water management	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO6	446	461	475	
Water management	WC031_Maintenance: Water network - Maintenance Materials	SO6	1 333	1 378	1 422	
Water management	WC031_Bulk meters	SO6	63	65	67	
Water management	WC031_Water Distribution Management	SO6	29 094	30 083	31 046	
Water management	WC031_Fuel and Maintenance - CAM 7826	SO6	68	71	73	
Water management	WC031_Fuel and Maintenance-CAM 36747 -Nissan NP300-1 Ton bakkie	SO6	68	71	73	
Water management	WC031_Fuel and Maintenance - CAM 25362 (251)	SO6	28	29	30	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Water management	WC031_Fuel and Maintenance - New vehicle 1	SO6	24	25	26	
Water management	WC031_Fuel and Maintenance-CAM 25362	SO6	40	41	43	
Water management	WC031_Fuel and Maintenance-CAM 8215	SO6	40	41	43	
Water management	WC031_Maintenance: Water network - Chemicals	SO6	93	96	99	
Water management	WC031_Water Networks (fixing of taps and pipes etc)	SO6	86	89	92	
Water management	WC031_Maintenance: Water network - Maintenance Materials (Lei Water)	SO6	97	101	104	
Water management	WC031_Fuel and Maintenance - Water Distribution (030)	SO6	8	8	8	
Water management	WC031_Fuel and Maintenance - CAM 29859 (340)	SO6	28	29	30	
Water management	WC031_Vaccinations	SO6	8	9	9	
Water management	WC031_Fuel and Maintenance-CAM 7827	SO6	35	36	37	
Water management	WC031_Fuel and Maintenance-CAM 29859	SO6	35	36	37	
Water management	WC031_Fuel and Maintenance - CAM 30141 (417)	SO6	28	29	30	
Water management	WC031_Fuel and Maintenance-CAM 30141	SO6	35	36	37	
Water management	WC031_Fuel and Maintenance - Small Plant Water Pump (50)	SO6	42	43	45	
Water management	WC031_Fuel and Maintenance - CAM 28966	SO6	16	17	17	
Water management	WC031_Fuel and Maintenance - CAM 28966 (555)	SO6	12	13	13	
Water management	WC031_Fuel and Maintenance - CAM 6554 (164)	SO6	45	47	48	
Water management	WC031_Fuel and Maintenance-CAM 28966	SO6	45	47	48	
Water management	WC031_Maintenance: Storm Water Networks Channel_OK and West Side	SO6	23	23	24	
Water management	WC031_Fuel and Maintenance - Water Distribution (040)	SO6	5	5	5	
Water management	WC031 Maintenance: Water network - Maintenance (Leiwaterr)	SO6	41	43	44	
Water management	WC031 Maintenance: Water network - Maintenance	SO6	41	43	44	
Water management	WC031_Maintenance: Water Treatment Works	SO6	5 834	6 032	6 225	
Water management	WC031_Maintenance: Water Treatment Works 16093 (107)	SO6	510	527	544	
Water management	WC031_Maintenance: Water Treatment Works - Sundry Consumables	SO6	47	49	50	
Water management	WC031_Water Purification Management - Chemicals	SO6	3 340	3 454	3 564	
Water management	WC031_Maintenance: Water Treatment Works - Maintenance Materials	SO6	175	181	186	
Water management	WC031_Maintenance of WTW projects and cleaning 16093 (107)	SO6	188	194	200	
Water management	WC031_Fuel and Maintenance - Waterworks: Generators	SO6	100	103	107	
Water management	WC031_Water Purification Management	SO6	5 602	5 792	5 977	
Water management	WC031_Maintenance:Water: Distribution	SO6	428	442	456	
Water management	WC031_Maintenance: Machinery and Equipment	SO6	100	103	107	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Water management		WC031_Depreciation - Water Supply Infrastructure - Pump Stations	SO6	1 016	1 067	1 120
Water management		WC031_Depreciation - Water Supply Infrastructure - Reservoirs	SO6	550	577	606
Water management		WC031_Depreciation - Water Supply Infrastructure - Bulk Mains	SO6	315	331	347
Water management		WC031_Depreciation - Water Supply Infrastructure - Dams and Weirs	SO6	36	38	40
Energy sources		WC031_Maintenance: Electricity Network	SO6	12 429	12 852	13 263
Energy sources		WC031_Electricity Distribution Management	SO6	174 686	180 626	186 406
Energy sources		WC031_Depreciation and Amortization	SO6	3 703	3 888	4 083
Energy sources		WC031_Electricity Distribution Management - Printing and Stationary	SO6	3	3	3
Energy sources		WC031_Maintenance: Grounds and Buildings	SO6	18	18	19
Energy sources		WC031_Fuel and Maintenance - CAM 35400 Isuzu NPR 400	SO6	73	75	78
Energy sources		WC031_Fuel and Maintenance - CAM 25667 (041)	SO6	28	29	30
Energy sources		WC031_Fuel and Maintenance-CAM 20053-4x4 Nissan NP300 1 Ton bakkie	SO6	120	124	128
Energy sources		WC031_Fuel and Maintenance - Electrical Equipment (090)	SO6	6	6	6
Energy sources		WC031_Fuel and Maintenance - CAM 37766	SO6	16	17	17
Energy sources		WC031_Fuel and Maintenance - CAM 21962 (120)	SO6	73	75	78
Energy sources		WC031_Fuel and Maintenance - CAM 7053 (151)	SO6	2	2	2
Energy sources		WC031_Fuel and Maintenance - CAM 30113 (361)	SO6	2	2	2
Energy sources		WC031_Fuel and Maintenance - Nissan Hyskraan (072)	SO6	1	1	1
Energy sources		WC031_Fuel and Maintenance-CAM 37766-Ford Ranger DC 2.2	SO6	86	89	92
Energy sources		WC031_Maintenance: Electricity Network - Sundry Consumables	SO6	69	71	74
Energy sources		WC031_Fuel and Maintenance-CAM 25667	SO6	50	52	53
Energy sources		WC031_Fuel and Maintenance-CAM 21962	SO6	34	35	36
Energy sources		WC031_Fuel and Maintenance-CAM 35400-Isuzu NPR 400	SO6	87	90	92
Energy sources		WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO6	30	31	32
Energy sources		WC031_Maintenance: Electricity Network - Maintenance Materials	SO6	654	676	698
Energy sources		WC031_Maintenance: Electricity Network - Service Connections Material	SO6	146	151	156
Energy sources		WC031_Fuel and Maintenance - CAM 25668 (347)	SO6	28	29	30
Energy sources		WC031_Fuel and Maintenance - CAM 29305 (360)	SO6	2	2	2
Energy sources		WC031_Fuel and Maintenance-CAM 1354	SO6	110	114	118
Energy sources		WC031_Fuel and Maintenance - CAM 1354 (131)	SO6	32	33	35
Energy sources		WC031_Fuel and Maintenance-CAM 25668	SO6	40	41	43

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Energy sources		WC031_Fuel and Maintenance - CAM 3830 (419)	SO6	8	8	8
Energy sources		WC031_Fuel and Maintenance-CAM 3830	SO6	5	5	5
Energy sources		WC031_Fuel and Maintenance-CAM 41249	SO6	30	31	32
Energy sources		WC031_Fuel and Maintenance - CAM 23787	SO6	104	107	111
Energy sources		WC031_Street Light Management	SO6	5 024	5 195	5 361
Energy sources		WC031_Street Light Management - Maintenance Materials (Street Lights)	SO6	476	492	508
Energy sources		WC031_Street Light Management - Maintenance Materials (Street Lights - Eskom)	SO6	16	16	17
Energy sources		WC031_Fuel and Maintenance - New Vehicle Elec Cherry Picker	SO6	143	148	152
Energy sources		WC031_Fuel and Maintenance - New Vehicle Elec Bakkie	SO6	63	65	68
Energy sources		WC031_Street Light Management - Maintenance Materials	SO6	29	30	31
Community and social services		WC031_Support and Maintenance of Cemeteries	SO6	208	215	222
Planning and development		WC031_Fuel and Maintenance-Roller	SO5	49	50	52
Waste management		WC031_Fuel and Maintenance - Refuse Removal (040)	SO6	4	4	4
Executive and council		WC031_Good Governance and Council Support	SO2	10	10	11
Planning and development		WC031_Equal Employment Access For Disabled Communities_EPWP Grant	SO11	119	123	127
Planning and development		WC031_Botriver Access Control Waste Transfer Station_EPWP Grant	SO11	20	21	21
Planning and development		WC031_Caledon Administrative Support Town Planning_EPWP Grant	SO11	119	123	127
Planning and development		WC031_Botriver Digger Operator_EPWP Grant	SO11	20	21	21
Finance and administration		WC031_Office 365 Backup Solution	SO4	250	259	267
Sport and recreation		WC031_Caledon Sport Ground Pavilion	SO6	50	52	53
Community Halls and Facilities		WC031_Maintenance: Community Halls and Facilities - Maintenance Materials	SO6	66	68	70
Finance and administration		WC031_Fuel and Maintenance - CAM 12217	SO3	40	41	43
Executive and council		WC031_New ward committee member training	SO2	30	31	32
Executive and council		WC031_Fuel and Maintenance Mayor Vehicle Maintenance	SO2	16	17	17
Executive and council		WC031_Ward Committee Induction Purposes - Printing and Stationary	SO2	2	2	2
Finance and administration		WC031_MRPA Focus Group meeting	SO1	3	3	3
Housing		WC031_Facilitation of Housing Projects - Printing and Stationary	SO9	2	2	2
Housing		WC031_Annual Update of Housing Demand Database	SO9	5	5	5
Housing		WC031_Housing Consumer Education	SO9	5	5	5
Housing		WC031_Maintenance: Sewer Networks Informal Settlement	SO10	21	22	23
Housing		"WC031_Solid Waste Informal Settlement "	SO10	7	7	7
Housing		WC031_Maintenance: Fixing of Leaks (Toilets, Pipes, etc.) Sewerage Networks	SO10	10	10	11
Finance and administration		WC031_Fuel and Maintenance - New vehicle Toyota Tazz	SO6	24	25	26
Planning and development		WC031_Informal Trading Markets	SO11	50	52	53
Planning and development		WC031_Local Economic Development - Printing and Stationary	SO11	2	2	2
Planning and development		WC031_EPWP Beautification of Open Spaces (EPWP Grant)	SO11	200	207	213
Other		WC031_Route Development Upgrades	SO11	100	103	107

