MUNISIPALITEIT **THEEWATERSKLOOF** MUNICIPALITY

[22 MEI / MAY 2026]

KENNISGEWING / NOTICE

SPESIALE RAADSVERGADERING / SPECIAL COUNCIL MEETING

A G E N D A

DATUM / DATE : **28 MEI / MAY 2026**

PLEK / VENUE : **RAADSAAL, MUNISIPALE KANTORE, CALEDON / COUNCIL CHAMBERS, MUNICIPAL OFFICES, CALEDON**

TYD / TIME : **11:00**

MUNISIPALITEIT THEEWATERSKLOOF

Kantoor van die Munisipale Bestuurder
Munisipale Kantore
CALEDON

22 Mei 2026

KENNISGEWING AAN ALLE RAADSLEDE

SPESIALE RAADSVERGADERING VAN DIE THEEWATERSKLOOF MUNISIPALE RAAD

Kennis geskied hiermee dat 'n Spesiale Raadsvergadering geskeduleer is vir Donderdag, 28 Mei 2026 om 11:00 in die Raadsaal: Caledon om die onderstaande agenda te bespreek.

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

Rdsh WH Wells
SPEAKER

THEEWATERSKLOOF MUNICIPALITY

Office of the Municipal Manager
Municipal Offices
CALEDON

22 May 2026

NOTICE TO ALL COUNCILLORS

SPECIAL COUNCIL MEETING OF THE THEEWATERSKLOOF MUNICIPAL COUNCIL

Notice is hereby given that a Special Council Meeting is scheduled for Thursday, 28 May 2026 at 11:00 in the Council Chambers: Caledon, to discuss the undermentioned agenda.

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

Aldm WH Wells
SPEAKER

NAAM EN VAN / NAME AND SURNAME
Raadslede / Councillors :
Raadsheer/Alderman LM de Bruyn
Raadsheer/Aderman CC Clayton
Raadsheer/Alderman WH Wells
Raadsheer/Alderman DA Appel
Raadslid/Councillor CA Benjamin
Raadslid/Councillor M Botes
Raadslid/Councillor CT Cloete
Raadsheer/Alderman S Fredericks
Raadslid/Councillor M Gana
Raadslid/Councillor DA Jacobs
Raadslid/Councillor D Jooste
Raadslid/Councillor H Linnerts
Raadslid/Councillor JD Lekhori
Raadslid/Councillor TP Lemina
Raadsheer/Alderman BB Mkhwibiso
Raadslid/Councillor M Mpambani
Raadslid/Councillor MA Nomkoko
Raadsheer/Alderman MR Nongxaza
Raadslid/Councillor FO Ntantiso
Raadslid/Councillor V Papier
Raadsheer/Alderman M Plato-Mentoor
Raadslid/Councillor MS Shale
Raadslid/Councillor J Smit
Raadslid/Councillor C Smith
Raadslid/Councillor PJ Stander
Raadslid/Councillor YM van Tonder
Raadslid/Councillor TB Zimmermann

MUNISIPALITEIT THEEWATERSKLOOF MUNICIPALITY

SPESIALE RAADSVERGADERING / SPECIAL COUNCIL MEETING

AGENDA

[28 MEI / MAY 2026]

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR
A.	**OPENING: VERWELKOMING / OPENING: WELCOME**	
B.	**VERKIESING VAN SPEAKER** *(indien nodig)* **ELECTION OF SPEAKER** *(if necessary)*	
C.	**BYWONINGSREGISTER ATTENDANCE REGISTER**	
C.1	Teenwoordig / Present	
C.2	Aansoek(e) om verlof tot afwesigheid / Application(s) for leave of absence	
D.	**VERSLAE VOORGELê DEUR DIE KANTOOR VAN DIE MUNISIPALE BESTUURDER REPORTS SUBMITTED BY THE OFFICE OF THE MUNICIPAL MANAGER**	
SC04/2026	Strategic Support and IDP: Adoption of final review and amendment of the 2022-2027 five year Integrated Development Plan [15/1/5/1] *[The Additional Annexure is too big therefore the Additional Annexure will be send electronically as a separate PDF document with the Agenda]*	1 – 11
E.	**VERSLAE VOORGELê DEUR DIE DIREKTORAAT FINANSIES REPORTS SUBMITTED BY THE DIRECTORATE FINANCE**	
SC05/2026	Comments / Representations Received on the 2026/2027 Draft Budget [5/1/1-2026/2027]	12 – 173

ITEM NR	ITEM BESKRYWING / DESCRIPTION	BLADSY / PAGE NR
SC06/2026	Consideration and Approval of the Final Budget 2026/2027 and indicative for the projected two outer years 2027/2028 and 2028/2029 [5/1/1-2026/2027]	174 – 485

F. **VERDAGING / ADJOURNMENT**

ITEM TITLE

SC04/2026 OFFICE OF MUNICIPAL MANAGER: DEPARTMENT STRATEGIC SUPPORT AND IDP: ADOPTION OF FINAL REVIEW AND AMENDMENT OF THE 2022-2027 FIVE YEAR INTEGRATED DEVELOPMENT PLAN

[English version of the report is the original]

FILE NUMBER

15/1/5/1

PURPOSE / AIM OF REPORT

he purpose of this report is to obtain council approval that the 2022/2027 IDP has been reviewed and amended, taking the approval and implementation of the Financial Recovery Plan (FRP) and the approval of the Spatial Development Framework (SDF) into consideration. Council is satisfied with the strategic direction as contained in the IDP.

BACKGROUND

Section 34 of the Municipal Systems Act: Annual **review and Amendment of the Integrated Development Plan**, reads as follows:

A municipal council-

(a) must review its integrated development plan:

(i) Annually in accordance with an assessment of its performance measures in terms of sec 41; and
(ii) To the extent that changing circumstances so demand; and

(b) may amend its integrated development plan in accordance with a prescribed process.

The Annual Performance Report and Annual Report should serve as the mechanism that satisfies sub regulation (i)
During recent engagements with provincial treasury a new view was taken on a "Reviewed IDP". This will be further addressed under discussion.

Regulation 3 of Local Government: Municipal Planning and Performance Management Regulations of 2001 states:

3. (1) Only a member or committee of a municipal council may introduce a proposal for amending the municipality's integrated development plan in the council.
(2) Any process for amending a municipality's integrated development plan must be-

(a) accompanied by a memorandum setting out the reasons for the proposal; and

(b) aligned with the framework adopted in terms of section 27 of the Act.

(3) An amendment to a municipal's integrated development plan is adopted by a decision taken by a municipal council in accordance with the rules and orders of the council.

(4) No amendment to a municipality's integrated development plan may be adopted by a municipal council unless-

(a) All the members of the council have been given reasonable notice;
(b) The proposed amendment has been published for public comment for a period of at least 21 days in a manner that allows the public an opportunity to make representations with regards to the proposed amendment;
(c) The municipality if it is a district municipality has complied with sub-regulation (5); and
(d) The municipality; if it is a local municipality; has complied with sub-regulation 6

(5) A district municipality that considers an amendment to its integrated development plan must-

(a) Consult all the local municipalities in the area of the district municipality on the proposed amendment; and
(b) Take all comments submitted to it by the local municipalities in that area into account before it takes a final decision on the proposed amendment.

(6) A local municipality that considers an amendment to its integrated development plan must-

(a) Consult the district municipality in whose area it falls on the proposed amendment; and
(b) Take all comments submitted to it by the district municipality into account before it takes a final decision on the proposed amendment.

DISCUSSION

Aspects to consider as part of the IDP review process – Status quo

The current planning legislation does not set out the steps to be followed in conducting the review of an IDP other than determining what must inform such a review. Municipalities have therefore followed varied approaches to conducting their reviews and often this has led to the adoption of a "Reviewed IDP".
The revised IDP Guidelines issued by the Department of Cooperative Governance in 2020 started to unpack what a review entails. It states that on an annual basis municipalities are required to review how they have performed against the pre-determined objectives outlined in the IDP.

Whilst the MSA requires a municipality to consider changing circumstances, the 2020 revised Guidelines do not elaborate on the issue other than referring to key questions to be considered when reviewing an IDP, significant changes in relation to budget availability, the spatial layout of an area and changes that impact on projects, programmes or the livelihood of communities.

The proposed 2021 amendments to the MSA Regulations provide that:

- An IDP Review
- must be done by the council;
- take place before the deadline set by the mayor in terms of section 21(1)(a)(i) of the Municipal Finance Management Act, 2003 (MFMA); and
- allow sufficient time for the participation of the local community in the review of the IDP.

The proposed amendments also state that the review process must consider any changed circumstances including changes to national, provincial and local priorities; new or updated policies or events that may necessitate the amendment of an IDP.

Aspects to consider as part of the IDP review process – Guidance

As part of the review, municipalities must therefore assess the progress made in the implementation of their IDPs against the performance targets set out in the IDPs and their top layer Service Delivery and Budget Implementation Plan and identify any areas of concern where implementation is lacking based on the assessment. Furthermore, municipalities must consider whether the identified areas of concern are material to impact the strategic direction of a municipality and therefore may require an amendment.

Possible changed circumstances:

- Changes in population demographics.
- Changes in economic conditions.
- Changes in land use patterns.
- Natural disasters.
- Changes in government priorities, policies or laws.
- Changes in funding or resources.

Outcome of the review process – Status quo

The practice to date has entailed the tabling and adoption of a "Reviewed IDP" as the outcome of the IDP review process, notwithstanding that there is no such provision in the MSA.

The MSA only provides for:

- In the beginning of a new term of office of a municipal council
    - the adoption of a **5-year IDP**; or
    - the adoption of the **predecessors IDP**, with or without amendment.

- In the inner-years of the 5-year planning cycle.

  - the adoption of an **amended IDP** following an IDP review.

Adjusted IDP (section 32(2) and (3) of the MSA.

Outcome of the review process – Guidance

The 2020 revised Guidelines provide that a report to the council which should indicate areas in which the IDP needs to be amended (if the review outcome is that an amendment is required), should ideally be tabled when the annual report is tabled i.e., January. However, municipalities in the Western Cape have indicated a preference to submit such a report at the time of tabling the draft IDP.
In summary, the outcome of the annual review of an IDP is not the tabling and adoption of a "Reviewed IDP", but a report to a municipal council documenting the out-come of the review (having considered the performance of the municipality and considering any changed circumstances) with a recommendation whether the IDP is to be amended or not. Based on the report, it then remains the prerogative of a municipal council to decide whether the IDP should be amended.
The beforementioned report, ideally, should be the annual report that council adopted on 20/03/2024.

Whether to amend an IDP or not – Status Quo

Given the void in legislation regarding IDP amendment, there have been differing interpretations of what constitutes an IDP amendment. These interpretations include:

- Any changes to an adopted IDP following an IDP review irrespective of their minuteness constitute an amendment that necessitates that the prescribed IDP amendment process outlined in the MSA Regulations be followed.
- Only changes to the strategic objectives or the overall strategic direction as set out in an IDP constitute an amendment.
- Only significant changes to an IDP warrant an amendment.

The 2020 revised Guidelines state that minor changes do not warrant an IDP amendment and that only significant changes should result in the amendment of an IDP. Furthermore, the 2020 Guidelines state that IDP amendments should only be required under exceptional circumstances and should not be done without significant justification. There is no indication in the 2020 Guidelines what constitutes significant changes in budgetary implications in terms of allocations and projections.

Whether to amend an IDP or not – Guidance

An IDP review and the documented outcome thereof is the main determinant when deciding whether to amend an IDP and not the differing interpretations of what constitutes an amendment as alluded to above. Whilst the legislation does not make provision for what constitutes an IDP amendment, it is the prerogative of a municipal council to decide whether it wants to amend its IDP.

Guideline – Summary

In summary, whilst it is the prerogative of a municipal council to decide whether to amend its IDP, such a decision must be made by an assessment of its performance against the pre-determined objectives outlined in the IDP and an assessment of any changed circumstances.
If the assessment of the performance of the municipality indicates that it is on track to meet its strategic objectives and there are no changed circumstances to consider, there might be no need to amend the IDP. However, if such assessment reflects otherwise, the municipal council might have to re-evaluate its strategy, and if in the view that an IDP amendment is required, then the prescribed amendment process is outlined in the MSA Regulations must be followed.

It is also important for Council to note that the following process has been followed in terms of the Final Review and Amendment of the 2022/2027 IDP:

1. Public Participation process – 18 November to 2 December 2025
2. Tabled Draft amendments to council – 31 March 2026: Council Resolution SC01/2026
3. The proposed amendments were published for public comment for a period of at least 28 days.No public comments were received.
4. Consulted the district municipality on the proposed amendment and no comments was received.
5. Consulted the Department of Local Government and the Department of the Premier on the proposed amendments and comments was received and has the Final Document been amended
6. The Comments received relating to the Draft Amended IDP and Draft Budget was presented to the Budget Steering Committee for consideration on 19 May 2026.