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b> <i>List all operational projects grouped by Function</i>						
	Community and social services	WC031_Replacement of Zone Meters	SO6	60	62	64
	Finance and administration	WC031_Fuel and Maintenance - Diggerloader Maintenance (New 2022)	SO4	65	67	69
	Road transport	WC031_Support Stormwater and Maintenance project	SO6	464	479	495
	Road transport	WC031_Fuel and Maintenance - Roads (050)	SO6	40	41	43
	Sport and recreation	WC031_Maintenance: Nature Reserves_Rangers	SO6	120	124	128
	Sport and recreation	WC031_Baboon Management(Ammunition, Gas refills and Paintballs)	SO6	2	2	2
	Community and social services	WC031_Youth Clean and Green Ambassadors Project	SO6	3	3	3
	Community and social services	WC031_Library Services Disaster Management Covid19	SO6	25	26	27
	Community and social services	WC031_Other Materials - Refreshments	SO6	4	4	4
	Community and social services	WC031_Library Services - Printing and Stationary	SO6	6	6	6
	Community and social services	WC031_Maintenance: Library Buildings - Maintenance Materials	SO6	75	78	80
	Planning and development	WC031_Maintenance: Specialized Butumen Emulsion for Jetting Machine Vehicle	SO5	15	16	16
	Waste management	WC031_Community Projects	SO6	105	109	112
	Waste water management	WC031_Grass Cutting Sewerage Farm	SO6	10	10	11
	Water management	WC031_Remote Instrumentation (Telemetry of boreholes and sources, installation of bulk meters, water level sensors and measurement of treatment work)	SO6	150	155	160
	Energy sources	WC031_Cost of Supply Study	SO6	300	310	320
	Waste management	WC031_Transfer station support Clean up	SO6	128	133	137
	Public safety	WC031_Fuel and Maintenance-CAM 25444	SO8	50	52	53
	Public safety	WC031_Departmental Banners	SO7	35	36	37
	Public safety	WC031_River Clean Up	SO7	180	186	192
	Waste management	WC031_Fuel and Maintenance – CAM 13632	SO6	250	258	266
	Finance and administration	WC031_Fuel and Maintenance – CAM 18625	SO4	181	187	193
	Waste management	WC031_Fuel and Maintenance – CAM 43273	SO6	250	258	266
	Waste management	WC031_Fuel and Maintenance – CAM 43274	SO6	250	258	266
	Finance and administration	WC031_Fuel and Maintenance – CAM 12217	SO4	12	13	13
	Finance and administration	WC031_Fuel and Maintenance – CAM 35667	SO4	24	25	26
	Finance and administration	WC031_Fuel and Maintenance – CAM 31115	SO4	12	13	13
	Finance and administration	WC031_Fuel and Maintenance – CAM 37535	SO4	24	25	26
	Finance and administration	WC031_Fuel and Maintenance_CAM 40756	SO4	12	13	13
	Road transport	WC031_Fuel and Maintenance – CAM 23256	SO6	32	33	35
	Planning and development	WC031_Fuel and Maintenance – CAM 13699	SO5	12	13	13
	Planning and development	WC031_Fuel and Maintenance – CAM 13514	SO5	24	25	26
	Waste management	WC031_Fuel and Maintenance – CAM 15118	SO6	73	75	78

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b>						
<i>List all operational projects grouped by Function</i>						
Community and social services	WC031_Replacement of Zone Meters	SO6	60	62	64	
Finance and administration	WC031_Fuel and Maintenance - Diggerloader Maintenece (New 2022)	SO4	65	67	69	
Energy sources	WC031_Fuel and Maintenance – CAM 40591	SO6	28	29	30	
Finance and administration	WC031_Fuel and Maintenance	SO4	600	620	640	
Waste water management	WC031_Fuel and Maintenance – CAM 20509	SO6	120	124	128	
Planning and development	WC031_Small Plant: Technical Services	SO5	10	10	11	
Planning and development	WC031_Update and Calibration: CHC Lanstar GPS	SO5	10	10	11	
Finance and administration	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Head Office)	SO6	40	41	43	
Finance and administration	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Corporate - HR)	SO6	20	21	21	
Finance and administration	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Technical Services)	SO6	20	21	21	
Finance and administration	WC031_Maintenance: Grounds and Buildings - Maintenance Materials (Economic Development)	SO6	20	21	21	
Finance and administration	WC031_Fuel And Maintenance - Small Plant	SO6	12	13	13	
Finance and administration	WC031_Fuel and Maintenance - Small Plant	SO6	12	13	13	
Finance and administration	WC031_Fuel And Maintenance - Small Plant	SO6	50	52	53	
Sport and recreation	WC031_Fuel And Maintenance - Small Plant (Brush Cutters and Ride-on)	SO6	62	64	66	
Sport and recreation	WC031_Fuel and Maintenance - Small Plant (Brush Cutters and Ride-on)	SO6	12	13	13	
Housing	WC031_Provision of Chemical Toilets	SO10	800	827	854	
Housing	WC031_Conduct Human Settlements Surveys, beneficiary verification & tracing	SO9	50	52	53	
Housing	WC031_Human Settlements Management - Sundry Consumables	SO9	10	10	11	
Housing	WC031_Human Settlements Management - Stationary	SO9	2	2	2	
Water management	WC031_Maintenance: Leiwater Channels	SO6	50	52	53	
Sport and recreation	WC031_Maintenance: Sportgrounds	SO6	40	41	43	
Public safety	WC031_Animal Pound - Sundries Consumables	SO8	6	6	6	
Finance and administration	WC031_Asset Register Completeness project_FMC Grant	SO4	1 500	1 551	1 601	
Finance and administration	WC031_Maintenance Canopy Toolbox	SO4	25	26	27	
Community and social services	WC031_Town Office Blinds	SO6	30	31	32	
Road transport	WC031_Provincial Roads Management_Maintenance and Construction Of Transport Infrastructure Grant	SO6	165	171	176	
Housing	WC031_Grabouw: Hillside Phase 1 - Tops Structures	SO9	12	12	13	
Energy sources	WC031_Electricity Distribution Management	SO6	15 000	15 510	16 006	
Finance and administration	WC031_FMG (MMC)	SO1	50	52	53	

R thousand	Function	Project Description	Own Strategic Objectives	2026/27 Medium Term Revenue & Expenditure Framework		
				Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Parent municipality:</b> <i>List all operational projects grouped by Function</i>						
Waste water management	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO6	5	5	5	
Sport and recreation	WC031_Maintenance: Sport and Recreation Facilities - Maintenance Materials	SO6	10	10	11	
Water management	WC031_Maintenance: Grounds and Buildings - Maintenance Materials	SO6	10	10	11	
Waste management	WC031_Depreciation - Furniture and Office Equipment	SO6	1 549	1 627	1 708	
Sewerage	WC031_Depreciation and Amortization	SO6	6 145	6 452	6 775	
Water Distribution	WC031_Depreciation and Amortization	SO6	126	132	139	
Water Distribution	WC031_Depreciation - Community Facilities - Libraries	SO6	4 016	4 216	4 427	
Water Treatment	WC031_Depreciation and Amortization	SO6	1 140	1 197	1 257	
Energy sources	WC031_Depreciation and Amortization	SO6	42	44	46	
<b>Parent Operational expenditure</b>			<b>895 497</b>	<b>926 567</b>	<b>956 934</b>	
<b>Entities:</b> <i>List all Operational projects grouped by Entity</i>						
<b>Entity Operational expenditure</b>			-	-	-	
<b>Total Operational expenditure</b>			<b>895 497</b>	<b>926 567</b>	<b>956 934</b>	

## 16. Legislation Compliance Status

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Compliance with the MFMA Implementation requirements has been substantially adhered to through the following activities:

- **Budget and Treasury Office:** A Budget and Treasury Office have 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 department is fully functional with a Deputy Director, Internal Auditor and a Clerk Internal Audit in order to comply with the MFMA and obtain value for money.
- **Supply Chain Management:** A Functional Supply Chain Management Unit in accordance with the MFMA.
- **Risk Management:** Theewaterskloof Municipality adopted a Risk Management Policy in August 2009 and officials have undergone training. A risk register is compiled which identify the top ten risks and is reviewed and monitored 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 draft list of tariffs to be approved.