The Following reflects the Amendments to the Final IDP after Provincial Comments was received

AMENDMENTS TO THE FINAL IDP

OFFLINE PROVINCIAL COMMENTS BY MS THANDEKA MAPHALALA VIA EMAIL	**MUNICIPAL RESPONSE**
Draft IDP References the 2019 – 2024 Provincial Strategic Plan which has been replaced by the Provincial Strategic Plan 2025 – 2030 This should be updated to ensure alignment with current Provincial priorities	Been amended and reflects as "Provincial Strategic Plan 2025 – 2030" on **Page 219 and 220** of Final Document as well as the Index Page
The Draft IDP reference to MTSF (Medium Term Spatial Framework)	It has been updated as "Medium-Term Development Plan (2024 – 2029)" on

should be updated to reflect eh Medium-Term Development Plan (2024 – 2029)	**Page 28** of Final Document as well as the Index Page

PROVINCIAL ASSESSMENT REPORT INFORMATION HAS BEEN INCLUDED AS FOLLOWS ON PAGES 90 – 92 OF FINAL DOCUMENT

"Provincial assessment of Draft IDP review and proposed amendment and draft Budget for 2026/27

The Western Cape Provincial Government annually assesses the draft IDP's, and Budgets of municipalities and feedback is given at the Strategic Integrated Municipal Engagements assessment (SIME; previously referred to as LGMTEC) which was held on 18 May 2026. The Theewaterskloof Municipality diagnostic and summary of key Recommendations include the following:

KEY FINDING	**THEEWATERSKLOOF MUNICIPAL RESPONSE**
1.The Municipality experience infrastructure delivery constraints and capital underspending pressures, driven by procurement inefficiencies and contract management limitations, which have contributed to delays in infrastructure implementation and ongoing service delivery backlogs under Strategic Focus Area (SFA 4). In addition, financial sustainability under SFA 1 remains under pressure, with key financial viability indicators not achieved in 2024/25, reflecting continued liquidity constraints, revenue collection challenges and broader fiscal stress within the FRP environment. The Municipality is therefore recommended to address infrastructure delivery constraints by improving procurement turnaround times and contract management processes and ensuring timely implementation of capital projects in line with FRP milestones, particularly those linked to service delivery backlogs under SFA 4.	**Capital Expenditure Framework (CEF)-** Alignment with Technical Infrastructure Master Planning/ IDP/ SDF/ LTFP/ MTREF Periods over 10 years. Misalignment and execution limitations due to financial constraints is acknowledged

2.Implement targeted financial recovery interventions under SFA 1, with focus on revenue collection, liquidity management, and creditor payment performance, aligned to FRP requirements and measurable 2026/27 recovery actions.	**Our Commitment is to:** a. Implement targeted financial recovery interventions that directly address the root causes of underperformance b. Strengthen revenue collection mechanisms to improve cash inflows and reduce reliance on external funding. c. Enhance liquidity management practices to safeguard operational continuity and maintain adequate reserves d. Improve creditor payment performance to rebuild trust, reduce penalties and align with regulatory obligations. e. Establish measurable recovery actions for 2026/27, with clear milestones and accountability structures to track progress and demonstrate improvement.
3.Develop a structured LED recovery approach as part of the 2027 -2032 IDP, with a focus on strengthening implementation capacity, defining realistic delivery timelines aligned to FRP milestones to address the structural underperformance in SFA 5.	The Municipality recognizes the importance of reviewing and aligning the Local Economic Development (LED) Strategy with future updates of the Integrated Development Plan (IDP), and this need has already been identified internally. In fact, provision for the review was included as part of the initial budget inputs. However, the Municipality is currently facing significant financial constraints and is implementing a Financial Recovery Plan (FRP), which requires a strong focus on immediate priorities linked to financial stabilization and essential service delivery. Within this context, the review of the LED Strategy has had to be postponed as the Municipality navigates the current rescue phase. The Municipality remains committed to revisiting and updating the LED Strategy as soon as the financial situation allows. In the meantime, any external funding or technical support to assist with this process would be greatly appreciated and would enable the Municipality to move forward with the review sooner.

4.Utilize the identified performance trends as baseline conditions to inform the development of the 2027 – 2032 IDP, including strengthening the integration between planning, budgeting, and performance management, and improving the design of KPIs to ensure meaningful measurement of service delivery outcomes; and	This will be addressed and considered with the development of the 2027 – 2032 IDP
5.Address the concerns raised by sector departments outlined in section 2.1.2	The LED concern has been dealt with under Key Finding 3. The alignment of the health profile with the Overberg District Health Plan of 2026/27, will be addressed and taken into account with the development of the 2027 – 2032 IDP
6.Spatial Development: Since the MSDF will be adopted in May 2026, the municipality should initiate a formal MSDF review process, incorporating a spatial performance report as a core component of the next annual IDP review (new financial year). The Municipality should also include a dedicated MSDF performance review section in the IDP, explicitly assessing implementation progress, outcomes, gaps and whether any triggers for amending the MSDF have arisen. Theewaterskloof Municipality confirmed that an amendment of the MSDF, which includes CEF is underway and that it is intended to be adopted mid-2026 through an IDP amendment process	The department takes cognizance of the comments. The department has put measures in place to review the new SDF annually upon approval. This will be done in collaboration with DEADP: Planning

LEGAL RESPONSIBILITY

Section 25, 34, 35 of the Municipal Systems Act.

RISK MANAGEMENT IMPLICATION

Not applicable.

FINANCIAL IMPLICATION

Not applicable.

RECOMMENDATION TO COUNCIL

It is recommended:

1. **That Council approves the Final Amendments to the IDP 2022/27 in terms of Section 34 of the MSA, and which is reflected under "Discussion" of this report**

2. **That Council notes the Memorandum setting out the reasons for the amendment and the process which was followed.**

3. **That Council is satisfied that all legislative requirements have been met.**

4. **That Council note that copies of the Draft Amended IDP 2022/2027 were made public in accordance with the legislative framework and guidelines.**

5. **That Council note that copies of the Draft Amended IDP 2022/2027 were circulated to all required organs of state.**

6. **That Council note that the draft Amended IDP 2022/2027 was advertised for public comment for period of not less than 28 days.**

7. **That Council notes that all comments received relating to the Final Draft Amended IDP were presented to the Budget Steering Committee on 19 May 2026.**

8. **That Council notes that the above-mentioned process and direction has already been workshopped with Provincial Treasury who in turn will workshop with Municipal Managers and Mayors.**

9. **That Council notes that the Final Amended IDP 2022/27 will be published for Public Information**

10. **That Council notes that the Final Amended IDP 2022/27 will be submitted to Provincial Directorate Integrated Development Planning and the Overberg District Municipality**

Theewaterskloof Municipality – Administrative Head Office
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28 May 2026

MEMORANDUM

In terms of Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations

In compliance with Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations, the Executive Mayor, Alderman L.M. De Bruyn, hereby proposes amendments to the 2022–2027 Integrated Development Plan (IDP), together with the reasons for such amendments.

During the review of the 2022–2027 IDP, it was identified that amendments were necessary due to the following developments:

- The approval and implementation of the Financial Recovery Plan (FRP); and
- The approval of the updated Spatial Development Framework (SDF).

To ensure strategic alignment with the above-mentioned frameworks and plans, it became necessary to amend the current IDP.

The amendment process was undertaken as follows:

1. A public participation process was conducted from 18 November to 2 December 2025.

2. The draft amendments were tabled before Council on 31 March 2026 (Council Resolution SC01/2026).

3. The proposed amendments were published for public comment for a period of no less than 28 days. No comments were received.

4. The District Municipality was consulted on the proposed amendments, and no comments were received.

5. The Department of Local Government and the Department of the Premier were consulted on the proposed amendments.

6. All comments received from the Department of Local Government, the MEC, and the community were duly considered prior to the submission of the amended IDP for final Council approval on 28 May 2026.

DECLARATION

I hereby confirm that the process outlined above, in accordance with Section 29(1) of the Municipal Systems Act, has been duly followed and complied with.

G.W. Hermanus
Acting Municipal Manager

ITEM TITLE

SC05/2026 DIRECTORATE FINANCE: COMMENTS / REPRESENTATIONS RECEIVED ON THE 2026/2027 DRAFT BUDGET

[English version of the report is the original]

FILE NUMBER

5/1/1-2026/2027

PURPOSE OF REPORT

To present to council the comments and representations received on the 2026/2027 Draft Budget which was tabled on 31 March 2026. The comments and representations emanate from the intensive ward committee and public engagements during April 2026. The Budget Tariffs and Budget related documents were published for comments. The closing date for comments was 30 April 2026.

BACKGROUND

As per attach report.

DISCUSSION

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

1. Strategic Integrated Municipal Engagement (SIME) (Annexure A)

2. Comments received from other stakeholders (Annexure B)

    2.1. Ms. RH Ward
    2.2. Professor Diane Bell
    2.3. Mr. Ian Bell
    2.4. Mr. & Mrs. Lewis
    2.5. Ms. Jacqui Visser
    2.6. Mr. SW Visser
    2.7. Mr. Gerrit Le Roux - Project Champion for the Concerned Group of Riviersonderend Residents
    2.8. Mr. Sarel Stone – Villiersdorp Ratepayers Association
    2.9. Mr. Gerrit Visser
    2.10. Ms. Janine Cyster Williams
    2.11. Mr. Jaco Smith
    2.12. Mr. D Ekke
    2.13. Riviersonderend Ratepayers Association

LEGAL IMPLICATIONS (ITEM AUTHOR)

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

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

Section 23 (2) of the MFMA reads as follows:

"after considering all budget submissions, the council must give the Mayor an opportunity to respond to the submissions and if necessary, to revise the budget and table amendments for consideration by the council".

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As per attach report.

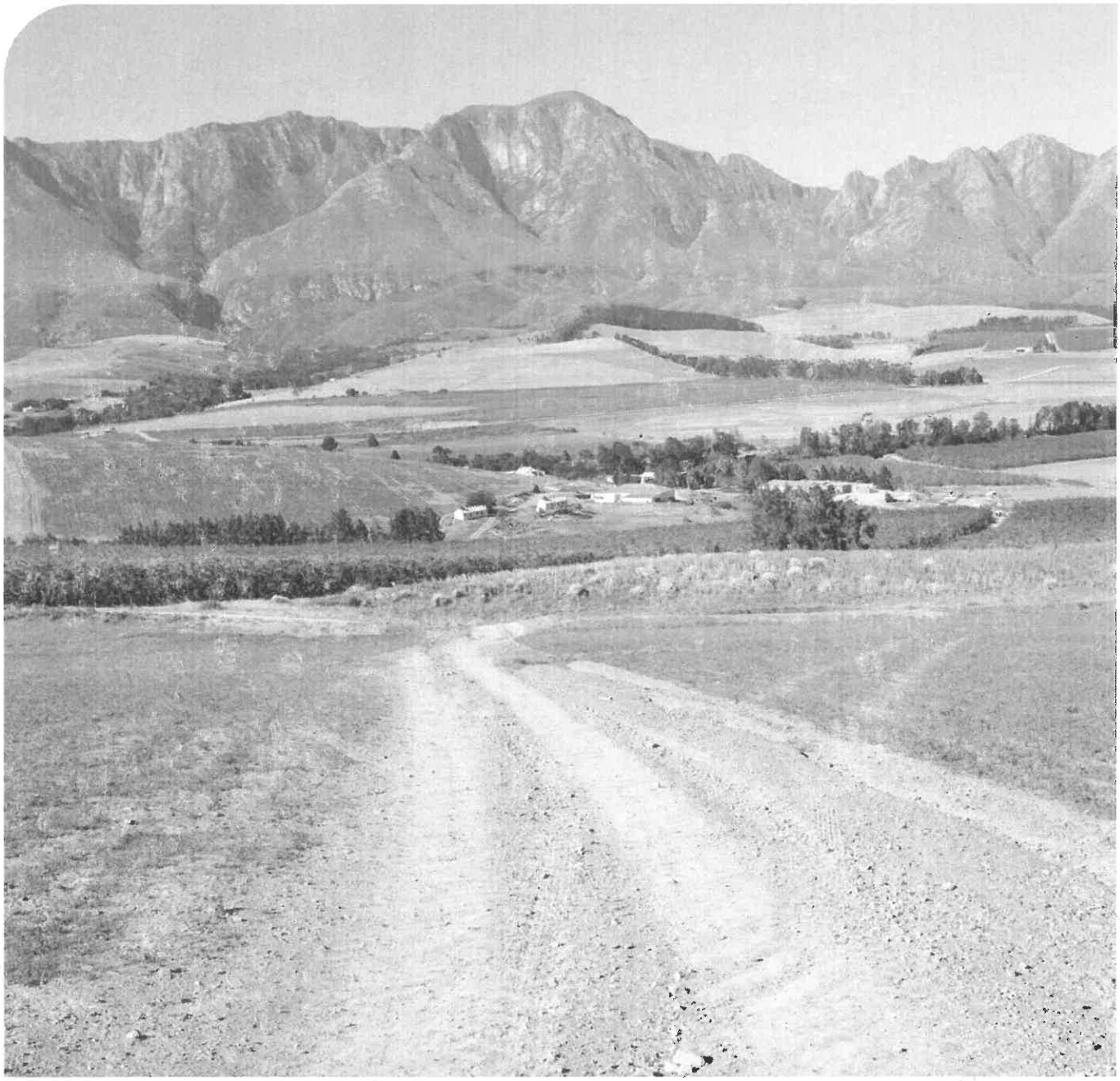
RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