### b. Supplementary notes to tables

Supporting detail to budgeted financial performance (Table SA1)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>Exchange revenue</b>										
<b>Service charges - Electricity</b>										
Appliance Maintenance	-	-	-	-	-	-	-	-	-	-
Availability Charges	1 366	-	-	-	-	-	-	-	-	-
Connection/Reconnection	855	439	505	612	6 868	6 868	6 868	7 417	7 670	7 915
Electricity Distribution Revenue for Services	-	-	-	-	-	-	-	-	-	-
Electricity Sales	116 971	137 535	156 543	177 138	165 789	165 789	165 789	179 052	185 140	191 064
Joint Pole Usage	-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing	-	-	-	-	-	-	-	-	-	-
Meter Reading Fees	-	-	-	-	-	-	-	-	-	-
Notice Revenues	-	-	-	-	-	-	-	-	-	-
Temporary Service Plant	-	-	-	-	-	-	-	-	-	-
<b>Total Service charges - Electricity</b>	<b>119 192</b>	<b>137 974</b>	<b>157 047</b>	<b>177 750</b>	<b>172 657</b>	<b>172 657</b>	<b>172 657</b>	<b>186 470</b>	<b>192 810</b>	<b>198 979</b>
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>	-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>	(5 156)	(6 133)	(6 416)	(7 672)	(6 676)	(6 676)	(6 676)	(7 210)	(7 455)	(7 694)
<b>Net Service charges - Electricity</b>	<b>114 037</b>	<b>131 841</b>	<b>150 632</b>	<b>170 078</b>	<b>165 981</b>	<b>165 981</b>	<b>165 981</b>	<b>179 259</b>	<b>185 354</b>	<b>191 286</b>
<b>Service charges - Water</b>										
Agricultural and Rural Water Service	-	-	-	-	-	-	-	-	-	-
Availability Charges	1 915	-	-	-	-	-	-	-	-	-
Connection/Disconnection (Water)	541	1 172	1 682	1 349	1 749	1 749	1 749	1 889	1 953	2 016
Industrial Water	18 450	20 777	24 159	24 746	33 149	33 149	33 149	35 801	37 018	38 203
Meter Reading Fees	-	-	-	-	-	-	-	-	-	-
Sale	70 342	79 569	87 318	93 676	96 584	96 584	96 584	104 311	107 857	111 309
Urban Higher Level Service	-	-	-	-	-	-	-	-	-	-
<b>Total Service charges - Water</b>	<b>91 246</b>	<b>101 518</b>	<b>113 159</b>	<b>119 771</b>	<b>131 482</b>	<b>131 482</b>	<b>131 482</b>	<b>142 001</b>	<b>146 829</b>	<b>151 527</b>
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>	-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>	(11 869)	(13 510)	(14 977)	(16 051)	(15 483)	(15 483)	(15 483)	(16 722)	(17 290)	(17 843)
<b>Net Service charges - Water</b>	<b>79 377</b>	<b>88 007</b>	<b>98 182</b>	<b>103 720</b>	<b>115 999</b>	<b>115 999</b>	<b>115 999</b>	<b>125 279</b>	<b>129 538</b>	<b>133 684</b>
<b>Service charges - Waste Water Management</b>										
Agricultural and Rural	-	-	-	-	-	-	-	-	-	-
Availability Charges	869	-	-	-	-	-	-	-	-	-
Connection/Reconnection (Waste Water)	208	140	193	248	189	189	189	198	204	211
Higher Level Service	-	-	-	-	-	-	-	-	-	-
Industrial Effluent	5 306	7 040	9 274	10 212	9 732	9 732	9 732	10 170	10 516	10 852
Industrial Waste Water	-	-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water	-	-	-	-	2 275	2 275	2 275	2 377	2 458	2 537
Sanitation Charges	47 581	49 525	51 839	54 958	52 597	52 597	52 597	54 964	56 833	58 651
Treatment of Effluent	-	-	-	-	-	-	-	-	-	-
<b>Total Service charges - Waste Water Management</b>	<b>53 964</b>	<b>56 705</b>	<b>61 306</b>	<b>65 418</b>	<b>64 793</b>	<b>64 793</b>	<b>64 793</b>	<b>67 709</b>	<b>70 011</b>	<b>72 251</b>
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>	-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>	(13 450)	(13 672)	(14 934)	(15 677)	(14 805)	(14 805)	(14 805)	(15 471)	(15 997)	(16 509)
<b>Net Service charges - Waste Water Management</b>	<b>40 514</b>	<b>43 033</b>	<b>46 372</b>	<b>49 742</b>	<b>49 988</b>	<b>49 988</b>	<b>49 988</b>	<b>52 237</b>	<b>54 014</b>	<b>55 742</b>
<b>Service charges - Waste Management</b>										
Availability Charges	710	-	-	-	-	-	-	-	-	-
Carrier Bags	-	-	-	-	-	-	-	-	-	-
Disposal Facilities	2 353	2 587	2 904	2 986	2 712	2 712	2 712	3 035	3 138	3 239
Refuse Bags	-	-	-	-	-	-	-	-	-	-
Refuse Removal	51 873	55 264	58 272	61 154	60 509	60 509	60 509	67 722	70 024	72 265
Skip	-	-	-	-	-	-	-	-	-	-
Waste Bins	-	-	-	-	-	-	-	-	-	-
<b>Total refuse removal revenue</b>	<b>54 937</b>	<b>57 851</b>	<b>61 176</b>	<b>64 140</b>	<b>63 221</b>	<b>63 221</b>	<b>63 221</b>	<b>70 757</b>	<b>73 163</b>	<b>75 504</b>
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>	-	-	-	-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>	(15 079)	(15 392)	(16 764)	(17 592)	(16 618)	(16 618)	(16 618)	(18 599)	(19 231)	(19 847)
<b>Net Service charges - Waste Management</b>	<b>39 858</b>	<b>42 459</b>	<b>44 412</b>	<b>46 549</b>	<b>46 603</b>	<b>46 603</b>	<b>46 603</b>	<b>52 158</b>	<b>53 931</b>	<b>55 657</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>Sales of Goods and Rendering of Services</b>										
Academic Services	-	-	-	-	-	-	-	-	-	-
Advertisements	263	7	264	207	7	7	7	1	1	1
Amendment Fees	-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage	-	-	-	-	14 508	14 508	14 508	8 575	8 867	9 151
Building Plan Approval	1 467	1 509	2 175	1 560	2 005	2 005	2 005	1 850	1 913	1 974
Building Plan Clause Levy	518	460	829	461	100	100	100	80	83	85
Buyers Card	-	-	-	-	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	-	-	-	-	-
Cemetery and Burial	686	645	800	750	750	750	750	750	776	800
Cleaning and Removal	-	-	-	-	-	-	-	-	-	-
Clearance Certificates	231	239	231	300	300	300	300	240	248	256
Computer Services	-	-	-	-	-	-	-	-	-	-
Day Care Fees	-	-	-	-	-	-	-	-	-	-
Demolition Application Fees	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-
Domestic Services	-	-	-	-	-	-	-	-	-	-
Drainage Fees	-	-	-	-	-	-	-	-	-	-
Encroachment Fees	63	67	67	70	70	70	70	100	103	107
Entrance Fees	-	-	-	-	1	1	1	1	1	1
Escort Fees	37	19	25	20	20	20	20	30	31	32
Exempted Parking	-	-	-	-	-	-	-	-	-	-
Fire Services	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-
Legal Fees	(3)	(0)	(0)	450	5	5	5	301	311	321
Library Fees	2	5	2	5	5	5	5	2	2	2
Management Fees	-	-	-	-	-	-	-	-	-	-
Meal and Refreshment	-	-	-	-	-	-	-	-	-	-
Membership Fees	-	154	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	0	-	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges	75	89	89	89	89	89	89	89	92	94
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	-	-	-	22 704	560	560	560	200	207	213
Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-	-	-
Town Planning and Servitudes	-	-	-	-	1	1	1	1	1	1
Traffic Control	-	-	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-	-	-
Valuation Services	-	-	-	1	1	1	1	-	-	-
Water Meter Protectors	-	-	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-	-	-
<b>Total Sales of Goods and Rendering of Services</b>	<b>3 338</b>	<b>3 193</b>	<b>4 482</b>	<b>26 616</b>	<b>18 421</b>	<b>18 421</b>	<b>18 421</b>	<b>12 219</b>	<b>12 634</b>	<b>13 039</b>
<b>Agency Services</b>										
<b>District Municipalities</b>										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
<b>Total District Municipalities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>National</b>										
AARTO	-	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-	-
<b>Total National</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>Provincial</b>										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	7 636	7 938	8 352	8 417	8 417	8 417	8 417	8 291	8 573	8 847
<b>Total Provincial</b>	<b>7 636</b>	<b>7 938</b>	<b>8 352</b>	<b>8 417</b>	<b>8 417</b>	<b>8 417</b>	<b>8 417</b>	<b>8 291</b>	<b>8 573</b>	<b>8 847</b>
<b>Total Agency Services</b>	<b>7 636</b>	<b>7 938</b>	<b>8 352</b>	<b>8 417</b>	<b>8 417</b>	<b>8 417</b>	<b>8 417</b>	<b>8 291</b>	<b>8 573</b>	<b>8 847</b>
<b>Interest - Deemed Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interest earned from Receivables</b>										
<b>Affiliates/Related Parties/Associated Companies</b>										
Electricity	-	693	470	559	2 118	2 118	2 118	2 287	2 365	2 441
Housing	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
SARS	-	-	-	-	-	-	-	-	-	-
Service Charges	23 463	267	1 354	1 929	162	162	162	169	175	181
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-
Waste Management	-	8 288	8 492	9 289	8 740	8 740	8 740	9 782	10 114	10 438
Waste Water Management	-	7 338	7 454	8 157	7 623	7 623	7 623	7 966	8 237	8 500
Water	-	6 825	7 030	7 727	7 737	7 737	7 737	8 356	8 640	8 917
Shared Services	-	-	-	-	-	-	-	-	-	-
<b>Total Interest earned from Receivables</b>	<b>23 463</b>	<b>23 411</b>	<b>24 800</b>	<b>27 661</b>	<b>26 380</b>	<b>26 380</b>	<b>26 380</b>	<b>28 561</b>	<b>29 532</b>	<b>30 477</b>
<b>Interest earned from Current and Non Current Assets</b>										
Bank Accounts	5 872	4 919	-	4 900	2 000	2 000	2 000	1 549	1 601	1 652
Financial Assets	121	254	205	269	200	200	200	220	227	235
Short Term Investments and Call Accounts	5 476	978	3 280	1 000	1 100	1 100	1 100	1 000	1 034	1 067
<b>Total Interest earned from Current and Non Current Assets</b>	<b>11 469</b>	<b>6 151</b>	<b>3 484</b>	<b>6 169</b>	<b>3 300</b>	<b>3 300</b>	<b>3 300</b>	<b>2 769</b>	<b>2 863</b>	<b>2 954</b>
<b>Dividends</b>										
External Investment	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-
<b>Total Dividends</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rent on Land</b>										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
<b>Total Rent on Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Rental from Fixed Assets</b>										
<b>Market Related</b>										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	1 855	2 039	2 097	2 076	1 826	1 826	1 826	1 000	1 034	1 067
Property Plant and Equipment	-	-	-	-	250	250	250	300	310	320
<b>Total Market Related</b>	<b>1 855</b>	<b>2 039</b>	<b>2 097</b>	<b>2 076</b>	<b>2 076</b>	<b>2 076</b>	<b>2 076</b>	<b>1 300</b>	<b>1 344</b>	<b>1 387</b>
<b>Non-market Related</b>										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-
<b>Total Non-market Related</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Rental from Fixed Assets</b>	<b>1 855</b>	<b>2 039</b>	<b>2 097</b>	<b>2 076</b>	<b>2 076</b>	<b>2 076</b>	<b>2 076</b>	<b>1 300</b>	<b>1 344</b>	<b>1 387</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>Licences or Permits</b>										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	2	-	1	1	1	1	1	1	1
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	4	(1)	71	75	75	75	75	75	78	80
<b>Total Licences or Permits</b>	<b>4</b>	<b>2</b>	<b>71</b>	<b>76</b>	<b>76</b>	<b>76</b>	<b>76</b>	<b>76</b>	<b>79</b>	<b>81</b>
<b>Special Rating Levies</b>										
Agricultural Properties	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
<b>Total Special Rating Levies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Construction Contract Revenue</b>										
Development Charges	797	211	1 115	1 000	1 000	1 000	1 000	1 000	1 034	1 067
<b>Operational Revenue</b>										
Administrative Handling Fees	17 168	16 499	647	430	4	4	4	5	5	5
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	-	-	-	-	-	-
Bursary Repayment	-	-	-	-	-	-	-	-	-	-
Collection Charges	1 335	1 797	2 177	1 800	2 100	2 100	2 100	2 100	2 171	2 241
Commission	355	2	-	78	83	83	83	100	103	107
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	41	31	95	50	50	50	50	70	72	75
Inspection Fees	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	952	938	695	695	695	695	500	517	534
Merchandising, Jobbing and Contracts	104	-	2	2	372	372	372	372	384	396
Recovery Maintenance	-	-	-	-	1	1	1	1	1	1
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	50	50	50	20	21	21
Sale of Property	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-	-
Staff and Councillors Recoveries	-	-	31	-	1 072	1 072	1 072	558	577	595
<b>Total Operational Revenue</b>	<b>19 004</b>	<b>19 281</b>	<b>3 888</b>	<b>3 055</b>	<b>4 427</b>	<b>4 427</b>	<b>4 427</b>	<b>3 725</b>	<b>3 852</b>	<b>3 975</b>
<b>Non-Exchange revenue</b>	<b>19 801</b>	<b>19 492</b>	<b>5 003</b>	<b>4 055</b>						
<b>Property Rates</b>										
Agricultural Properties	22 003	25 658	37 631	40 481	40 466	40 466	40 466	42 489	43 934	45 340
Business and Commercial Properties	32 664	42 431	43 513	51 809	45 544	45 544	45 544	47 821	49 447	51 029
Industrial Properties	3 599	4 824	4 888	5 487	5 396	5 396	5 396	5 666	5 858	6 046
Mining Properties	67	42	44	47	47	47	47	49	51	53
Public Benefit Organisations	139	91	95	167	97	97	97	102	105	109
Public Service Infrastructure Properties	9 218	10 223	-	11 693	-	-	-	-	-	-
Public Service Purposes Properties	16 686	10 389	10 905	-	11 653	11 653	11 653	12 236	12 652	13 057
Residential Properties	59 343	69 721	73 161	78 831	65 814	65 814	65 814	69 105	71 454	73 741
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	2 267	(1)	2 847	3 255	2 965	2 965	2 965	3 113	3 219	3 322
<b>Total Property Rates</b>	<b>145 986</b>	<b>163 378</b>	<b>173 084</b>	<b>191 769</b>	<b>171 982</b>	<b>171 982</b>	<b>171 982</b>	<b>180 581</b>	<b>186 721</b>	<b>192 696</b>
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	(9 633)	(9 763)	(11 737)	(18 698)	(1 229)	(1 229)	(1 229)	(1 290)	(1 334)	(1 377)
<b>Net Property Rates</b>	<b>136 354</b>	<b>153 616</b>	<b>161 347</b>	<b>173 070</b>	<b>170 753</b>	<b>170 753</b>	<b>170 753</b>	<b>179 291</b>	<b>185 387</b>	<b>191 319</b>
<b>Surcharges and Taxes</b>										
Surcharges	-	1 895	1 884	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
<b>Total Surcharges and Taxes</b>	<b>-</b>	<b>1 895</b>	<b>1 884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>Fines, Penalties and Forfeits</b>										
Fines	35 670	20 704	28 386	27 649	43 202	43 202	43 202	43 521	45 001	46 441
Forfeits	-	-	-	-	575	575	575	0	0	0
Penalties	-	91	134	164	164	164	164	150	155	160
<b>Total Fines, Penalties and Forfeits</b>	<b>35 670</b>	<b>20 795</b>	<b>28 520</b>	<b>27 812</b>	<b>43 941</b>	<b>43 941</b>	<b>43 941</b>	<b>43 671</b>	<b>45 156</b>	<b>46 601</b>
<b>Licences or Permits</b>										
<b>Total Licences or Permits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfer and subsidies - Operational</b>										
<b>Allocations In-kind</b>										
<b>Total Allocations In-kind</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Monetary Allocations</b>										
Departmental Agencies and Accounts	-	-	-	-	318	318	318	-	-	-
District Municipalities	-	-	212	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	522	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	4	14	14	14	-	-	-
National Governments	129 538	141 283	148 083	157 991	158 681	158 681	158 681	166 759	173 561	177 245
National Revenue Fund	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	14 706	11 354	14 662	24 295	20 211	20 211	20 211	13 539	12 180	12 303
Public Corporations	270	714	449	-	-	-	-	-	-	-
<b>Total Monetary Allocations</b>	<b>144 515</b>	<b>153 872</b>	<b>163 406</b>	<b>182 290</b>	<b>179 224</b>	<b>179 224</b>	<b>179 224</b>	<b>180 298</b>	<b>185 741</b>	<b>189 548</b>
<b>Total Transfer and subsidies - Operational</b>	<b>144 515</b>	<b>153 872</b>	<b>163 406</b>	<b>182 290</b>	<b>179 224</b>	<b>179 224</b>	<b>179 224</b>	<b>180 298</b>	<b>185 741</b>	<b>189 548</b>
<b>Interest Receivables</b>										
Property Rates	-	5 018	4 020	4 554	3 679	3 679	3 679	3 863	3 994	4 122
<b>Service Charges</b>										
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
<b>Total Service Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Interest Receivables</b>	<b>-</b>	<b>5 018</b>	<b>4 020</b>	<b>4 554</b>	<b>3 679</b>	<b>3 679</b>	<b>3 679</b>	<b>3 863</b>	<b>3 994</b>	<b>4 122</b>
<b>Fuel Levy (RSC Replacement Grant)</b>										
		-	-							
<b>Operational Revenue - Service Charges</b>										
Electricity - Availability Charges	514	1 547	1 719	8 000	1 993	1 993	1 993	2 152	2 226	2 297
Waste Management - Availability Charges	-	750	764	791	822	822	822	920	951	982
Waste Water Management - Availability Charges	-	904	926	953	962	962	962	1 005	1 039	1 073
Water - Availability Charges	-	2 049	2 128	2 259	2 270	2 270	2 270	2 452	2 535	2 616
<b>Total Operational Revenue - Service Charges</b>	<b>514</b>	<b>5 250</b>	<b>5 537</b>	<b>12 003</b>	<b>6 047</b>	<b>6 047</b>	<b>6 047</b>	<b>6 529</b>	<b>6 751</b>	<b>6 967</b>
<b>Gains on Disposal of Fixed and Intangible Assets</b>										
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	395	-	-	114	114	114	114	872	901	930
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>395</b>	<b>-</b>	<b>-</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>114</b>	<b>872</b>	<b>901</b>	<b>930</b>
<b>Other Gains</b>										
Debt waived	-	-	-	-	15 400	15 400	15 400	15 000	15 510	16 006
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
<b>Inventory</b>										
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-
Increase to net-realizable Value	-	-	-	-	-	-	-	-	-	-