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

Annexure A

Western Cape Government

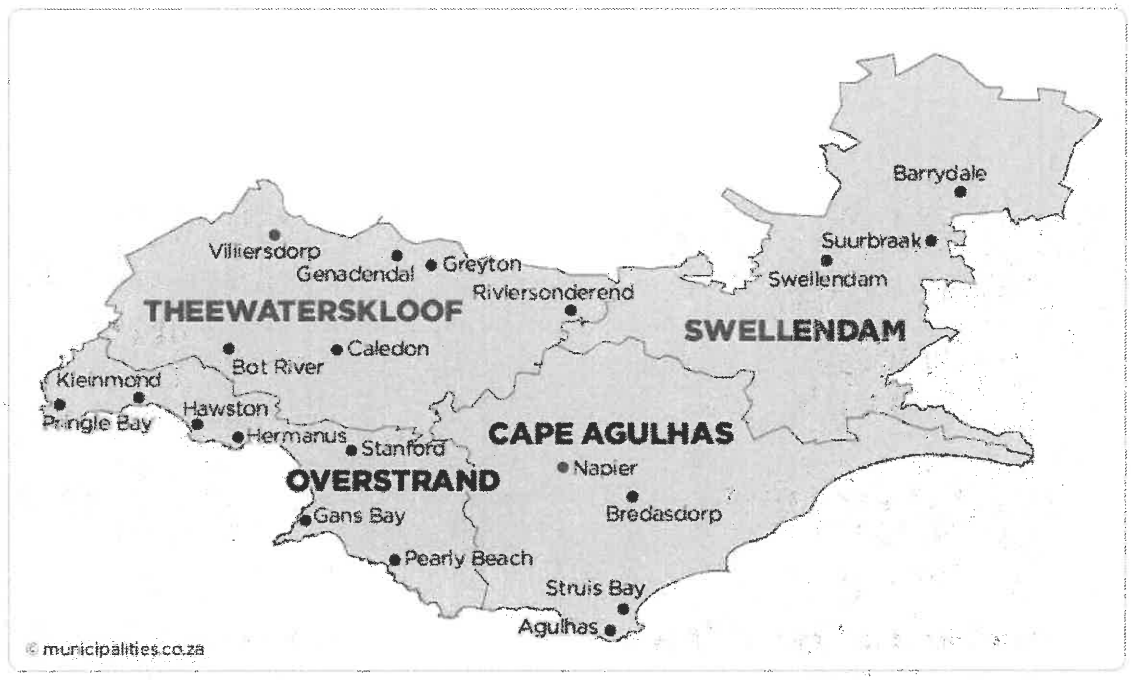
FOR YOU



Strategic Integrated Municipal Engagement (SIME 2) 2026

Overberg District

Theewaterskloof Municipality



THEEWATERSKLOOF MUNICIPALITY

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

Western Cape Government

APRIL/MAY 2026

THEEWATERSKLOOF MUNICIPALITY DIAGNOSTIC AND SUMMARY OF KEY RECOMMENDATIONS

Integrated Development & Spatial Planning	• The Municipality experiences infrastructure delivery constraints and capital underspending pressures, driven by procurement inefficiencies and contract management limitations, which have contributed to delays in infrastructure implementation and ongoing service delivery backlogs under SFA 4. In addition, financial sustainability under SFA 1 remains under pressure, with key financial viability indicators not achieved in 2024/25, reflecting continued liquidity constraints, revenue collection challenges, and broader fiscal stress within the FRP environment; • The Municipality is therefore recommended to address infrastructure delivery constraints by improving procurement turnaround times and contract management processes, and ensuring timely implementation of capital projects in line with FRP milestones, particularly those linked to service delivery backlogs under SFA 4; • Implement targeted financial recovery interventions under SFA 1, with focus on revenue collection, liquidity management, and creditor payment performance, aligned to FRP requirements and measurable 2026/27 recovery actions; • Develop a structured LED recovery approach as part of the 2027–2032 IDP, with a focus on strengthening implementation capacity, defining realistic delivery timelines aligned to FRP milestones to address the structural underperformance in SFA 5; • Utilise the identified performance trends as baseline conditions to inform the development of the 2027 - 2032 IDP, including strengthening the integration between planning, budgeting, and performance management, and improving the design of KPIs to ensure meaningful measurement of service delivery outcomes; and • Address the concerns raised by sector departments outlined in section 2.1.2.
Economic Sustainability	• Strengthen data alignment between planning instruments (budget tables, SDBIP) to improve the accuracy of household projections, service demand forecasting, and indigent beneficiary targeting across all sectors. • Where/as resources allow, shift from predominantly maintenance-led budgeting to a more balanced maintenance-and-capital approach, particularly where ageing infrastructure and service backlogs are evident, to prevent gradual system decline and rising inefficiencies. • Improve consistency and realism of performance targets, ensuring that indicators such as losses, service levels, and coverage are aligned with historical performance trends to support credible budgeting and monitoring. • Prioritise integrated infrastructure planning across sectors, recognising interdependencies between water, wastewater, roads, housing, and stormwater to ensure coordinated investment in growth nodes and informal settlement areas. • Strengthen capital investment planning within fiscal constraints, including more structured phasing of projects, leveraging external funding (grants, partnerships), and exploring alternative financing mechanisms where appropriate. • Enhance targeting of limited resources towards high-impact service delivery pressures, particularly in areas with rapid population growth, informal settlement expansion, and infrastructure capacity constraints. • Improve long-term infrastructure resilience planning, with greater emphasis on climate-resilient systems, asset renewal cycles, and protection of infrastructure from vandalism and operational risks.

Revenue and Expenditure	• The budget is unfunded in 2026/27 and 2027/28, with a funded position only in the outer year, indicating a path towards compliance that remains dependent on credible revenue collection and sustained expenditure control in line with the four pillars of the Financial recovery plan (FRP). • Correct all misalignments between the tabled budget and mSCOA data strings to ensure a credible funding assessment. • Strengthen revenue collection performance towards the FRP target of 88 per cent through enhanced credit control, enforcement actions and improved billing accuracy. • Finalise and implement the Revenue Enhancement Strategy to improve revenue stability, broaden the revenue base and support long term financial sustainability. • The Municipality should ensure that tariff setting is aligned to underlying cost drivers, noting that electricity tariffs increases may be insufficient to absorb rising bulk costs over the medium term, while waste removal tariffs remain below cost reflective levels despite increases. A targeted cost of service review is required to support sustainable pricing that can be phased in to reduce financial pressure. • Maintain strict expenditure discipline in line with the FRP and avoid reinstating previously reduced expenditure in the final budget. • Reassess contracted services expenditure to align with FRP targets, ensuring value for money and strengthening internal capacity through effective contract management and oversight in the cash flow committee. • Review employee related cost assumptions to ensure alignment with wage agreements and staffing levels, and address inconsistencies in personnel data to improve budgeting credibility. • Strengthen overtime, standby and acting allowance controls through improved forecasting, stricter approvals and the implementation of a formal cost containment strategy under the FRP parameters. • Continue adherence to the Eskom repayment agreement and prioritise the reduction of long-outstanding creditors to restore financial stability and compliance. • Reassess capital funding assumptions, particularly internally generated funds, to ensure alignment with the Municipality's cash flow position and the FRP objectives. • Improve capital budget implementation by strengthening planning and spending performance, while ensuring full alignment between capital expenditure, funding sources and submitted data.
Capital Budget & Infrastructure	• The municipality should focus on generating operating surpluses to increase own funding for infrastructure, while also maximising the use of available grant funding. • Targeted efforts are needed to improve capital spending performance and align with National Treasury benchmarks.

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ANNEXURE A: MUNICIPAL BENCHMARKING GRAPHS A1

LIST OF ACRONYMS

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

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

SECTION 1: INTRODUCTION

The 2026 SIME assessment summarises comments by the Western Cape Government (WCG) on the draft 2026/27 MTREF Budget, Integrated Development Plan (IDP), Spatial Development Framework (SDF) and other relevant polices and documents.

The assessment covers the following key areas; conformance with the Municipal Finance Management Act 56 of 2003 (MFMA), Municipal Systems Act 32 of 2002 (MSA) and Municipal Budget and Reporting Regulations (MBRR); an integrated, spatial and environmental planning analysis of the IDP and SDF and the responsiveness, credibility and sustainability of the tabled budget.

The WCG intends meeting the executives of your Municipality in May 2026, where the key findings and recommendations of this report will be presented and deliberated upon. The planned engagement will contextualise the Municipality's challenges and responses as presented in the draft budget, IDP, Local Economic Development (LED), SDF and as well as other strategic matters for discussion between the two spheres of government. All the information related to the assessment and analysis of the draft annual budget, IDP and SDF is found in the report below.

SECTION 2: INTEGRATED PLANNING

2.1 Integrated Development Planning

The Municipal Systems Act 32 of 2000 (MSA) requires every municipal council to review its Integrated Development Plan (IDP) annually, based on an assessment of its performance measurements, and to the extent that changing circumstances demand. The MSA further provides that a municipal council may amend its IDP by following the prescribed process set out in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations, 2001 (MSA Regulations).

In compliance with these provisions, the Theewaterskloof Municipality (the Municipality) conducted the annual review of its IDP during the 2025/26 financial year. This represents the fourth and final review of the 2022 - 2027 IDP, and the Municipality resolved to adopt an amended IDP in May 2026.

2.1.1 IDP Compliance

The core components of an IDP are outlined in Section 26 of the MSA and Regulation 2 of the MSA Regulations. Sections 28 and 29 of the MSA require municipalities to adhere to an established process when reviewing or amending their IDPs. The compliance of the amended IDP with legislative requirements and the process followed were assessed against a compliance checklist.

The tabled IDP amendment reflects all core components of an IDP and complies with Section 26 of the MSA. Council Item SC01/2026, File number 15/1/5/1/ confirms that the 2022-2027 IDP was reviewed and subsequently amended in accordance with the amendment process prescribed by the MSA and Regulation 2 of the MSA Regulations. The referenced item also confirms that the amendment was necessitated by the adoption of the amended Municipal Spatial Development Framework (SDF) and the Financial Recovery Plan (FRP).

2.1.2 IDP Alignment

Section 32(2) of the MSA provides for the Member of Executive Council (MEC) for local government to decide whether to make proposals to a municipal council to adjust an IDP, if such a plan or amendment conflicts with or is not aligned with or negates any of the development strategies of other affected municipalities or organs of state. Section 26 of the MSA further requires that IDPs must be aligned with and not negate the national and provincial development plans and planning requirements binding on the Municipality in terms of legislation. To this end, sector departments have examined the draft amended IDP to determine the extent of alignment with their development strategies and plans, and the outcome is captured below for the Municipality to consider and incorporate into its IDP before adoption.

The proposed amendments to the IDP reflect alignment with the National Development Plan, the Medium-Term Development Plan and the Provincial Strategic Plan 2025 - 2030.

2.1.3 Economic Development

The proposed amendments to the IDP reflect strategic alignment with the Growth for Jobs (G4J) Strategy, particularly through its recovery-led approach, focus on infrastructure as an economic enabler, and realistic acknowledgement of municipal capacity constraints. The Municipality's Local Economic Development (LED) function reflects alignment with spatial planning and infrastructure investment. The economic analysis identifies sector strengths, socio-economic pressures, and spatial inequality in areas such as Grabouw and Genadendal. The LED strategy is aligned with G4J principles, including infrastructure-led growth, sector prioritisation, support for SMMEs and informality, and investment facilitation. Its emphasis on catalytic projects and crowding in private and intergovernmental investment is appropriate given the Municipality's financial recovery context. The Department of Economic Development and Tourism recommends that the

Municipality indicate how infrastructure investment translates into employment and local economic outcomes, strengthen place-based interventions, accelerate intergovernmental delivery arrangements, and improve the measurement and reporting of LED outcomes. These measures should have realistic delivery timelines aligned to the FRP milestones to further strengthen the credibility of planned outcomes.

With respect to agriculture, the proposed amendments to the IDP reflect strategic alignment with Outcomes 1 and 4 of the Western Cape Department of Agriculture's Strategic Plan, focusing on increased agricultural production and innovative, resilient rural economies. The national Foot and Mouth Disease pandemic has placed renewed emphasis on the importance of biosecurity, particularly in relation to livestock. To this end, the Municipality is encouraged to implement appropriate biosecurity measures to manage urban livestock farming within its municipal area in partnership with the Western Cape Department of Agriculture.

2.1.4 Municipal Infrastructure, Human Settlements and Transport

The Department of Infrastructure recommends that the Municipality reflect the Western Cape Government Infrastructure Framework 2050 (WCIF 2050), including the associated Western Cape Infrastructure Strategy 2050 and Western Cape Infrastructure Implementation Plan 2050, in the proposed amendments to the IDP. The absence of reference to these plans, limits alignment with provincial infrastructure planning frameworks and approaches. The Municipality is encouraged to incorporate the WCIF 2050 suite into the IDP to strengthen infrastructure planning and alignment, particularly in the preparation for the next five-year IDP planning cycle.

In relation to transport, the proposed amendments to the IDP reflect considerations of both motorised and non-motorised transport. The inclusion of pedestrian and cycling infrastructure is appropriate given residents' reliance on walking as an alternative to public transport. The Municipality's 2019 - 2024 Integrated Transport Plan reflects the intention to establish pedestrian and cycling routes near Waterkant and Plantation Streets to provide easy access to public transport facilities, and the proposed amendments to the IDP acknowledge the need to accommodate residents dependent on walking, including those in rural areas. Furthermore, the proposed amendments to the IDP reflect the Municipality's intention to assume certain public transport functions over time, with transitional arrangements already in place and supported at the provincial sphere of government.

2.1.5 Health, Social Services and Amenities

The proposed amendments to the IDP reflect alignment with the five-year strategic direction of the Department of Health and Wellness (DHW), incorporating healthcare infrastructure and key health indicators. The inclusion of data on HIV/AIDS, tuberculosis, maternal and child health, and emergency medical services supports planning alignment. DHW recommends that the Municipality align its health profile with the Overberg District Health Plan 2026/27.

2.1.6 Safe and Cohesive Communities

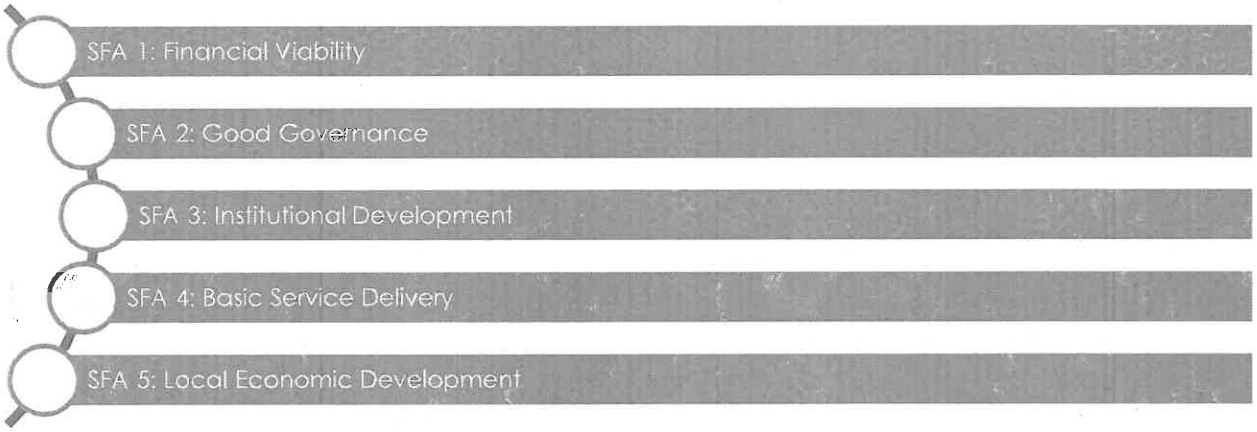
The proposed amendments to the IDP reflect alignment with identified policing needs and community safety priorities. Strategic Objective 2 prioritises community safety, supported by programmes linked to the Department of Police Oversight and Community Safety, including youth development, the accreditation of neighbourhood watches structures, implementation of the District Safety Plan, the promotion of professional policing and the K-9 unit.

2.2 IDP Implementation

Section 41 of the MSA provides for a municipality to, in accordance with its performance management system, set performance measures with regard to its development priorities and objectives set out in the IDP. In addition, section 41 provides for the monitoring of performance, measuring and reviewing performance at least once per year, implementing steps to improve performance, and setting up a regular reporting system.

Following the assessment of the Municipality's implementation of the IDP as part of the 2025/26 IDP assessment process, this section reflects on whether previously identified implementation risks have been addressed. For this assessment, the Department of Local Government has consulted the statutory reporting documents of the Municipality, including the 2024/25 Annual Report, the Section 72 Report, and the 2025/26 Technical Integrated Municipal Engagement (TIME) Report. The Municipality is encouraged to take these analyses into account to address identified shortcomings over the remainder of the term of office and to inform planning processes for the upcoming 2027 - 2032 IDP cycle.

Prior to the proposed amendments to the IDP, the Municipality's strategic framework was structured around five Strategic Focus Areas (SFAs) and ten Strategic Objectives (SOs), which governed the implementation of the 2022 - 2027 IDP from adoption through to the 2024/25 financial year. The proposed amendments to the IDP are directly linked to the Municipality's financial intervention in terms of section 139(5)(a) of the Constitution and the Municipal Finance Management Act. The approved FRP introduces four strategic pillars focused on governance and institutional stability, institutional and organisational development, financial management and sustainability, and service delivery and infrastructure maintenance. These pillars introduced a recovery-oriented implementation approach, with emphasis on financial sustainability, institutional stabilisation, and the protection of core services. The amendment does not replace the existing SFAs and SOs, rather, the FRP pillars serve as an implementation lens through which the existing framework is prioritised and sequenced during the recovery period. The Municipality's five SFAs are as indicated below:



2.2.1 Performance Trends Across the IDP Cycle

The Municipality's Top Layer Service Delivery and Budget Implementation Plan (SDBIP) in the 2022 - 2027 IDP comprised 81 key performance indicators (KPIs) and has undergone several revisions across the IDP cycle, reflecting a consolidation of the performance framework over time. A total of 59 KPIs were measured during the 2024/25 financial year, of which 53 per cent were either achieved or exceeded targets, 12 per cent were almost achieved, and 36 per cent were not achieved.

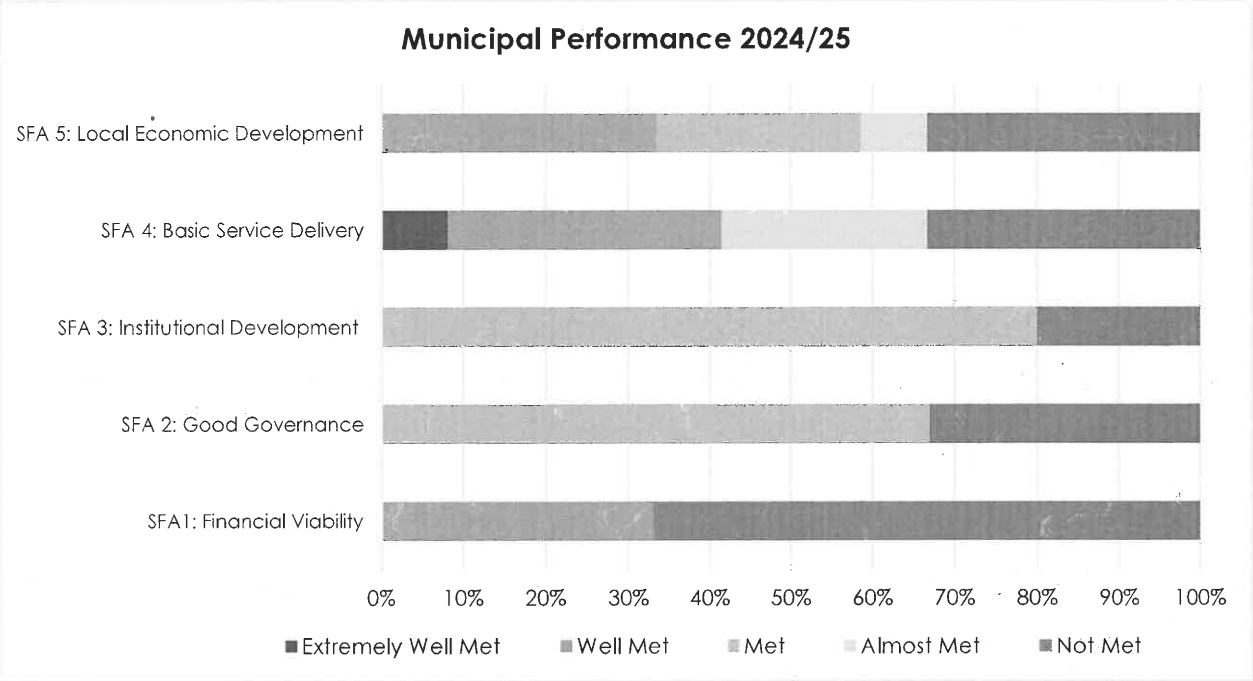
The table below summarises the Municipality's performance against its SFAs across the completed financial years of the IDP cycle:

Strategic Focus Area	2022/23	2023/24	2024/25 Annual	2025/26 Mid-Year
SFA 1	86%	57%	33%	Partial*
SFA 2	100%	86%	67%	—
SFA 3	44%	25%	80%	0%
SFA 4	78%	76%	67%	42%
SFA 5	33%	30%	58%	0%

* *An overall percentage could not be calculated for SFA 1, as the KPIs are measured using non-comparable units, including percentages, ratios, and numerical values, which cannot be aggregated into a single score. The Partial rating is therefore based on a qualitative assessment of the mix of achieved and not achieved KPIs.*

Performance trends across the IDP cycle indicate a decline between 2022/23 and 2023/24, followed by a recovery in 2024/25 limited to SFAs 3 and 5, and a subsequent decline at mid-year 2025/26. The mid-year performance suggests that the improvement achieved in 2024/25 has not translated into sustained performance gains.

The graphs below illustrate the Municipality's performance regarding its KPIs and targets for the SFAs during the 2024/25 financial year and the 2025/26 mid-financial year.



SFA 1, which is aligned to the FRP Pillar 3 (Financial Management and Sustainability), achieved 2 of 6 KPIs, representing a 33 per cent achievement. While some revenue indicators were met, key financial sustainability measures were not achieved, including the capital budget expenditure ratio, which reached 60 per cent against a target of 95 per cent; the available cash to cover fixed operating expenditure, which recorded 0 months against a target of 1.2 months; and the financial viability ratio for debt service obligations, which recorded 11.28 against a target of 11.

SFA 2, which is aligned to the FRP Pillar 1 (Governance and Institutional Sustainability), achieved 8 of 12 KPIs in 2024/25, reflecting compliance with key statutory processes, including reporting and budget adoption. However, governance risks remain, as four KPIs were not met. It is noted that the Municipality did not achieve an unqualified audit outcome for the 2023/24 financial year. In addition, there were delays in appointing a panel of attorneys and concluding strategic transactions, which might indicate limitations in institutional responsiveness.

SFA 3, which is aligned to the FRP Pillar 2 (Institutional and Organisational Development), improved to 80 per cent in 2024/25, with 4 of 5 KPIs met. The improvement was driven by once-off compliance outputs such as policy development and organisational reviews. The remaining KPI, relating to the Workplace Skills Plan budget, reflected a 0.08 per cent of the personnel budget against a target of 0.30 per cent. However, the improvement was not sustained, with performance declining to 0 per cent at mid-year 2025/26. The non - achievement relates to project delays as a result of funding and implementation constraints.