<b>Total Inventory</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	426	465	-	465	465	465	465	465	481	496
Medical	4 875	-	-	5 081	3 175	3 175	3 175	3 175	3 283	3 388
Pension Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Actuarial Assessments</b>	<b>5 301</b>	<b>465</b>	<b>-</b>	<b>5 546</b>	<b>3 640</b>	<b>3 640</b>	<b>3 640</b>	<b>3 640</b>	<b>3 764</b>	<b>3 884</b>
<b>Total Fair Value Adjustment</b>	<b>5 301</b>	<b>465</b>	<b>-</b>	<b>5 546</b>	<b>3 640</b>	<b>3 640</b>	<b>3 640</b>	<b>3 640</b>	<b>3 764</b>	<b>3 884</b>
Foreign Exchange	-	-	-	-	200	200	200	200	207	213
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
<b>Total Other Gains</b>	<b>5 301</b>	<b>465</b>	<b>-</b>	<b>5 546</b>	<b>19 240</b>	<b>19 240</b>	<b>19 240</b>	<b>18 840</b>	<b>19 481</b>	<b>20 104</b>
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>664 099</b>	<b>708 476</b>	<b>752 602</b>	<b>850 549</b>	<b>865 667</b>	<b>865 667</b>	<b>865 667</b>	<b>900 238</b>	<b>930 159</b>	<b>957 787</b>
<b>EXPENDITURE ITEMS:</b>										
<b>Employee related costs</b>										
Salaries and Allowances	-	-	-	-	-	-	-	-	-	-
Basic Salary	154 029	175 352	178 274	212 494	202 672	202 672	202 672	213 865	221 137	228 213
Bonuses	12 293	13 458	14 085	16 949	17 630	17 630	17 630	16 635	17 201	17 751
Allowance	-	-	-	-	-	-	-	-	-	-
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-
Cellular and Telephone	991	955	906	1 190	1 241	1 241	1 241	1 192	1 233	1 272
Housing Benefits	1 012	1 114	1 848	1 075	1 130	1 130	1 130	1 079	1 115	1 151
Non-pensionable	-	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	10 628	11 538	11 359	14 031	13 203	13 203	13 203	14 000	14 476	14 940
Voluntary Work	-	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>12 631</b>	<b>13 607</b>	<b>14 113</b>	<b>16 296</b>	<b>15 575</b>	<b>15 575</b>	<b>15 575</b>	<b>16 271</b>	<b>16 825</b>	<b>17 363</b>
Service Related Benefits	-	-	-	-	-	-	-	-	-	-
Acting	2 703	3 134	3 473	185	2 100	2 100	2 100	597	618	637
Bonus	721	260	228	656	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Leave Pay	952	3 990	4 724	500	5 300	5 300	5 300	500	517	534
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	1 076	1 091	1 105	1 780	1 964	1 964	1 964	1 626	1 681	1 735
Overtime	12 751	16 592	11 187	6 533	9 487	9 487	9 487	4 766	4 930	5 090
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	7 396	8 108	6 746	3 985	6 568	6 568	6 568	3 512	3 632	3 748
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing	-	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>25 599</b>	<b>33 175</b>	<b>27 462</b>	<b>13 639</b>	<b>25 419</b>	<b>25 419</b>	<b>25 419</b>	<b>11 002</b>	<b>11 378</b>	<b>11 744</b>
<b>Total Salaries and Allowances</b>	<b>204 552</b>	<b>235 592</b>	<b>233 934</b>	<b>259 379</b>	<b>261 296</b>	<b>261 296</b>	<b>261 296</b>	<b>257 774</b>	<b>266 540</b>	<b>275 072</b>
Social Contributions	-	-	-	-	-	-	-	-	-	-
Bargaining Council	86	92	96	111	106	106	106	114	118	122
Group Life Insurance	2 341	2 761	3 078	3 935	3 597	3 597	3 597	3 686	3 811	3 933
Medical	9 454	10 213	10 732	11 630	11 613	11 613	11 613	11 711	12 109	12 497
Pension	26 450	28 041	29 810	36 611	34 927	34 927	34 927	37 253	38 520	39 752
Unemployment Insurance	1 439	1 518	1 479	1 486	1 500	1 500	1 500	1 508	1 559	1 609
<b>Total Social Contributions</b>	<b>39 769</b>	<b>42 625</b>	<b>45 196</b>	<b>53 774</b>	<b>51 743</b>	<b>51 743</b>	<b>51 743</b>	<b>54 272</b>	<b>56 118</b>	<b>57 913</b>
Post-retirement Benefit	-	-	-	-	-	-	-	-	-	-
Medical	2 669	(2 832)	2 379	2 669	2 377	2 377	2 377	2 669	2 760	2 848
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	<b>2 669</b>	<b>(2 832)</b>	<b>2 379</b>	<b>2 669</b>	<b>2 377</b>	<b>2 377</b>	<b>2 377</b>	<b>2 669</b>	<b>2 760</b>	<b>2 848</b>
<b>Sub-Total</b>	<b>246 990</b>	<b>275 384</b>	<b>281 509</b>	<b>315 821</b>	<b>315 416</b>	<b>315 416</b>	<b>315 416</b>	<b>314 715</b>	<b>325 417</b>	<b>335 833</b>
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Related Cost</b>	<b>246 990</b>	<b>275 384</b>	<b>281 509</b>	<b>315 821</b>	<b>315 416</b>	<b>315 416</b>	<b>315 416</b>	<b>314 715</b>	<b>325 417</b>	<b>335 833</b>
<b>Remuneration of Councillors</b>										
Allowances and Service Related Benefits	-	-	-	-	-	-	-	-	-	-
Basic Salary	11 497	11 393	11 599	13 349	13 349	13 349	13 349	12 691	13 123	13 543
Cell phone Allowance	1 015	1 415	1 260	1 326	1 326	1 326	1 326	1 345	1 391	1 435
Housing Allowance	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	174	270	204	240	240	240	240	123	127	131
Office-bearer Allowance	-	-	-	-	-	-	-	-	-	-
Out of pocket Expenses	-	-	-	-	-	-	-	-	-	-
Travelling Allowance	-	-	-	-	-	-	-	-	-	-
Use of Personal Facilities	-	-	-	-	-	-	-	-	-	-
<b>Total Allowances and Service Related Benefits</b>	<b>12 686</b>	<b>13 078</b>	<b>13 063</b>	<b>14 915</b>	<b>14 915</b>	<b>14 915</b>	<b>14 915</b>	<b>14 159</b>	<b>14 641</b>	<b>15 109</b>
Social Contributions	-	-	-	-	-	-	-	-	-	-
Medial Aid Benefits	-	112	85	102	102	102	102	112	116	119
Pension Fund Contributions	-	-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>	<b>-</b>	<b>112</b>	<b>85</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>112</b>	<b>116</b>	<b>119</b>
<b>Total Remuneration of Councillors</b>	<b>12 686</b>	<b>13 189</b>	<b>13 148</b>	<b>15 017</b>	<b>15 017</b>	<b>15 017</b>	<b>15 017</b>	<b>14 271</b>	<b>14 757</b>	<b>15 229</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>EXPENDITURE ITEMS:</b>										
<b>Bulk Purchases - Electricity</b>										
ESKOM	87 774	101 021	120 104	139 207	139 202	139 202	139 202	152 134	157 306	162 340
<b>Independent Power Producers</b>										
<b>Green Electricity</b>										
Green Charges	-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-
<b>Total Green Electricity</b>	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc	-	-	-	-	5	5	5	7	7	7
<b>Total Independent Power Producers</b>	-	-	-	-	5	5	5	7	7	7
Self Generation	-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
<b>Total Bulk Purchases - Electricity</b>	<b>87 774</b>	<b>101 021</b>	<b>120 104</b>	<b>139 207</b>	<b>139 207</b>	<b>139 207</b>	<b>139 207</b>	<b>152 140</b>	<b>157 313</b>	<b>162 347</b>
<b>Inventory Consumed</b>										
Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables	-	-	-	-	3 796	3 796	3 796	2 839	2 935	3 029
Finished Goods	-	-	-	-	-	-	-	-	-	-
Housing Stock	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	14 390	18 074	11 139	16 823	13 161	13 161	13 161	12 865	13 302	13 728
Water	20 730	22 253	28 572	24 967	30 000	30 000	30 000	28 698	29 674	30 624
<b>Sub-total</b>	<b>35 121</b>	<b>40 327</b>	<b>39 711</b>	<b>41 790</b>	<b>46 956</b>	<b>46 956</b>	<b>46 956</b>	<b>44 402</b>	<b>45 911</b>	<b>47 381</b>
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
<b>Total Inventory Consumed</b>	<b>35 121</b>	<b>40 327</b>	<b>39 711</b>	<b>41 790</b>	<b>46 956</b>	<b>46 956</b>	<b>46 956</b>	<b>44 402</b>	<b>45 911</b>	<b>47 381</b>
<b>Debt Impairment</b>										
<b>Trade and Other Receivables from Exchange Transactions</b>										
Electricity	2 613	(1 133)	1 421	1 461	1 886	1 886	1 886	1 808	1 869	1 929
Shared Services	-	-	-	-	-	-	-	-	-	-
Waste Management	13 285	12 935	13 103	15 774	11 400	11 400	11 400	11 260	11 643	12 015
Waste Water Management	11 159	10 588	11 741	13 755	11 416	11 416	11 416	10 532	10 890	11 239
Water	19 847	22 436	21 585	26 556	19 446	19 446	19 446	18 521	19 151	19 764
Non Specific Accounts	-	-	-	-	27 752	27 752	27 752	26 883	27 797	28 687
<b>Total Trade and Other Receivables from Exchange Transactions</b>	<b>46 904</b>	<b>44 826</b>	<b>47 850</b>	<b>57 546</b>	<b>71 900</b>	<b>71 900</b>	<b>71 900</b>	<b>69 004</b>	<b>71 350</b>	<b>73 633</b>
<b>Other Receivables from Non-exchange Revenue</b>										
<b>Property Rates</b>										
Property Rates General	4 434	3 901	3 920	5 965	3 426	3 426	3 426	3 234	3 344	3 451
<b>Total Property Rates</b>	<b>4 434</b>	<b>3 901</b>	<b>3 920</b>	<b>5 965</b>	<b>3 426</b>	<b>3 426</b>	<b>3 426</b>	<b>3 234</b>	<b>3 344</b>	<b>3 451</b>
<b>Service Charges</b>										
Service Charges General	27 416	24 163	22 995	24 058	-	-	-	-	-	-
<b>Total Service Charges</b>	<b>27 416</b>	<b>24 163</b>	<b>22 995</b>	<b>24 058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non Specific Accounts</b>	<b>20 848</b>	<b>15 898</b>	<b>25 696</b>	<b>29 023</b>	<b>35 588</b>	<b>35 588</b>	<b>35 588</b>	<b>35 588</b>	<b>36 798</b>	<b>37 976</b>
<b>Total Other Receivables from Non-exchange Revenue</b>	<b>52 699</b>	<b>43 961</b>	<b>52 611</b>	<b>59 046</b>	<b>39 014</b>	<b>39 014</b>	<b>39 014</b>	<b>38 822</b>	<b>40 142</b>	<b>41 426</b>
<b>Total Debt Impairment</b>	<b>99 603</b>	<b>88 788</b>	<b>100 461</b>	<b>116 591</b>	<b>110 914</b>	<b>110 914</b>	<b>110 914</b>	<b>107 826</b>	<b>111 492</b>	<b>115 060</b>
<b>Depreciation, Amortisation and Impairment</b>										
<b>Amortisation</b>										
Intangible Assets	59	59	57	61	975	975	975	58	41	-
<b>Total Amortisation</b>	<b>59</b>	<b>59</b>	<b>57</b>	<b>61</b>	<b>975</b>	<b>975</b>	<b>975</b>	<b>58</b>	<b>41</b>	<b>-</b>
<b>Depreciation</b>										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Community Assets	(7)	31	6	122	122	122	122	-	-	-
Computer Equipment	985	868	895	762	1 002	1 002	1 002	699	734	770
Electrical Infrastructure	3 521	3 727	4 130	3 579	3 888	3 888	3 888	3 703	3 888	4 083
Furniture and Office Equipment	737	645	647	607	15 526	15 526	15 526	580	609	639
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Land	-	-	(28)	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	1 011	818	811	793	771	771	771	770	809	849
Other Assets	1 713	982	1 532	1 923	985	985	985	984	1 034	1 085
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	4 330	4 209	4 626	4 221	4 293	4 293	4 293	4 186	4 395	4 615
Sanitation Infrastructure	5 644	9 545	9 798	9 397	3 164	3 164	3 164	9 307	9 773	10 261
Solid Waste Infrastructure	4 261	2 421	7 428	3 584	1 550	1 550	1 550	3 099	3 254	3 417
Storm water Infrastructure	487	490	570	493	489	489	489	488	512	538
Transport Assets	2 782	2 838	2 611	2 748	3 454	3 454	3 454	3 296	3 461	3 634
Water Supply Infrastructure	6 954	7 556	8 239	7 252	1 919	1 919	1 919	7 199	7 559	7 937
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>32 417</b>	<b>34 129</b>	<b>41 264</b>	<b>35 481</b>	<b>37 163</b>	<b>37 163</b>	<b>37 163</b>	<b>34 311</b>	<b>36 027</b>	<b>37 828</b>
<b>Capital Impairment Losses and Reversals</b>										
Solid Waste Infrastructure	-	-	-	-	5 710	5 710	5 710	5 710	5 996	6 295
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-	-
<b>Total Property, Plant and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 710</b>	<b>5 710</b>	<b>5 710</b>	<b>5 710</b>	<b>5 996</b>	<b>6 295</b>
<b>Total Capital Impairment Losses and Reversals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 710</b>	<b>5 710</b>	<b>5 710</b>	<b>5 710</b>	<b>5 996</b>	<b>6 295</b>
<b>Total Depreciation, Amortisation and Impairment</b>	<b>32 476</b>	<b>34 188</b>	<b>41 321</b>	<b>35 541</b>	<b>43 848</b>	<b>43 848</b>	<b>43 848</b>	<b>40 079</b>	<b>42 063</b>	<b>44 123</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>EXPENDITURE ITEMS:</b>										
<b>Interest, Dividends and Rent on Land</b>										
Dividends Paid	-	-	-	-	-	-	-	-	-	-
Interest Paid	32 479	41 699	47 204	47 551	54 459	54 459	54 459	45 678	47 231	48 742
Rent on Land	-	-	-	-	-	-	-	-	-	-
<b>Total Interest, Dividends and Rent on Land</b>	<b>32 479</b>	<b>41 699</b>	<b>47 204</b>	<b>47 551</b>	<b>54 459</b>	<b>54 459</b>	<b>54 459</b>	<b>45 678</b>	<b>47 231</b>	<b>48 742</b>
<b>Contracted Services</b>										
Consultants and Professional Services	9 589	9 990	9 952	14 421	13 995	13 995	13 995	11 912	12 317	12 711
Contractors	84 452	115 224	36 497	33 545	46 895	46 895	46 895	39 599	40 945	42 255
Outsourced Services	28 652	16 694	12 115	12 464	12 252	12 252	12 252	15 058	15 569	16 068
<b>Total Contracted Services</b>	<b>122 692</b>	<b>141 907</b>	<b>58 563</b>	<b>60 429</b>	<b>73 143</b>	<b>73 143</b>	<b>73 143</b>	<b>66 568</b>	<b>68 832</b>	<b>71 034</b>
<b>Transfers and Subsidies</b>										
<b>Capital</b>										
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operational</b>										
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	8 528	1 952	5 501	12 080	11 549	11 549	11 549	12	12	13
<b>Total Operational</b>	<b>8 528</b>	<b>1 952</b>	<b>5 501</b>	<b>12 080</b>	<b>11 549</b>	<b>11 549</b>	<b>11 549</b>	<b>12</b>	<b>12</b>	<b>13</b>
<b>Total Transfers and Subsidies</b>	<b>8 528</b>	<b>1 952</b>	<b>5 501</b>	<b>12 080</b>	<b>11 549</b>	<b>11 549</b>	<b>11 549</b>	<b>12</b>	<b>12</b>	<b>13</b>
<b>Irrecoverable Debts Written Off</b>										
<b>Bad debt written off</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Exchange</b>										
Electricity	-	-	-	0	15	15	15	14	14	15
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	0	3 496	3 496	3 496	3 452	3 569	3 684
Waste Water Management	-	-	-	0	3 070	3 070	3 070	2 806	2 901	2 994
Water	-	-	-	0	9 009	9 009	9 009	8 548	8 839	9 121
<b>Total Exchange</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>15 590</b>	<b>15 590</b>	<b>15 590</b>	<b>14 820</b>	<b>15 324</b>	<b>15 814</b>
<b>Non-exchange</b>										
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	0	1 060	1 060	1 060	996	1 030	1 063
Service Charges	-	-	-	-	-	-	-	-	-	-
<b>Total Non-exchange</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>1 060</b>	<b>1 060</b>	<b>1 060</b>	<b>996</b>	<b>1 030</b>	<b>1 063</b>
<b>Total Irrecoverable Debts Written Off</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>16 650</b>	<b>16 650</b>	<b>16 650</b>	<b>15 816</b>	<b>16 354</b>	<b>16 877</b>
<b>Operational Cost and Other Cost</b>										
<b>Operational Cost</b>										
Achievements and Awards	-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing	668	516	326	723	724	724	724	449	465	480
Assets less than the Capitalisation Threshold	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission Licence	-	-	-	-	-	-	-	-	-	-
Bank Charges, Facility and Card Fees	695	746	1 362	970	970	970	970	1 050	1 086	1 120
Bargaining Council	-	-	-	-	-	-	-	-	-	-
Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-	-
Brokers Fees	-	-	-	-	-	-	-	-	-	-
Bursaries (Employees)	250	52	754	300	618	618	618	50	52	53
Cash Discount	-	-	-	-	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-	-	-	-	-
Commission	12	-	-	-	1 615	1 615	1 615	1 400	1 448	1 494
Communication	699	689	681	790	768	768	768	745	770	795
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-
Copy Right Fees	-	-	-	-	-	-	-	-	-	-
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services	114	128	56	252	27	27	27	15	16	16
Deeds	-	-	-	-	-	-	-	-	-	-
Drivers Licences and Permits	-	585	649	278	575	575	575	600	620	640
Dumping Fees (District Council)	2 213	3 166	3 433	3 400	3 400	3 400	3 400	3 650	3 774	3 895
Electricity Compliance Certificate	-	-	-	-	-	-	-	-	-	-
Entertainment	71	99	32	59	59	59	59	77	80	82
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Environmental Levy	-	-	-	-	-	-	-	-	-	-
Eskom Connection Fees	-	-	-	-	-	-	-	-	-	-
External Audit Fees	4 166	4 511	8 326	4 500	5 739	5 739	5 739	6 500	6 721	6 936
External Computer Service	9 981	9 264	10 363	12 373	12 946	12 946	12 946	12 578	13 006	13 422
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees	-	-	-	-	-	-	-	-	-	-
Freight Services	-	-	-	-	-	-	-	-	-	-
Full Time Union Representative	185	291	34	220	220	220	220	220	227	235
Hire Charges	2 054	44 299	2 176	1 312	1 032	1 032	1 032	1 858	1 922	1 983
Honoraria (Voluntarily Workers)	-	-	-	-	-	-	-	-	-	-
Indigent Relief	4 785	4 264	4 690	6 869	6 869	6 869	6 869	5 000	5 170	5 335
Insurance Underwriting	4 311	4 497	4 852	5 339	2 771	2 771	2 771	4 249	4 394	4 534
Capitalisation of Wet Fuel Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Land Alienation Costs	-	-	-	-	-	-	-	-	-	-
Learnerships and Internships	-	-	-	-	-	-	-	-	-	-
Levies Paid - Water Resource Management Charges	-	-	-	-	-	-	-	-	-	-
Licences	-	-	-	-	-	-	-	-	-	-
Management Fee	-	-	-	-	-	-	-	-	-	-
Municipal Services	13 149	19 423	20 284	30 183	26 424	26 424	26 424	27 614	28 552	29 466
Office Decorations	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]	57	32	87	43	43	43	43	30	31	32
Printing, Publications and Books	184	118	46	110	260	260	260	48	50	52
Professional Bodies, Membership and Subscription	2 582	2 946	3 085	3 327	3 527	3 527	3 527	3 328	3 441	3 551
Registration Fees	717	311	(3)	782	782	782	782	502	519	536
Remuneration to Section 79 Committee Members	145	122	79	169	-	-	-	-	-	-
Repayment of Forfeited Deposits	-	-	-	-	-	-	-	-	-	-
Resettlement Cost	20	-	-	5	5	5	5	-	-	-

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>REVENUE ITEMS:</b>										
<b>EXPENDITURE ITEMS:</b>										
Rewards Incentives	-	-	-	-	-	-	-	-	-	-
Road Worthy Test	-	5	-	-	-	-	-	-	-	-
Samples and Specimens	-	-	-	-	-	-	-	-	-	-
Search Fees	-	-	-	-	-	-	-	-	-	-
Seating Allowance for Traditional Leaders	-	-	-	-	-	-	-	-	-	-
Servitudes and Land Surveys	42	4	8	45	24	24	24	47	49	50
Signage	112	37	73	345	345	345	345	277	286	295
Skills Development Fund Levy	2 213	2 426	2 408	2 200	2 193	2 193	2 193	2 253	2 330	2 404
Small Differences Tolerances	-	-	-	-	-	-	-	-	-	-
Storage of Assets and Goods	120	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)	-	-	-	-	-	-	-	-	-	-
Supplier Development Programme	-	-	1 189	2 277	-	-	-	-	-	-
System Access and Information Fees	-	-	-	-	-	-	-	-	-	-
Taking over Contractual Obligations	-	-	-	-	-	-	-	-	-	-
Toll Gate Fees	-	-	-	-	-	-	-	-	-	-
Transport Provided as Part of Departmental Activities	-	-	-	-	-	-	-	-	-	-
Travel Agency and Visas	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence	1 804	1 688	1 167	686	1 672	1 672	1 672	1 582	1 636	1 688
Uniform and Protective Clothing	1 767	1 698	1 030	1 406	1 142	1 142	1 142	1 501	1 552	1 602
Vehicle Tracking	26	81	172	650	400	400	400	450	465	480
Ward Committees	-	-	-	-	169	169	169	169	174	180
Warrantees and Guarantees	-	-	-	-	-	-	-	-	-	-
Wet Fuel	12 388	14 677	7 881	10 393	10 392	10 392	10 392	10 770	11 136	11 493
Witness Fees	-	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund	1 244	1 119	1 645	2 000	2 000	2 000	2 000	2 200	2 275	2 348
<b>Total Operational Cost</b>	<b>66 775</b>	<b>117 793</b>	<b>76 903</b>	<b>92 004</b>	<b>87 708</b>	<b>87 708</b>	<b>87 708</b>	<b>89 212</b>	<b>92 245</b>	<b>95 197</b>
<b>Operating Leases</b>										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	10	10	10	10	10	10	11
Machinery and Equipment	39 907	223	1 693	2 402	1 457	1 457	1 457	1 000	1 034	1 067
Other Assets	312	64	77	50	88	88	88	88	91	94
Transport Assets	19 941	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
<b>Total Operational Leases</b>	<b>60 160</b>	<b>287</b>	<b>1 770</b>	<b>2 462</b>	<b>1 554</b>	<b>1 554</b>	<b>1 554</b>	<b>1 098</b>	<b>1 135</b>	<b>1 171</b>
<b>Discontinued Operations</b>										
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-	-	-	-
<b>Total Operational Cost and Other Cost</b>	<b>126 935</b>	<b>118 080</b>	<b>78 672</b>	<b>94 466</b>	<b>89 262</b>	<b>89 262</b>	<b>89 262</b>	<b>90 310</b>	<b>93 380</b>	<b>96 368</b>
<b>Disposal of Fixed and Intangible Assets</b>										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	46	88	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	40 341	7 677	64	64	64	64	0	0	0
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>46</b>	<b>40 429</b>	<b>7 677</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Losses</b>										
<b>Inventory</b>										
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	-	437	465	465	465	465	465	481	496
Medical	-	131	3 175	5 081	3 175	3 175	3 175	3 175	3 283	3 388
Pension Funds	-	-	-	-	-	-	-	-	-	-
<b>Total Actuarial Assessments</b>	<b>-</b>	<b>131</b>	<b>3 611</b>	<b>5 546</b>	<b>3 640</b>	<b>3 640</b>	<b>3 640</b>	<b>3 640</b>	<b>3 764</b>	<b>3 884</b>
<b>Total Fair Value Adjustment</b>	<b>-</b>	<b>131</b>	<b>3 611</b>	<b>5 546</b>	<b>3 640</b>	<b>3 640</b>	<b>3 640</b>	<b>3 640</b>	<b>3 764</b>	<b>3 884</b>
<b>Foreign Exchange</b>										
Discontinued Operations and Disposals of Non-current Assets	-	-	4	-	40	40	40	40	41	43
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
<b>Total Other Losses</b>	<b>-</b>	<b>131</b>	<b>3 616</b>	<b>5 546</b>	<b>3 680</b>	<b>3 680</b>	<b>3 680</b>	<b>3 680</b>	<b>3 805</b>	<b>3 927</b>
<b>Total Expenditure</b>	<b>805 328</b>	<b>897 096</b>	<b>797 488</b>	<b>884 103</b>	<b>920 165</b>	<b>920 165</b>	<b>920 165</b>	<b>895 497</b>	<b>926 567</b>	<b>956 934</b>
<b>Surplus/(Deficit)</b>	<b>(141 229)</b>	<b>(188 621)</b>	<b>(44 886)</b>	<b>(33 554)</b>	<b>(54 498)</b>	<b>(54 498)</b>	<b>(54 498)</b>	<b>4 741</b>	<b>3 591</b>	<b>854</b>
<b>Transfers and subsidies - capital (monetary allocations)</b>										
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	384	-	55	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	27 094	38 489	25 783	27 537	32 139	32 139	32 139	32 510	36 086	37 217
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	25 378	39 763	12 607	44 700	3 834	3 834	3 834	700	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and subsidies - capital (monetary allocations)</b>	<b>52 856</b>	<b>78 252</b>	<b>38 444</b>	<b>72 237</b>	<b>35 974</b>	<b>35 974</b>	<b>35 974</b>	<b>33 210</b>	<b>36 086</b>	<b>37 217</b>
<b>Transfers and subsidies - capital (in-kind)</b>										
Departmental Agencies and Accounts	-	-	-	-	2 000	2 000	2 000	40	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	2 295	-	45	50	-	-	-	-	-	-
Local Municipalities	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	274	1 804	64 951	-	89 337	89 337	89 337	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers and subsidies - capital (in-kind)</b>	<b>2 568</b>	<b>1 804</b>	<b>64 996</b>	<b>50</b>	<b>91 337</b>	<b>91 337</b>	<b>91 337</b>	<b>40</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(85 804)</b>	<b>(108 564)</b>	<b>58 554</b>	<b>38 733</b>	<b>72 812</b>	<b>72 812</b>	<b>72 812</b>	<b>37 990</b>	<b>39 678</b>	<b>38 070</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Income Tax</b>										
Continuing Operations	-	-	-			-				
Discontinued Operations	-	-	-			-				
<b>Total Income Tax</b>	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	(85 804)	(108 564)	58 554	38 733	72 812	72 812	72 812	37 990	39 678	38 070
Share of Surplus/Deficit attributable to Joint Venture	-	-	-			-				
Share of Surplus/Deficit attributable to Minorities	-	-	-			-				
<b>Surplus/(Deficit) attributable to municipality</b>	(85 804)	(108 564)	58 554	38 733	72 812	72 812	72 812	37 990	39 678	38 070
Share of Surplus/Deficit attributable to Associate	-	-	-			-				
Intercompany/Parent-subsidiary Transactions	-	-	-			-				
<b>Surplus/(Deficit) for the year</b>	(85 804)	(108 564)	58 554	38 733	72 812	72 812	72 812	37 990	39 678	38 070
<b>Repairs and Maintenance by Expenditure Item</b>										
Employee related costs	65 231	73 689	72 398	80 788	78 026	78 026	78 026	83 612	86 454	89 221
Inventory Consumed	9 169	13 423	6 742	7 696	8 512	8 512	8 512	8 115	8 391	8 660
Contracted Services	26 048	25 425	16 381	24 906	28 194	28 194	28 194	28 822	29 802	30 755
Operational Costs	20 924	48 025	30 145	35 290	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	121 372	160 562	125 666	148 681	114 732	114 732	114 732	120 548	124 647	128 636