In SFA 4, which is aligned to the FRP Pillar 4 (Service Delivery and Infrastructure Maintenance), 9 of 14 KPIs were achieved or exceeded, supported by the achievement of basic service access indicators. However, infrastructure-related performance presented challenges, where capital budget expenditure reached 60 per cent against a target of 95 per cent, and several key infrastructure projects experienced delays or underperformance. This trend continues into 2025/26, with mid-year performance declining to 42 per cent and capital underspending estimated at approximately 40 per cent against planned targets. This reflects ongoing procurement and contract management constraints and indicates a growing risk of service delivery backlogs despite stable access indicators.

SFA 5, which has been repositioned towards facilitation and non-financial interventions under the FRP, reflects ongoing underperformance across the IDP cycle. While partial improvement was reflected in 2024/25, this was largely driven by the Expanded Public Works Programme, the servicing of sites at Villiersdorp Destiny Farm Phase 2 and 67 emergency housing sites at Grabouw Waterworks. At mid-year 2025/26, performance declined to 100 per cent non-achievement. The trend reflects a structural decline in LED implementation capacity, influenced by the FRP's constraint on new capital commitments. However, the limited progress in facilitation and partnership-based interventions suggests that the constraint extends beyond funding limitations. The Municipality will need to develop a structured LED recovery approach as part of the 2027–2032 IDP, aligned to FRP and focused on strengthening implementation capacity over time.

The overall trend analysis between the 2024/25 Annual Report and the 2025/26 mid-year assessment indicates a decline in performance, particularly in non-financial indicators. While there are signs of stabilisation in financial governance, this has not translated into consistently improved service delivery or institutional performance. The Municipality's performance trajectory suggests a degree of misalignment between financial management and implementation capacity. Ongoing capital underspending, procurement-related delays, and institutional constraints are affecting the extent to which planned programmes are translated into tangible service delivery outcomes. If these trends are not addressed, there is a risk that the Municipality may experience ongoing pressure in achieving its strategic priorities over the remainder of the 2026/27 financial year.

2.3 Key findings and recommendations

2.3.1 Key Findings

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

- Infrastructure delivery constraints and capital underspending remain a risk to service delivery, driven by procurement and contract management challenges, contributing to delays in infrastructure implementation and service delivery backlogs under SFA 4; and
- Financial sustainability under SFA 1 remains under pressure, with key financial viability indicators not achieved in 2024/25, reflecting continued constraints in liquidity, revenue collection, and overall fiscal stability within the FRP environment.

2.3.2 Recommendations

It is recommended that the Municipality:

- Address infrastructure delivery constraints by improving procurement turnaround times and contract management processes, and ensuring timely implementation of capital projects in line with FRP milestones, particularly those linked to service delivery backlogs under SFA 4;
- Implement targeted financial recovery interventions under SFA 1, with focus on revenue collection, liquidity management, and creditor payment performance, aligned to FRP requirements and measurable 2026/27 recovery actions;
- Develop a structured LED recovery approach as part of the 2027–2032 IDP, with a focus on strengthening implementation capacity, defining realistic delivery timelines aligned to FRP milestones to address the structural underperformance in SFA 5;
- Utilise the identified performance trends as baseline conditions to inform the development of the 2027–2032 IDP, including strengthening the integration between planning, budgeting, and performance management, and improving the design of KPIs to ensure meaningful measurement of service delivery outcomes; and
- Address the concerns raised by sector departments outlined in section 2.1.2.

2.4 Environmental and Planning Analysis

2.4.1 Spatial Performance

The DEA&DP utilizes a comprehensive index framework to monitor spatial performance across all districts, tracking shifts in human welfare, liveability, and environmental systems. This data-driven, indicator-led approach serves as a critical decision-making tool to advance the Provincial and Departmental Strategic Plans' spatial transformation goals while strengthening governance through evidence-based research and growth analysis.

Spatial performance across the Built and Natural Environment and Socio-economic Systems reflect an unequal distribution across. In Theewaterskloof, the Natural Environment System show strong performance, highlighting significant natural resource assets, yet amidst Liveability and Human Welfare outcomes that requires focused attention for improvement, and point to limited access to infrastructure and public goods overall. This points to tensions between environmental capacity and equitable human outcomes. The next 5-year IDP cycle needs to focus on aspects that limit improvement in overall growth potential. In 2018, the overall Growth Potential for Theewaterskloof showed an improvement which shows that it can be done with the overall measured potential ranked in the higher growth potential category. The updated Growth Potential report (GPS 24) will become available for distribution early in May 2026 for consideration in the final IDP.

The overall spatial performance for Theewaterskloof highlights the importance of leveraging the MSDF and CEF to ensure that infrastructure investment, and programmes in the municipality improve, building on the strong natural environment endowment foundations that exists, delivering improved outcomes and equal access to basic services, economic opportunities to produce human welfare benefits across. It will be important to leverage ecological infrastructure, and importantly, to give effect to Climate Change responsiveness.

2.4.2 Spatial Transformation and Managed Urbanization.

The purpose of this assessment is to evaluate the extent to which municipal planning and budgeting instruments are aligned to give practical effect to the municipality's spatial vision and development trajectory. In particular, it seeks to determine whether the draft IDP and MTREF reflect and implement the spatial priorities set out in the MSDF and, where applicable, the Capital Expenditure Framework (CEF), so that investment decisions are directed in a manner that supports spatial transformation, restructuring and more efficient urban form. The assessment focuses on whether the municipality is moving beyond policy intent toward plan-led budgeting and implementation, where spatial plans inform capital allocation, infrastructure sequencing and development outcomes. In doing so, it aims to identify gaps between spatial planning and budgeting, highlight areas requiring municipal action, and support a more deliberate translation of spatial strategies into funded, implementable programmes that advance inclusive, well-located and sustainable human settlements.

This approach enables a clear theory of change for spatial transformation. Spatial plans, on their own, do not change spatial outcomes, they must shape where and how public investment is directed. When MSDF priorities are translated into a prioritized capital investment pipeline, and that pipeline is reflected in the MTREF and annual budgets, infrastructure and service delivery begin to reinforce the intended spatial structure. Over time, this shifts growth toward priority nodes and corridors, improves access to well-located land and opportunities, and reduces inefficient and fragmented development patterns. Without this link between planning and budgeting, spatial transformation remains aspirational rather than implementable.

2.4.2.1 Municipal Spatial Development Framework Performance Review and Adoption Process

No evidence was found that the municipality has undertaken an annual performance review of its MSDF in the last year in line with section 34(a) of the Municipal Systems Act. This limits the municipality's ability to systematically assess whether the draft IDP and budget are giving effect to the MSDF, and whether any amendment to the MSDF is required in response to changing conditions or implementation constraints. Because a formal review was not produced, its quality cannot be assessed.

Since the MSDF will be adopted in May 2026, the municipality should initiate a formal MSDF review process, incorporating a spatial performance report as a core component of the next annual IDP review (new financial year). The municipality should also include a dedicated MSDF performance review section in the IDP, explicitly assessing implementation progress, outcomes, gaps, and whether any triggers for amending the MSDF have arisen.

Theewaterskloof Municipality confirmed that an amendment of the MSDF, which included a CEF is underway and that it is intended to be adopted mid-2026 through an IDP amendment process.

2.4.2.2 Capital Expenditure Framework and Alignment of Budget with MSDF Priorities

The municipality has a partial Capital Expenditure Framework (CEF). However, the municipality explicitly states that the framework is "not complete" and represents a "best effort" due to missing data for electrical engineering and housing project.

It is recommended that the Municipality try and obtain the required data in order to have a completed CEF. Council must adjust the 2026/27 MTREF to increase the asset renewal allocation toward the National Treasury guideline to ensure the longevity of growth nodes.

2.4.2.3 Incremental Upgrading of Informal Settlements

The MSDF explicitly and spatially identifies areas for incremental upgrading in compliance with Section 21(k) of SPLUMA. Informal settlements are not merely referred to in general terms; they are mapped at the settlement level (e.g., Figure A1.1.6 for Caledon and A1.2.6 for Grabouw). Furthermore, the MSDF designates specific informal areas as Priority Development Areas (PDAs) for in-situ upgrading, such as Rooidakke and Iraq in Grabouw and Riemvasmaak in Caledon. The scale of investment is severely disproportionate to the scale of need. The MSDF records a massive backlog of 17 891 informal structures across 31 settlements. The total 2026/27 capital budget for the Human Settlements vote is only R2.18 million (5 per cent of the capital budget).

It is recommended that the municipality engage the Provincial Department of Human Settlements to secure the restoration of capital funding for the Riemvasmaak and Destiny Farm upgrade projects in the final budget.

2.4.2.4 Inclusionary and Affordable Housing Policy Responsive and Use of Housing Market Evidence

There was no Housing Market Study conducted, however, the 2023 MSDF contains a robust socio-economic and housing needs analysis that serves as a proxy for a HMS. This analysis is reflected in the IDP via Strategic Goal 9, which focuses on accelerating affordable housing projects. Despite this, the municipality explicitly notes that a comprehensive Human Settlement Plan (HSP) has not yet been drafted, with only a housing pipeline currently in place. Policy development for inclusionary or affordable housing is currently not active. While the MSDF identifies "Restructuring Zones" for social housing in Grabouw and Villiersdorp to encourage economic integration, there is no mention of a formal Inclusionary Housing Policy or an Affordable Housing Policy being drafted to regulate private sector contributions. The MSDF analysis identifies significant underserved segments:

- **Subsidised Segment**: Approximately 57.6% of households (21,602) earn less than R3,200 per month and require full state support.
- **GAP/FLISP Market**: The MSDF identifies a clear need for middle-income housing, specifically targeting sites in Caledon (Bergsig) and Botrivier for the FLISP market.
- **Social Housing Segment**: Targeting the R0-R15,000 monthly income bracket, the municipality identifies a need for institutional rental management in proposed restructuring zones.

The municipality has successfully gathered the evidence base regarding income distribution and housing backlogs but has not yet moved to policy implementation for inclusionary housing.
It is recommended that the municipality should prioritise the drafting of an Inclusionary Housing Policy, using the Western Cape Inclusionary Housing Policy framework as a guide.

2.4.3 Climate Change Resilience

During 2025/2026, Municipalities continue to experience the impact of climate-linked extreme weather events like extreme heat, extensive veld fires and flooding across the province.

Climate change, however, should not be seen only in a negative light and as a disaster management issue but also from an opportunity perspective. While extreme weather events are important to plan for, municipalities also need to consider longer-term and less visible impacts. Conditions like extended fire seasons, persistent water security concerns as well as coastal erosion impact significantly on municipal resources and increasingly do so in the near future.

The most effective way to deal with these impacts is to shift from disaster response to proactive risk reduction, or what is referred to as climate change resilience. As indicated, resilience is a key focus of the WCSDF and revolves around reducing existing and structural vulnerabilities that make communities, economic activities, systems and infrastructure sensitive to climate related threats. This could include economic impacts such as reduced demand for our carbon-intensive products, and how climate change will gradually affect land use, infrastructure, and settlement patterns over time.

Key recommendations for integration of climate change considerations into the operations of the Municipality are:

- **Risk Assessments:** The assessment of risks to municipal operations and services, including but not limited to disaster risks, is already well-entrenched as mechanism to ensure accountability, responsible investment and change management. The same mechanism should recognise the short- and long-term risks exacerbated by changing climatic conditions, and accordingly inform and direct municipal planning and spending.
- **Communication and Awareness:** Surveys indicate poor climate change awareness in the Western Cape. This likely inhibits the rate of behaviour change towards climate responses and decisions. WCG is working towards consolidated climate change messaging and encourages Municipalities to do the same within their communications and environmental education spheres. A recently launched WCG resource for climate change related communication materials can be accessed here: https://museumstories.co.za/climate-change/
- **Focus on vulnerability:** There are many resources available to assess vulnerability to climate related stresses. These should be accessed to guide municipal planning and interventions to areas or situations where exposure to physical, economic or well-being threats are the greatest. DEA&DP can assist municipalities in many of these aspects.
- **Focus on Energy Resilience:** There are opportunities for municipalities to improve energy resilience within their operations and for their customers through promotion of energy efficiency and renewable energy opportunities at both the small and large scale.

With improved energy resilience, the Western Cape will be able to manage energy-related disasters (including loadshedding) more effectively and work towards a more secure, decarbonised and sustainable energy system for the Western Cape. A number of WCG departments, including DEA&DP, DoTP through the Energy Resilience Programme and DoI, can assist municipalities in implementing interventions that support energy resilience.

Municipal officials must remain aware of the prescripts of the Climate Change Act, especially those related to the compilation of Climate Change Needs and Response Assessments for District Municipalities. Although the obligations are currently deferred, the Department of Forestry, Fisheries and the Environment (DFFE) is developing guidelines to support its development and implementation. The WCG's Climate Change Directorate is assisting Districts with pre-emptive work on revised climate change response plans and encourages broad collaboration between the Districts and Local Municipalities as well as participation by technical departments within municipalities to ensure effective mainstreaming of climate change responsiveness.