## Supporting detail to Statement of Financial Position (Table SA3)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>ASSETS</b>										
<b>Current Assets</b>										
<b>Cash and Cash Equivalents</b>										
Cash at Bank	85 907	16 373	2 395	7 964	1 561	1 561	1 561	8 895	13 651	21 188
Cash on Hand	10	10	7	-	7	7	7	7	7	7
<b>Total Cash and Cash Equivalents</b>	<b>85 916</b>	<b>16 383</b>	<b>17 624</b>	<b>7 964</b>	<b>1 568</b>	<b>1 568</b>	<b>1 568</b>	<b>8 902</b>	<b>13 659</b>	<b>21 195</b>
<b>Short term Investments</b>										
Deposit Taking Institutions										
<b>Trade and other receivables from exchange transactions</b>										
Electricity	8 685	12 246	12 533	22 074	17 367	17 367	17 367	17 008	16 638	16 255
Waste Management	4 161	4 278	4 620	100 905	109 923	109 923	109 923	126 249	143 129	160 550
Waste Water Management	5 129	4 704	6 376	91 436	91 993	91 993	91 993	107 455	123 443	139 943
Water	15 257	13 393	14 886	117 611	85 645	85 645	85 645	115 962	147 310	179 662
Other trade receivables from exchange transactions	7 532	8 013	4 862	143 481	136 685	136 685	136 685	165 867	196 040	227 179
VAT Receivable Input Tax Accrual	-	-	-	-	20 952	20 952	20 952	20 952	20 952	20 952
<b>Gross: Trade and other receivables from exchange transactions</b>	<b>40 764</b>	<b>42 632</b>	<b>43 278</b>	<b>475 507</b>	<b>462 565</b>	<b>462 565</b>	<b>462 565</b>	<b>553 493</b>	<b>647 512</b>	<b>744 540</b>
<b>Less: Impairment for debt</b>										
Impairment for Electricity	-	-	-	(4 608)	(3 747)	(3 747)	(3 747)	(5 569)	(7 453)	(9 397)
Impairment for Waste Management	-	-	-	(95 168)	(93 680)	(93 680)	(93 680)	(108 392)	(123 604)	(139 303)
Impairment for Waste Water Management	-	-	-	(83 676)	(87 030)	(87 030)	(87 030)	(100 368)	(114 159)	(128 392)
Impairment for Water	-	-	-	(104 475)	(78 258)	(78 258)	(78 258)	(105 327)	(133 316)	(162 201)
Impairment for other trade receivables from exchange transactions	-	-	-	(143 474)	(132 462)	(132 462)	(132 462)	(159 345)	(187 142)	(215 829)
<b>Total Less: Impairment for debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(431 401)</b>	<b>(395 177)</b>	<b>(395 177)</b>	<b>(395 177)</b>	<b>(479 001)</b>	<b>(565 675)</b>	<b>(655 122)</b>
<b>Total net Trade and other receivables from Exchange Transactions</b>	<b>40 764</b>	<b>42 632</b>	<b>43 278</b>	<b>44 106</b>	<b>67 388</b>	<b>67 388</b>	<b>67 388</b>	<b>74 492</b>	<b>81 837</b>	<b>89 418</b>
<b>Receivables from non-exchange transactions</b>										
<b>Property rates</b>										
Property Rates General	15 781	16 829	16 652	61 443	51 805	51 805	51 805	53 956	56 181	58 477
<b>Gross: Property rates</b>	<b>15 781</b>	<b>16 829</b>	<b>16 652</b>	<b>61 443</b>	<b>51 805</b>	<b>51 805</b>	<b>51 805</b>	<b>53 956</b>	<b>56 181</b>	<b>58 477</b>
Less: Impairment of Property rates	-	-	-	(40 351)	(34 740)	(34 740)	(34 740)	(38 970)	(43 344)	(47 858)
<b>Net Property rates</b>	<b>15 781</b>	<b>16 829</b>	<b>16 652</b>	<b>21 092</b>	<b>17 065</b>	<b>17 065</b>	<b>17 065</b>	<b>14 986</b>	<b>12 837</b>	<b>10 619</b>
Other receivables from non-exchange transactions	6 910	6 533	10 276	118 838	103 917	103 917	103 917	141 207	179 766	219 558
Less: Impairment for other receivables from non-exchange transactions	-	-	-	(101 916)	(91 138)	(91 138)	(91 138)	(126 726)	(163 524)	(201 499)
<b>Net other receivables from non-exchange transactions</b>	<b>6 910</b>	<b>6 533</b>	<b>10 276</b>	<b>16 922</b>	<b>12 779</b>	<b>12 779</b>	<b>12 779</b>	<b>14 482</b>	<b>16 242</b>	<b>18 059</b>
<b>Total net Receivables from non-exchange transactions</b>	<b>22 691</b>	<b>23 362</b>	<b>26 928</b>	<b>38 014</b>	<b>29 844</b>	<b>29 844</b>	<b>29 844</b>	<b>29 468</b>	<b>29 079</b>	<b>28 678</b>
<b>Current Portion of Non-current Receivables</b>										
Finance Lease Receivable	702	16 413	2 267	1 787	2 267	2 267	2 267	2 267	2 267	2 267
<b>Total Current Portion of Non-current Receivables</b>	<b>702</b>	<b>16 413</b>	<b>2 267</b>	<b>1 787</b>	<b>2 267</b>	<b>2 267</b>	<b>2 267</b>	<b>2 267</b>	<b>2 267</b>	<b>2 267</b>
<b>Inventory</b>										
Materials and Supplies	11 764	8 316	7 012	8 316	7 012	7 012	7 012	7 012	7 012	7 012
Water	693	633	847	633	847	847	847	847	847	847
<b>Total Inventory</b>	<b>12 458</b>	<b>8 949</b>	<b>7 859</b>	<b>8 949</b>	<b>7 859</b>	<b>7 859</b>	<b>7 859</b>	<b>7 859</b>	<b>7 859</b>	<b>7 859</b>
<b>VAT Receivable</b>										
VAT Control (Receivable)	13 107	13 071	15 223	13 106	-	-	-	-	-	-
<b>Total VAT Receivable</b>	<b>13 107</b>	<b>13 071</b>	<b>15 223</b>	<b>13 106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other current assets</b>										
Operating Lease - Straight Lining	611	631	668	631	668	668	668	668	668	668
<b>Total Other current assets</b>	<b>611</b>	<b>631</b>	<b>668</b>	<b>631</b>	<b>668</b>	<b>668</b>	<b>668</b>	<b>668</b>	<b>668</b>	<b>668</b>
<b>Total Current Assets</b>	<b>176 248</b>	<b>121 441</b>	<b>113 847</b>	<b>114 557</b>	<b>109 594</b>	<b>109 594</b>	<b>109 594</b>	<b>123 655</b>	<b>135 369</b>	<b>150 084</b>
<b>Non-current Assets</b>										
<b>Investments</b>										
Deposit Taking Institutions	13 649	-	-	9 092	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks	180	249	274	249	274	274	274	274	274	274
<b>Total Investments</b>	<b>13 829</b>	<b>249</b>	<b>274</b>	<b>9 341</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>	<b>274</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>ASSETS</b>										
<b>Investment Property</b>										
Investment Property at Cost / Fair Value	77 238	76 234	76 186	67 393	76 186	76 186	76 186	76 186	76 186	76 186
Less: Accumulated Depreciation	(1 133)	(1 220)	(1 303)	-	(1 303)	(1 303)	(1 303)	(1 303)	(1 303)	(1 303)
Less: Accumulated Impairment	(7 621)	(7 621)	(7 621)	-	(7 621)	(7 621)	(7 621)	(7 621)	(7 621)	(7 621)
<b>Total Investment Property</b>	<b>68 483</b>	<b>67 393</b>	<b>67 262</b>	<b>67 393</b>	<b>67 262</b>	<b>67 262</b>	<b>67 262</b>	<b>67 262</b>	<b>67 262</b>	<b>67 262</b>
<b>Property, Plant and Equipment</b>										
Property, Plant and Equipment at Cost / Revaluation	1 461 320	1 544 701	1 653 861	1 812 137	1 776 336	1 776 336	1 776 336	1 818 037	1 859 536	1 902 335
Less: Accumulated Depreciation	(327 454)	(361 489)	(399 330)	(432 547)	(411 657)	(411 657)	(411 657)	(451 678)	(493 700)	(537 823)
Less: Accumulated Impairment	-	-	-	-	(31 462)	(31 462)	(31 462)	(31 462)	(31 462)	(31 462)
<b>Total Property, Plant and Equipment</b>	<b>1 133 866</b>	<b>1 183 213</b>	<b>1 254 530</b>	<b>1 379 590</b>	<b>1 333 217</b>	<b>1 333 217</b>	<b>1 333 217</b>	<b>1 334 896</b>	<b>1 334 373</b>	<b>1 333 049</b>
<b>Construction Work-in-progress</b>										
<b>Total Construction Work-in-progress</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological Assets</b>										
<b>Total Biological Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>										
<b>Total Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>										
<b>Total Heritage Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>										
Heritage Assets at Cost / Revaluation	622	622	622	93	622	622	622	622	622	622
Less: Accumulated Amortisation	(349)	(408)	(465)	-	(523)	(523)	(523)	(581)	(622)	(622)
<b>Total Intangible Assets</b>	<b>273</b>	<b>214</b>	<b>158</b>	<b>93</b>	<b>99</b>	<b>99</b>	<b>99</b>	<b>41</b>	<b>-</b>	<b>-</b>
<b>Trade and other receivables from exchange transactions</b>										
<b>Total Trade and other Receivables from Exchange Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-current Receivables from Non-exchange Transactions</b>										
Finance Lease Receivable	940	5 131	7 238	5 131	7 238	7 238	7 238	7 238	7 238	7 238
<b>Total Non-current Receivables from Non-exchange Transactions</b>	<b>940</b>	<b>5 131</b>	<b>7 238</b>	<b>5 131</b>	<b>7 238</b>	<b>7 238</b>	<b>7 238</b>	<b>7 238</b>	<b>7 238</b>	<b>7 238</b>
<b>Other non-current assets</b>										
<b>Total Other non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non Current Assets</b>	<b>1 217 392</b>	<b>1 256 200</b>	<b>1 329 461</b>	<b>1 461 548</b>	<b>1 408 089</b>	<b>1 408 089</b>	<b>1 408 089</b>	<b>1 409 710</b>	<b>1 409 146</b>	<b>1 407 822</b>
<b>TOTAL ASSETS</b>	<b>1 393 640</b>	<b>1 377 641</b>	<b>1 443 309</b>	<b>1 576 105</b>	<b>1 517 683</b>	<b>1 517 683</b>	<b>1 517 683</b>	<b>1 533 365</b>	<b>1 544 515</b>	<b>1 557 906</b>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Bank Overdraft</b>										
<b>Total Bank Overdraft</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial Liabilities</b>										
Current portion of Non-current Borrowings	21 368	26 957	33 338	29 689	20 114	20 114	20 114	15 987	13 573	9 671
<b>Total Financial Liabilities</b>	<b>21 368</b>	<b>26 957</b>	<b>33 338</b>	<b>29 689</b>	<b>20 114</b>	<b>20 114</b>	<b>20 114</b>	<b>15 987</b>	<b>13 573</b>	<b>9 671</b>
<b>Consumer Deposits</b>										
Electricity	5 486	6 145	6 863	6 904	7 206	7 206	7 206	7 566	7 945	8 342
<b>Total Consumer Deposits</b>	<b>5 486</b>	<b>6 145</b>	<b>6 863</b>	<b>6 904</b>	<b>7 206</b>	<b>7 206</b>	<b>7 206</b>	<b>7 566</b>	<b>7 945</b>	<b>8 342</b>
<b>Trade and Other Payable Exchange Transactions</b>										
Accrued Interest	641	600	3 230	-	3 230	3 230	3 230	3 230	3 230	3 230
Advance Payments	10 277	7 252	8 028	-	8 028	8 028	8 028	8 028	8 028	8 028
Control, Clearing and Interface Accounts	-	-	-	-	3 608	3 608	3 608	3 608	3 608	3 608
Electricity Bulk Purchase	974	1 119	1 145	-	-	-	-	-	-	-
Payables and Accruals	87 818	172 476	188 379	289 408	215 766	215 766	215 766	190 989	156 401	122 353
Retentions	7 785	9 407	9 911	-	9 911	9 911	9 911	9 911	9 911	9 911
Unallocated Deposits	9 988	6 092	6 194	-	6 194	6 194	6 194	6 194	6 194	6 194
<b>Total Trade and Other Payable Exchange Transactions</b>	<b>117 483</b>	<b>196 945</b>	<b>216 887</b>	<b>289 408</b>	<b>246 737</b>	<b>246 737</b>	<b>246 737</b>	<b>221 960</b>	<b>187 372</b>	<b>153 324</b>
<b>Trade and Other Payable Non-exchange Transactions</b>										
<b>Transfers and Subsidies Payable</b>										
Operational	-	-	-	-	124	124	124	124	124	124
<b>Total Transfers and Subsidies Payable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>124</b>	<b>124</b>	<b>124</b>	<b>124</b>	<b>124</b>	<b>124</b>