2.4.4 Environmental Quality

2.4.4.1 Adoption of the Western Cape Provincial Biodiversity Strategy and Action Plan 2025 - 2030

The Provincial Biodiversity Strategy and Action Plan is the strategic umbrella for coordinated action across government, civil society and business, with explicit alignment with both national and international biodiversity aspirations and agreed upon targets. Municipalities play a vital role in the achievement of these biodiversity targets and should take note of this recent adoption in relation to their own strategies and biodiversity management targets.

2.4.4.2 Ecological Infrastructure Investment Framework and Plans

Ecological infrastructure entails naturally functioning ecosystems that provide services to people and the economy. When ecological infrastructure functions correctly, it supports municipal service delivery by providing reliable, good-quality raw water supply, disaster risk reduction (especially protection against wildfire risks and inland/coastal flooding), climate regulation, etc.

Municipalities are encouraged to include ecological infrastructure into strategic plans and budgets. Some practical steps include:

- Incorporate the Western Cape Biodiversity Spatial Plan (WCBSP 2023) outcomes into MSDFs. Where appropriate, ensure alignment with Municipal Land Use Schemes by assigning the correct zoning to secure protection of ecological infrastructure and incorporating these areas as part of a wider municipal open space system;
- Incorporate ecological infrastructure as part of asset management plans and budgets;
- Draft and secure approval for strategic Maintenance Management Plans to ensure compliance with legislation; and
- Collaborate with other stakeholders by participating in programmes such as Working for Water, Working for Wetlands, Boland Groot Winterhoek Collective, Outeniqua to Tsitsikamma Water Working Group, etc.

To guide municipalities in investing in Ecological Infrastructure, the Western Cape Government developed the Western Cape Ecological Infrastructure Investment Framework. Guiding materials and examples are also available from the DEA&DP. Municipalities are urged to tailor ecological infrastructure investment to their local context as a complementary strategy to enhance service delivery and human wellbeing within their administrative domains. When designed carefully, these strategies could be used to attract external funding and boost service delivery effectiveness.

Ecological Infrastructure Management Programmes are currently being developed by municipalities in the Western Cape, and a dedicated programme to roll out these EIMPrs within strategically important municipalities will be undertaken over the Medium-Term Expenditure Framework (MTREF).

2.4.5 Waste Management

Over the past five years, the Theewaterskloof Municipality has navigated a complex landscape of waste management, marked by a transition toward regional integration and a push for recycling, balanced against significant administrative and site-level hurdles.

2.4.5.1 Operational Performance and diversion

On the operational front, the municipality has demonstrated a commendable commitment to data transparency. All waste management facilities are registered on the Integrated Pollutant and Waste Information System (IPWIS), maintaining a **100 per cent reporting frequency**. In 2024, the municipality managed a total waste load of **22 026 tons**, successfully diverting **3 990 tons (18 per cent)** from landfills.

This diversion is driven by a diverse "split-bag" Separation at Source system active in Caledon, Greyton, Riviersonderend, Grabouw, and Villiersdorp. These efforts are bolstered by private-sector partnerships for business recycling and a local SMME managing separation at the Grabouw Transfer Station. Notably, organic waste is being chipped and sent to Karwyderskraal for composting, while construction and demolition (C&D) waste is repurposed as landfill cover, showcasing a practical approach to circularity.

2.4.5.2 Strategic Planning and Governance

The municipality's strategic framework is currently in a state of transition. A significant milestone was reached in 2024 with the adoption of the **Integrated Waste Management Plan (IWMP)**, which is set to guide operations until 2028. Waste issues have also been woven into the 2022–2027 Integrated Development Plan (IDP), with clear funding pipelines identified in the 2025/2026 SDBIP.

However, governance gaps remain. A **Waste Management Officer (WMO)** has yet to be formally designated in writing as required by the NEM: WA, and the municipality has struggled to submit annual IWMP implementation reports to the Department. While the legislative foundation is being updated—evidenced by the 2024 draft By-law and the 2022 Organic Waste Diversion Plan—the finalization and formal Council adoption of these documents are critical next steps to move from "planning" to "enforcement."

2.4.5.3 Key Challenges and compliance

- The most pressing concern lies in the physical management and compliance of local waste facilities, which currently carry a **"poor and below average" rating**. While the municipality is strategically pivoting toward the regional Karwyderskraal Waste Disposal Facility (WDF) by establishing various transfer stations, its own historic disposal sites have fallen into a state of neglect.

These sites are currently characterized by significant environmental and operational failures, including:

- **Environmental Nuisances:** Excessive windblown litter, lack of waste covering, and incidents of waste burning.
- **Infrastructure Gaps:** Inadequate stormwater diversion, leachate collection, and groundwater monitoring.
- **Operational Oversight:** A lack of annual topographic surveys and poor access control.
- The municipality faces a dual challenge: it must fast-track the decommissioning of these historic, non-compliant facilities while simultaneously scaling up its organic waste and separation programs to meet modern standards.

2.4.5.4 Western Cape Integrated Waste Management Plan 2027–2032 & Budget Facility for Infrastructure

The Western Cape Department of Environmental Affairs and Development Planning (DEA&DP) has launched a strategic **R3.1 billion** initiative under the Budget Facility for Infrastructure (BFI). This program is designed to systematically modernize waste management across the province's municipalities by transitioning from traditional disposal to a resource-recovery model.

Core Strategic Pillars:

- **Infrastructure Backlog & Lifecycle Planning:** The initiative targets a **R3.1 billion** funding gap. Crucially, it shifts the planning burden onto municipalities to account for **full lifecycle costs**—ensuring that facilities are not just built but are financially sustainable over their entire operational life.
- **Green Initiatives & Circularity:** The strategy pivots toward aggressive sustainability targets, specifically **organic waste diversion** (aiming for 100 per cent diversion by 2027), large-scale recycling, and the development of **waste-to-energy** technologies.

- **Integration with Provincial Growth:** This waste-specific funding is a vital subset of the **R132 billion long term infrastructure pipeline** announced in April 2026. It positions waste management as a "catalytic" sector for economic growth rather than just a basic service.
- **Priority Projects:** Immediate implementation is focused on regionalization, such as the **Karwyderskraal Regional Landfill Facility expansion** (specifically Cell 5A), which serves as a blueprint for shared municipal infrastructure.
- **Alternative and Blended Finance (ABF):** To circumvent national fiscal limitations, the province is utilizing the **ABF Framework**. This model leverages public funds to de-risk projects, attracting private sector investment to ensure long-term capital stability.

The BFI initiative serves as the primary financial engine for the **4th Generation Western Cape Integrated Waste Management Plan (WCIWMP) 2027 - 2032**.

- **Strategic Alignment:** While the WCIWMP sets the regulatory and policy targets (the "what"), the BFI application provides the capital (the "how"). The plan explicitly incorporates the R3.1 billion backlog data into its **Phase 1 Situational Analysis**, which was finalized in early 2026.
- **Implementation Progress:** As of April 2026, the transition from Phase 1 to **Phase 2 (Implementation Plan)** is underway. The progress is currently focused on "bankable" project preparation, ensuring that municipal projects meet the technical and financial criteria required by the BFI and the Blended Finance Framework.

SECTION 3: ECONOMIC AND FINANCIAL SUSTAINABILITY

3.1 Introduction

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

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

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

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

3.2 Sustainable Economic Development

3.2.1 Socio-economic context

Table 1 Socio-economic indicators (selected)

<table>
<tr><th>Population & Population growth 2025</th><th>Unemployment 2024</th><th>Poverty: Food Poverty Line 2024</th><th>GDPR/ Economic Growth 2023-2024</th><th>Basic Services: Access levels 2024</th></tr>
<tr><td rowspan="2">128 367</td><td rowspan="3">12.5%</td><td rowspan="3">27.5%</td><td rowspan="3">0.6%</td><td>• Electricity: 93.7%</td></tr>
<tr><td>• Water: 97.0%</td></tr>
<tr><td rowspan="2">Growth 2024-25: 0.9%</td><td>• Sanitation: 85.3%</td></tr>
<tr><td>• Refuse: 76.0%</td></tr>
<tr><th>Education 2024</th><th colspan="2">Health 2024/25</th><th>Crime: Actual Numbers Reported THEEWATERSKLOOF 2024</th><th>Crime: Per 100 000 Population TWK VS OD 2024</th></tr>
<tr><td rowspan="2">Matric pass rate: 87.2%</td><td colspan="2">• Immunisation rate: 87.4%</td><td>Murders: 56</td><td>44 vs 46</td></tr>
<tr><td colspan="2">• Child malnutrition: 1.7 per 100 000 population</td><td>Common assault: 639</td><td>502 vs 657</td></tr>
<tr><td rowspan="2">Learner retention Rate (Gr 10 - 12): 68.6%</td><td colspan="2">• Teenage pregnancy rate: 15.6%</td><td>Drug related crime: 1 189</td><td>934 vs 1 481</td></tr>
<tr><td colspan="2">• Termination of pregnancy rate: 0.6%</td><td>Malicious damage to property: 385</td><td>303 vs 355</td></tr>
</table>

Source: Municipal Economic Review and Outlook (MERO) 2025/26

- Theewaterskloof reflects a steadily growing population with modest economic expansion and moderate unemployment. Despite some economic progress, poverty remains a concern, suggesting that growth is not fully inclusive or reaching all households.
- Access to basic services is generally high for electricity and water, but gaps in sanitation and refuse removal highlight infrastructure constraints that may affect living conditions and limit future settlement growth.

- Education and health outcomes are relatively positive, with strong matric performance and good immunisation coverage. However, lower learner retention and ongoing teenage pregnancy rates point to underlying socio-economic challenges affecting long-term development.
- Crime trends remain a concern, particularly in relation to assault and drug-related offences, indicating persistent social pressures that may impact community wellbeing and economic stability.
- Overall, the municipality presents a stable but constrained development profile, where gradual progress is offset by infrastructure backlogs, social challenges, and service delivery disparities.

3.2.2 Budget alignment to IDP Strategic Objectives

Table 2 Strategic Objectives for the 2026/27 Medium Term Revenue & Expenditure Framework

Strategic Objective	2026/27 Medium Term Revenue & Expenditure Framework				2026/27 Medium Term Revenue & Expenditure Framework			
R thousand	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Average Annual Growth	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Average Annual Growth
SO1: Work towards a sustainable future through sound financial management and continuous revenue growth	88 028	91 021	93 933	3.3%	17	–	–	-100.0%
SO2: To provide democratic, responsive and accountable government for the local communities	37 513	38 788	40 029	3.3%	83	–	–	-100.0%
SO3: To ensure a healthy and productive workforce by creating a conducive working environment	47 342	48 952	50 519	3.3%	–	–	–	–
SO4: Refine and Improve the institutional Capacity of the Municipality	35 868	37 153	38 401	3.5%	867	–	–	-100.0%
SO5: To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	20 279	20 969	21 641	3.3%	–	–	–	–
SO6: To maintain and improve basic service delivery and social amenities for the TWK community.	553 332	572 701	591 684	3.4%	37 685	41 499	42 799	6.6%
SO7: Improved Environmental Management	3 761	3 889	4 013	3.3%	150	–	–	-100.0%
SO8: Increase Community Safety through traffic policing, bylaw enforcement	77 167	79 791	82 344	3.3%	10	–	–	-100.0%
SO9: Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing Projects,	8 434	8 721	9 000	3.3%	2 189	–	–	-100.0%
SO10: Upgrading of informal Settlements and Prioritising the most needy in housing allocation	7 463	7 716	7 963	3.3%	–	–	–	–
SO11: Create an enabling environment in order to maintain existing business and attract new investments into the TWK area.	13 891	14 363	14 823	3.3%	700	–	–	-100.0%
SO12: Promote the second and Township economy (SMME Development)	2 420	2 502	2 582	3.3%	–	–	–	–
Total Expenditure	895 497	926 567	956 934	3.4%	41 700	41 499	42 799	1.3%

Source: Theewaterskloof Municipality, A-Schedules

- While the IDP reflect a total of 10 strategic objectives (SOs), budget tables SA5 and SA6 reflects a total of 12 SOs, and the wording is not consistent with the budget tables. The Municipality must be clear on the content detail and numbering of each strategic objective as it must be exactly matched in the IDP and budget tables (SA 4, 5 and 6) and must also be carried through in the reporting documentation (quarterly (Section 52), mid-year (Section 72) as well as to the annual report.