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Liabilities</b>										
<b>Transfers and Subsidies Unspent</b>										
Capital	-	-	-	528	-	-	-			
Operational	-	-	-	124	3 761	3 761	3 761	3 761	3 761	3 761
<b>Total Transfers and Subsidies Unspent</b>	-	-	-	652	3 761	3 761	3 761	3 761	3 761	3 761
VAT Payables Output Tax Accrual	-	-	-	-	31 947	31 947	31 947	31 947	31 947	31 947
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	(28 572)	(28 572)	(28 572)	(28 572)	(28 572)	(28 572)
<b>Total Trade and Other Payable Non-exchange Transactions</b>	-	-	-	652	7 261	7 261	7 261	7 261	7 261	7 261
<b>Provision</b>										
Bonus	6 736	7 151	7 461	-	7 834	7 834	7 834	8 226	8 637	9 069
Ex-gratia Pension	3 570	4 478	-	-	-	-	-	-	-	-
Insurance Claims	180	249	274	-	287	287	287	302	317	333
Leave	20 069	21 381	22 966	47 506	24 115	24 115	24 115	25 320	26 586	27 916
Pension Fund Investment Return Shortfall	11	11	11	-	11	11	11	12	12	13
<b>Total Provision</b>	30 565	33 270	30 712	47 506	32 248	32 248	32 248	33 860	35 553	37 331
<b>VAT Payable</b>										
VAT Payable: VAT Control	-	-	-	-	11 122	11 122	11 122	11 122	11 122	11 122
<b>Total VAT Payable</b>	-	-	-	-	11 122	11 122	11 122	11 122	11 122	11 122
<b>Other current liabilities</b>	19 975	54 717	25 823							
<b>Employee Benefits</b>										
Post-employment Benefits	-	-	3 189	-	3 348	3 348	3 348	3 516	3 692	3 876
Other Long-Term Benefits	-	-	1 446	-	1 518	1 518	1 518	1 594	1 674	1 758
<b>Total Employee Benefits</b>	-	-	4 635	-	4 867	4 867	4 867	5 110	5 366	5 634
Income Tax Payable	5 963	7 472	8 769	-	-	-	-	-	-	-
<b>Total Other current liabilities</b>	5 963	7 472	13 404	-	4 867	4 867	4 867	5 110	5 366	5 634
<b>Total Current Liabilities</b>	200 841	325 507	327 027	374 159	329 554	329 554	329 554	302 866	268 190	232 684
<b>Non-current Liabilities</b>										
<b>Financial Liabilities</b>										
<b>Borrowings</b>										
Non-annuity Loans	181 287	154 400	124 653	113 549	104 401	104 401	104 401	88 414	74 841	65 170
<b>Total Borrowings</b>	181 287	154 400	124 653	113 549	104 401	104 401	104 401	88 414	74 841	65 170
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>	181 287	154 400	124 653	113 549	104 401	104 401	104 401	88 414	74 841	65 170
<b>Provisions</b>										
Decommissioning, Restoration and Similar Liabilities	116 747	110 053	135 221	137 313	148 040	148 040	148 040	162 020	176 475	191 393
Ex-gratia Pension	63 170	64 468	74 890	-	-	-	-	-	-	-
<b>Total Provisions</b>	179 917	174 521	210 111	137 313	148 040	148 040	148 040	162 020	176 475	191 393
<b>Long term Trade and other Payables</b>										
<b>Total Long term Trade and other Payables</b>	-	-	-	-	-	-	-	-	-	-
<b>Other non-current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	-	-	-	64 929	67 495	67 495	67 495	73 632	78 050	82 733
Other Long-Term Benefits	-	-	-	13 723	13 864	13 864	13 864	14 114	14 961	15 858
<b>Total Employee Benefits</b>	-	-	-	78 652	81 359	81 359	81 359	87 746	93 011	98 591
<b>Total Other non-current liabilities</b>	-	-	-	78 652	81 359	81 359	81 359	87 746	93 011	98 591
<b>Total non current liabilities</b>	361 204	328 922	334 764	329 514	333 799	333 799	333 799	338 180	344 327	355 155
<b>TOTAL LIABILITIES</b>	562 045	654 428	661 791	703 673	663 353	663 353	663 353	641 045	612 517	587 838
<b>CHANGES IN NET ASSETS</b>	831 596	723 213	781 517	872 432	854 330	854 330	854 330	892 320	931 998	970 068
<b>COMMUNITY WEALTH/EQUITY</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Opening Balance	-	-	-	833 698	781 517	781 517	781 517	854 330	892 320	931 998
Transfers to/from operating revenue and expenditure	781 543	723 213	781 765	38 733	72 812	72 812	72 812	37 990	39 678	38 070
<b>Total Accumulated Surplus/(Deficit)</b>	781 543	723 213	781 765	872 432	854 330	854 330	854 330	892 320	931 998	970 068
<b>Reserves and Funds</b>										
Capital Replacement Reserve	50 052	-	-	-	-	-	-	-	-	-
<b>Total Reserves and Funds</b>	50 052	-	-	-	-	-	-	-	-	-