- Budget tables SA5 and SA6 reflects financial commitments (either both operational, capital or both) to all listed strategic areas; while the draft IDP (2026 Amendment) indicates alignment to the national strategic objective and the provincial strategic plan.
- An analysis of Tables SA5 and SA6 reveals that the majority of the Municipality's operational and capital expenditure is directed toward its core mandate under SO6, which includes essential services such as electricity, water, wastewater, and solid waste management. This accounts for approximately 61.8 per cent of the operating budget, with allocations growing at an average annual rate of 3.4 per cent over the MTREF, slightly outpacing inflation and indicating some growth in core service delivery spending. Capital allocations reflect an even tighter focus on this, with 90.4 per cent of the capital budget focused on services infrastructure.
- These investments reflect the Municipality's efforts to prioritise local service delivery expectations and broader developmental needs. Infrastructure efforts are particularly evident in the water and wastewater sectors (together accounting for 88 per cent of capital expenditure).
- Other large budget strategic areas relate to SO1 with a focus on sound financial management and revenue growth (9.8 per cent of operating budget) and SO8 which focuses on community safety (8.6 per cent of operating expenditure). Relative capital expenditure for these areas (0.04 and 0.02 per cent of total capital expenditure respectively) are naturally lower than required for infrastructural investments such as is needed for services. However, these functions support critical back-office operations and strengthen service delivery.
- The Municipality continues to face significant budgetary constraints, particularly regarding ageing infrastructure and persistent infrastructure backlogs. The capital budget (2026/27) comprises only 4.4 per cent of total municipal expenditure, most of which is sourced from transfers, with only 20.4 per cent of the relatively small capital budget coming from internal funding; the municipality has not budgeted for any loan financing over the MTREF which is relevant due to the FRP status. Over the MTREF, the capital budget is projected to remain relatively steady, increasing at an average annual rate of only 1.3 per cent over the MTREF.
- The Municipality's budget reflects efforts to a strategically aligned response to its developmental objectives. While fiscally constrained, its investment decisions prioritise services and infrastructure rehabilitation. Strengthening collaboration with provincial and national government, as well as private sector stakeholders, remains critical to scaling up interventions over time, within the functional capacity of the municipality.

3.2.3 Budget Responsiveness to Services, Socio-Economic Environment & Growth

Service area	Municipal Challenges/Risks	Budget Responsiveness
Water	• Bulk water provision remains a significant concern, particularly in Villiersdorp where current yields are inadequate to meet projected future growth, risking potential supply shortfalls (under future growth scenarios). • In Caledon, long-term expansion under high growth scenarios is similarly constrained by insufficient water sources, highlighting the need to explore additional supply options. • Ageing infrastructure is driving high distribution losses, highlighting the need for urgent and comprehensive system upgrades. • Limited capital funding, alongside ongoing vandalism and theft of infrastructure, is constraining the Municipality's ability to effectively address these challenges.	• While the budget does not reflect a significant household water backlog, discrepancies arise when comparing budgeted household numbers (A10), with Census 2022 data, particularly for water services. The recent Census 2022 figures estimates that 96.9% of households have access to water services at a basic service level; with a total of 43 121 households indicated in the area. However, the number of households reflected (A10) indicates a considerably larger number of households in the area (68 279 households for water services in 2026/27); these household numbers indicated is significantly higher than reflected in the most recent Census information or for any of the other service areas. Of these households, 1 970 make use of below minimum service level water services. • Ageing infrastructure continues to pose a risk to service reliability, contributing to historically high-water losses that have impacted municipal revenue. However, the Annual Report indicates a strong improvement trend, with losses declining from a peak of 43.0% in 2022/23 to 21.7% in 2023/24 and further to 16.2% in 2024/25. The Municipality is encouraged to sustain these loss-reduction efforts. The relatively limited capital allocation towards water supply distribution may reflect targeted interventions that could further support this objective. The Municipality has set its '% unaccounted water' 2026/27 SDBIP target at 22 %, which is above 2024/25 performance; 2025/26 mid-year performance indicated losses of 21.4%. It is imperative that the Municipality maintains the progress achieved in reducing water losses and continues to build on these gains. • In response to challenges raised, the Municipality has prioritised water management within its 2026/27 operating budget, allocating R97.283 million (10.9% of the total operating budget), a 5.9% decline from the 2025/26 adjusted budget. Notwithstanding this dip, water management expenditure is projected to grow at an average annual rate of 3.4% over the MTREF, exceeding forecasted inflation (as per MFMA Circular 134) and contributing to the preservation of service standards. • A total of 22.4% of the water management operating budget is allocated to repairs and maintenance, indicating a strong commitment to supporting infrastructure upkeep. • On the capital side, R15.652 million, representing 37.5% of the total capital budget, has been allocated to water infrastructure in 2026/27. This allocation is directed toward the upgrading of the Villiersdorp (R7.982 million) and Riviersonderend (R6.072 million) water treatment plants, with the balance of R1.598 million towards the Gypsy Queen water supply distribution.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Water		• Over the outer MTREF years, water infrastructure is strongly prioritised, with allocations increasing to R35.228 million and R36.245 million respectively, representing 84.9% and 84.7% of the total capital budget. This builds on the 2026/27 infrastructure investments and also includes upgrades to bulk water reservoirs. • The budget responds to bulk water supply constraints through the upgrading of the Villiersdorp and Riviersonderend water treatment plants and distribution systems. These interventions are aimed at improving system capacity and reliability in the face of projected growth pressures. However, the discrepancies between A10 household figures and Census 2022 data highlight a need for improved alignment in demand forecasting to ensure that future infrastructure accurately reflects service needs and growth trends. • Ageing infrastructure and associated high water losses are being progressively addressed through a combination of operational and capital measures. Continued improvements in water losses, supported by increased spending on repairs and maintenance, indicate that prior interventions are yielding positive results. The allocation of a significant share of the operating budget to maintenance further supports system reliability, although sustained effort is required to fully modernise ageing networks and reduce inefficiencies. • Looking ahead, the substantial increase in capital allocations over the MTREF, including investments in bulk water reservoirs, reflects a strategic shift towards strengthening long-term water security. While these allocations demonstrate a strong commitment to addressing infrastructure backlogs and supporting future demand, ongoing challenges related to infrastructure vulnerability and external risks such as vandalism and theft will require continued attention to ensure sustainable service delivery.
Electricity	• Limited electricity supply footprint, with Eskom servicing key towns (e.g. Grabouw and Botrivier), resulting in lost revenue and constrained credit control. • Insufficient capital funding to address infrastructure backlogs.	• In the 2026/27 financial year, the Municipality has allocated R700 000 towards capital investment in electricity infrastructure (electrification in the TWK area), slightly less than the current year adjusted budget allocation of R1.277 million (2025/26). Larger electricity investments are allocated to the outer MTREF years, with R6.271 million for 2027/28 and R6.554 million for the 2028/28 year. The outer year allocations are also towards electrification in the TWK area. • On the operating side, bulk electricity purchases constitute a substantial portion of expenditure, with an allocation of approximately R1 52.140 million in 2026/27. This marks a continued upward trend driven primarily by rising Eskom tariffs.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Electricity	• Illegal and unsafe connections pose safety risks and increase pressure on the network. • Community needs show demand for high mast and floodlighting to improve public safety.	• To mitigate the impact on vulnerable households, the Municipality plans to maintain the 70kWh of free basic electricity monthly to an increasing number of qualifying indigent households (from 1 867 in quarter 1 to 2 465 in quarter 3, zero indicated for quarter 4) (draft SDBIP). • However, budget table A10 does not reflect the number of households receiving indigent support for Free Basic Electricity. The Municipality must ensure alignment between the budget tables and SDBIP to support credible planning. • The management and containment of electricity losses have been kept to a low 3.69 per cent in 2024/25 and 3.70 per cent; at 7.70 per cent at mid-year 2025/26. However, the Municipality has set its '% unaccounted electricity' SDBIP target at 10 per cent, which is above its recent historical performance benchmark. It is recommended that the target be revised downward and supported by loss-reduction interventions to curb any escalation and keep losses to a minimum. • Overall, the budget provides a limited but targeted response to electricity infrastructure challenges in the 2026/27 financial year. The relatively small capital allocation suggests constrained capacity to immediately address infrastructure backlogs and expand the Municipality's electricity supply footprint. However, the increased allocations in the outer MTREF years indicate a phased approach to expanding electrification and strengthening infrastructure over time. • The provision of free basic electricity to indigent households demonstrates a clear response to community needs and affordability challenges. This supports vulnerable households and promotes equitable access to services. However, inconsistencies between the SDBIP and budget tables (A10) in reflecting indigent beneficiary numbers weaken planning alignment and may affect the credibility and targeting of this support. • Electricity loss levels remain relatively low, indicating effective management of the network. However, the setting of a higher loss target than recent performance introduces a risk of complacency. Maintaining stricter targets, alongside continued enforcement against illegal and unsafe connections, will be important to sustain network efficiency, reduce safety risks, and prevent additional strain on infrastructure. • The budget reflects a cautious and phased response to electricity-related challenges, balancing affordability support and operational stability with longer-term infrastructure investment. While outer-year allocations signal intent to address capacity and expansion constraints, more immediate and targeted interventions may be required to respond to infrastructure backlogs, safety concerns, and community demand for improved lighting and service coverage.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Wastewater	• Limited funding constrains the Municipality's ability to meet rising basic service demands, particularly in informal settlements. • Wastewater treatment works are operating beyond design capacity, requiring ongoing upgrades. • Community priorities include extending sewer networks and upgrading pump stations. • Vandalism and theft of infrastructure place additional strain on services and delay critical improvements.	• In the 2026/27 financial year, 7.4 per cent of the operating budget is allocated to wastewater management, reflecting an 8.5 per cent decline from the 2025/26 adjusted budget (off the back of a 9.7 per cent increase between 2024/25 and the adjusted 2025/26 budget). Over MTREF, this allocation is projected to grow at an average annual rate of 3.5 per cent, exceeding inflation and enabling potential improvements in service delivery. • The allocations over the MTREF reflects a strong emphasis on repairs and maintenance, which accounts for 54.1 per cent in 2026/27 (similar proportions over the MTREF) of the wastewater management operating budget. This high level of investment supports the sustainability and reliability of wastewater services, helps mitigate infrastructure deterioration and environmental risks, and contributes to improved service delivery outcomes over the medium term. • The Municipality must improve effluent quality, measured as the proportion of samples complying with permit standards. The current SDBIP target is 65 per cent, following performance of 54.37 per cent in 2024/25, with mid-year results for 2025/26 already showing improvement to 65.29 per cent. Sustaining and building on this progress is essential to ensure regulatory compliance, reduce environmental and public health risks, and strengthen the overall performance and sustainability of wastewater treatment operations. • A capital allocation of R21.049 million (50.5 per cent of total capital budget) has been made for wastewater infrastructure for 2026/27, largely for the upgrading of the Botrivier WWTW (R15.281 million) and bulk sewer provision for housing development in Grabouw (R5.753 million). The investments aim to enhance system capacity and support new development. • No wastewater capital allocations are planned over the outer MTREF years, reflecting a combination of prudent financial management and the prioritisation of limited resources.
Wastewater		• The budget reflects a focused but constrained response to wastewater challenges. Strong emphasis on repairs and maintenance supports system reliability and helps manage ageing infrastructure and capacity pressures, while the upgrade of the Botrivier WWTW and bulk sewer provision in Grabouw directly address overloading and enable new development. However, limited funding, the absence of outer-year capital allocations, and ongoing issues such as vandalism and expanding informal settlements mean that network extensions and broader system upgrades will be incremental.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Waste/Refuse	• Non-compliance with permit conditions for landfill, transfer sites, and disposal facilities is identified as a key strategic risk. • Vandalism and theft at transfer stations heighten security concerns and disrupt operations. • Limited refuse removal fleet capacity may constrain effective waste management service delivery. • Very high costs of rehabilitation and closure of decommissioned landfill sites.	• An allocation of R82.490 million, representing 9.2% of the 2026/27 operating budget has been set aside to support refuse collection services across the municipal area. This reflects a 2.4 per cent increase compared to the 2025/26 adjusted budget, on the back of a 9.0% increase between 2024/25 and 2025/26 adjusted budget. Average annual growth of 3.5% is projected over the MTREF. • The Municipality's commitment to sustaining service delivery standards is reflected in these above-inflationary increases, in the context of rising fuel costs and ongoing operational challenges. • No capital allocation for waste services is noted over the MTREF. The last capital allocation of R1.376 million was noted in 2023/24 and R6.766 million in 2022/23. • A key strategic opportunity for the Municipality lies in strengthening waste diversion away from landfill sites through the expansion of recycling, composting, and separation-at-source initiatives. These interventions would reduce dependence on landfill disposal, extend the operational lifespan of existing facilities, and help contain escalating transport and operational costs. Accelerating the implementation of the Integrated Waste Management Plan, supported by enhanced public awareness and partnerships, presents a pathway towards a more resource-efficient, financially sustainable, and resilient waste management system over the medium to long term.
Economic infrastructure	• The Municipality faces substantial backlogs in road resurfacing and rehabilitation due to budget constraints. This underscores the need for more strategic resource allocation to prioritise infrastructure maintenance and development. • Severely limited road budget allocation. • Limited upgrading and maintenance stormwater capacity, which constrains the ability to progressively modernise systems and implement more climate-resilient stormwater infrastructure.	**ROADS AND STORMWATER** • Although a substantial R50.883 million has been allocated to the roads operating budget for 2026/27, no accompanying capital allocations to road transport have been made over the three-year MTREF period. • Repairs and maintenance allocations for the MTREF period amount to R31.405 million, R32.472 million, and R33.512 million for roads infrastructure, while stormwater receives R260 000, R269 000 and R277 000 over the same period. • The operating expenditure on roads, inclusive of repairs and maintenance allocations provides limited funding to sustain the condition of the existing road network and address routine maintenance needs within existing resource constraints.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Economic infrastructure	• The Municipality faces substantial backlogs in road resurfacing and rehabilitation due to budget constraints. This underscores the need for more strategic resource allocation to prioritise infrastructure maintenance and development. • Severely limited road budget allocation. • Limited upgrading and maintenance stormwater capacity, which constrains the ability to progressively modernise systems and implement more climate-resilient stormwater infrastructure.	• However, the absence of capital allocations for road transport over the MTREF limits the Municipality's ability to reduce the backlog in road resurfacing and rehabilitation. The small stormwater repairs and maintenance allocations indicate essentially no capacity to upgrade and modernise systems, constraining progress towards more resilient stormwater infrastructure. **Municipal Job Creation - EPWP** • To support job creation through the Expanded Public Works Programme (EPWP), the Municipality has set quarter target for temporary work opportunities at 50, 150, 30 and 21 for quarters 1 to 4 respectively. This intervention plays an important role in providing short-term employment opportunities, particularly for low-skilled and vulnerable individuals, thereby contributing to poverty alleviation, income support, and skills development. In addition, it helps stimulate local economic activity through wage spending in the local economy, offering a modest but meaningful contribution to reducing unemployment pressures at community level
Social Infrastructure	**Housing** • Civil unrest and protest action pose risks to economic activity and public safety. • Rising land invasions places additional pressure on land use planning and municipal resources • Inflow of seasonal workers is increasing demand for housing and basic services, further straining existing infrastructure. • Limited availability of municipal land and slow delivery of affordable and rental housing constrain the Municipality's ability to respond to growing demand. • Significant housing demand (14 456) continues to outpace supply, requiring increased funding for basic services in informal settlements.	**Housing** • Human settlements/housing presents critical challenges, with the figure in the IDP indicating a registered housing demand (backlog) of 14 456. • A total of R15.897 million is allocated to housing expenditure (operating) in the 2026/27 financial year, with outer year allocations at R16.437 million and R16.963 million respectively. • A capital allocation of R2.189 million is indicated for 2026/27, indicated for roads in Villiersdorp Destiny Farm (R1.552 million) and Caledon Riemvasmaak (R306 000); an additional R331 000 is allocated to roads planning for Botrivier Beaumont. • The budget responds to housing pressures primarily through continued operating expenditure of R15.897 million in 2026/27, with small steady increases over the MTREF. This supports ongoing housing-related functions in a context of significant demand (14 456 housing backlog) and rising land invasions. However, given the scale of demand, this allocation mainly supports continuity of existing functions rather than enabling a substantial expansion of housing delivery or rapid reduction of the backlog. • In addition, the Municipality must indicate how this operational expenditure will be funded without the corresponding grant funding. A review of this expenditure is required before the adoption of the final budget.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Conclusionary remarks – Budget Responsiveness	• Across all service areas, the budget response is largely operationally driven, with sustained or moderate growth in operating expenditure supporting continuity of basic services, while capital investment remains limited or uneven, constraining infrastructure expansion. • A common pattern is maintenance-focused spending (repairs and upkeep), particularly in water, wastewater, roads, and facilities, which supports service continuity but is insufficient to fully address ageing infrastructure backlogs and system upgrades. • Capital budgets are either concentrated in a few priority interventions or negligible in some sectors, limiting the ability to significantly expand infrastructure capacity, replace ageing assets, or respond at scale to growth pressures. • The budget shows a phased and incremental investment approach, with stronger infrastructure allocations in selected outer MTREF years (notably water and electricity) but limited immediate capacity to address current service backlogs. • Demand pressures consistently exceed funding capacity, particularly in housing, sport, and some infrastructure services, meaning the budget primarily stabilises existing systems rather than fully resolving service deficits. • In several areas, data alignment and planning coherence issues (e.g. household figures vs Census data, indigent numbers) may affect the precision of service demand planning and targeting of resources. • Overall, the budget reflects a fiscally constrained environment where service sustainability is prioritised over expansion, with incremental improvements rather than transformative infrastructure shifts.	