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
COMMUNITY WEALTH/EQUITY										
Other										
Equity										
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	831 596	723 213	781 765	872 432	854 330	854 330	854 330	892 320	931 998	970 068

## Total Municipal Account

The effect of the proposed tariff and rate increases on households is illustrated below:

### Benchmarking Households based on 2026/2027 tariffs

<b>Monthly Account For Business- "Small"</b>				
<b>Property Value: R1 054 000, Water: 40kl, Electricity 1300kwh, 60amps</b>				
<b>Rates and Services Charges</b>	<b>Current 2025-2026</b>	<b>New Tariff 2026-2027</b>	<b>Rand Difference</b>	<b>Percentage Increase</b>
Property Rates	1 788,11	1 877,52	89,41	5,00%
Elec: Basic Levy	247,57	258,69	11,12	4,49%
Elec: Energy charge	2 913,17	3 238,86	325,69	11,18%
Elec: Capacity charge	1 047,60	911,41	(136,19)	-13,00%
Water: Basic Levy	196,28	211,98	15,70	8,00%
Water: Consumption	1 369,00	1 478,52	109,52	8,00%
Sanitation	335,64	350,74	15,10	4,50%
Refuse Removal	670,45	750,37	79,92	11,92%
Other	-	-	-	0,00%
<b>Sub-Total</b>	<b>8 567,82</b>	<b>9 078,09</b>	<b>510,27</b>	<b>5,96%</b>
VAT on Services	1 016,96	1 080,09	63,13	6,21%
<b>Total Bill:</b>	<b>9 584,78</b>	<b>10 158,18</b>	<b>573,40</b>	<b>5,98%</b>

<b>Monthly Account For Business- "Medium"</b>				
<b>Property Value: R2 437 000, Water: 100kl, Electricity 2000kwh, 180amps</b>				
<b>Rates and Services Charges</b>	<b>Current 2025-2026</b>	<b>New Tariff 2026-2027</b>	<b>Rand Difference</b>	<b>Percentage Increase</b>
Property Rates	4 134,37	4 341,09	206,72	5,00%
Elec: Basic Levy	664,89	775,53	110,64	16,64%
Elec: Energy charge	4 481,80	4 982,87	501,07	11,18%
Elec: Capacity charge	3 142,80	2 734,24	(408,56)	-13,00%
Water: Basic Levy	196,28	211,98	15,70	8,00%
Water: Consumption	5 133,40	5 544,07	410,67	8,00%
Sanitation	894,98	935,25	40,27	4,50%
Refuse Removal	2 011,35	2 251,10	239,75	11,92%
Other	-	-	-	0,00%
<b>Sub-Total</b>	<b>20 659,87</b>	<b>21 776,13</b>	<b>1 116,26</b>	<b>5,40%</b>
VAT on Services	2 478,83	2 615,26	136,43	5,50%
<b>Total Bill:</b>	<b>23 138,70</b>	<b>24 391,39</b>	<b>1 252,69</b>	<b>5,41%</b>

<b>Monthly Account For Business- "Large"</b>				
<b>Property Value: R9 855 000, Water:200kl, Low Voltage (TOU)</b>				
<b>Rates and Services Charges</b>	<b>Current 2025-2026</b>	<b>New Tariff 2026-2027</b>	<b>Rand Difference</b>	<b>Percentage Increase</b>
Property Rates	16 719,01	17 554,96	835,95	5,00%
Elec: Basic Levy	1 965,06	1 912,99	(52,07)	-2,65%
Elec: Network Access charge	82 992,00	101 944,00	18 952,00	22,84%
Elec: Network Demand charge	31 534,43	30 111,69	(1 422,74)	-4,51%
Elec:Energy charge: Peak	21 338,02	25 490,82	4 152,79	19,46%
Elec:Energy charge: Standard	26 086,84	28 404,73	2 317,88	8,89%
Elec:Energy charge: Off Peak	3 998,61	4 342,56	343,95	8,60%
Water: Basic Levy	196,28	211,98	15,70	8,00%
Water: Consumption	11 407,40	12 319,99	912,59	8,00%
Sanitation	2 572,82	2 688,60	115,78	4,50%
Refuse Removal	2 693,76	3 014,86	321,10	11,92%
Other	-	-	-	0,00%
<b>Sub-Total</b>	<b>201 504,23</b>	<b>227 997,16</b>	<b>26 492,93</b>	<b>13,15%</b>
VAT on Services	27 717,78	31 566,33	3 848,55	13,88%
<b>Total Bill:</b>	<b>229 222,01</b>	<b>259 563,49</b>	<b>30 341,48</b>	<b>13,24%</b>

**18. Municipal manager's quality certificate**

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I, **GW Hermanus**, 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: GW Hermanus

Acting Municipal Manager of: Theewaterskloof Municipality (WC031)

Signature:  \_\_\_\_\_

Date: 2026-03-26

Print Name: Ashwille Riddles

Acting Chief Financial Officer of: Theewaterskloof Municipality (WC031)

Signature:  \_\_\_\_\_

Date: 2026-03-26