3.3 Revenue and Expenditure Analysis and Risks

3.3.1 Budget Overview

Table 3 Budget overview for the 2026/27 MTREF Budget

Theewaterskloof	CURRENT YEAR				2026/27 MTREF				
Description	2025/26	2025/26	2025/26	2026/27	2026/27	2027/28	2027/28	2028/29	2028/29
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
Total Operating Revenue (excluding capital transfers and contributions)	850 549	863 062	847 662	900 278	885 278	930 159	914 649	957 787	941 781
Total Operating Expenditure	884 103	905 962	885 819	895 497	874 908	926 567	905 278	956 934	934 963
Surplus/(Deficit)	(33 554)	(42 900)	(38 157)	4 781	10 370	3 591	9 371	854	6 818
Non Cash Items									
Depreciation & asset impairment	35 541	43 848	43 848	40 079	40 079	42 063	42 063	44 123	44 123
A4: Total Operating Budget Restated Result	1 987	948	5 691	44 860	50 450	45 654	51 434	44 977	50 941
A5: Total Capital Expenditure	88 830	118 224	121 247	41 700	44 340	41 499	42 556	42 799	42 799
Funded by:									
Transfers recognised - capital	72 237	32 034	115 193	26 290	28 969	30 322	31 379	37 217	37 217
Borrowing	10 000	–	–	–	–	–	–	–	–
Internally generated funds	6 543	6 054	6 054	15 370	15 370	11 177	11 177	5 582	5 582
A7 - Cash/cash equivalents at the year end:	(150 273)	(158 130)	19 278	(124 846)	62 613	(176 499)	116 221	(223 212)	173 376
A8 - Surplus / (shortfall) after application of cash and investments	251 528	(204 478)	(107 595)	250 152	(64 052)	506 186	(11 105)	772 212	45 420
BUDGET FUNDING POSITION	UNFUNDED			UNFUNDED		UNFUNDED		FUNDED	

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

- Misalignments between the tabled budget and submitted mSCOA data strings compromise the credibility of the funding assessment and create uncertainty regarding compliance with Section 18 of the MFMA, as the National Treasury funding tool relies exclusively on these data strings. These inconsistencies also hinder effective oversight by stakeholders including the communities within the TWK area as the TABB and ORGB data strings, uploaded via GoMuni are made public by National Treasury.
- In terms of MFMA Circular No. 130, the Municipality must ensure that all data strings submitted to the National Treasury database are accurate, aligned and verified from the core financial system. The identified misalignments should be corrected in the final budget submission.
- Based on the National Treasury funding assessment, the budget is unfunded in 2026/27 and 2027/28, with a funded position projected in the third year of the MTREF, indicating a path towards improvement and compliance. This is broadly aligned with the Financial Recovery Plan, subject to the credibility of underlying assumptions, particularly revenue collection and expenditure control.
- The funding position is further supported by the Eskom payment agreement, which provides short term relief to the Municipality's working capital. However, current collection rates remain at 83 per cent, with only a modest improvement to 85 per cent projected over the MTREF.
- The Municipality is commended for projecting operating surpluses across the MTREF, reflecting an improvement from the 2025/26 financial year and indicating progress in financial discipline.
- However, the main concern remains long outstanding creditors, including Eskom arrear debt. The Municipality is commended for committing to the repayment arrangement with an increased payment to Eskom, even prior to the formal agreement being signed, which further confirms efforts to improved financial management. The agreement provides for the settlement of both current and arrear debt over the MTREF, offering short term relief while the current negative cash position improve.
- Notwithstanding this progress, long outstanding creditors remain elevated at 13.76 per cent of the adjusted operating expenditure budget, indicating continued pressure on the Municipality's financial position. This level of long outstanding creditors constitutes a serious material breach of the Municipality's financial obligations in terms of Section 140(2)(c) of the MFMA.
- Even after excluding the non-current portion of Eskom arrears, long outstanding creditors still represent 6.8 per cent of the adjusted operating expenditure budget, indicating that the Municipality continues to experience challenges in meeting its financial obligations as they become due. This points to underlying weaknesses in cash flow management and revenue realisation continuing. These weaknesses have broader implications across the Financial Management, Governance, institutional and Service Delivery pillars of the FRP.
- Referring to the A7 cash flow statement favourable cash and cash equivalents balances were reported for the Municipality's budget of R8.90 million in 2026/27, R13.65 million in 2027/28 and R21.19 million in 2028/29.
- The Municipality's projected current ratios are 0.41:1 in 2026/27, improving to 0.50:1 in 2027/28 and 0.65:1 in 2028/29. Similarly, the funding tool reflects an upward trend, with ratios of 0.71:1 in 2026/27, 0.95:1 in 2027/28, and 1.23:1 in 2028/29. Overall, both the Municipality's ratios and those of the funding tool fall below the National Treasury recommended benchmark of 1.5–2:1. This suggests that the Municipality is experiencing financial constraints and may not be in a strong position to meet its short-term obligations.
- The Municipality's liquidity ratios are projected at 0.41:1 in 2026/27, 0.50:1 in 2027/28 and 0.65:1 in 2028/29. On the other hand, the National Treasury funding tool reflects an improving trend from 0.26:1 in 2026/27 to 0.46:1 in 2027/28 and further to 0.70 in 2028/29 over the same period. The Municipality's low liquidity remains a concern, as the ratio depict that the Municipality anticipate to experiencing financial challenges over the MTREF period despite having a Municipal Financial Recovery Plan in place. This suggests that the Municipality may face difficulty in meeting its short-term obligations over the MTREF period.

- Reported cash coverage ratios are 0.08 months in 2026/27, 0.15 months in 2027/28 and 0.26 months in 2028/29, compared to the National Treasury funding tool outcomes reported ratios of 1.01 months in 2026/27, 1.81 months in 2027/28 and 2.62 months in 2028/29 over the MTREF period. Even though the cash coverage ratios signal growing liquidity financial pressure remain and highlight the need for improved cash management, stronger revenue collection, and tighter expenditure controls to maintain financial sustainability.
- The cash and investment and borrowing policies are good foundation but requires **significant refinement** to reduce risk, ensure compliance, and support sound financial governance before adoption. These include alignment with the MFMA relating to section 45 of the MFMA, to ensure adequate guidance is provided on overdrafts. In addition, procedures relating to the primary bank account and daily cash flow management must be refined. A detailed review of this policy will be shared separately.

3.3.2 Financial Recovery Plan

- The Western Cape Provincial Government approved an intervention in Theewaterskloof Municipality in terms of Section 139(5)(a) of the Constitution on 6 November 2024. Following an extensive consultation process, a mandatory Financial Recovery Plan (FRP) was approved on 19 September 2025, and implementation began on 1 October 2025. The Municipality is currently in the rescue phase of the FRP. The rescue phase of the recovery plan focuses on slowing the rate of expenditure and protecting the Municipality's available cash and net cash position while restoring the principles of sound financial management. The overall objective is to improve the working capital position so that the limited resources can be redirected to address the most immediate and visible service delivery needs. This phase also identifies "quick wins"—interventions that require limited effort or resources but can yield significant results in stabilising the Municipality's finances.
- The draft reviewed Municipal IDP indicate strategic objectives must be achieved within existing capacity and funding envelopes and aligned to the FRP objectives. This strategic direction must inform budget decisions as well as day to day implementation of the budget.
- For the 2026/27 budget, it was noted that the Municipality has projected a collection rate of 85 per cent for trading services, slightly behind with the FRP target of 88 per cent. The Municipality should continue to implement credit control initiatives, ensuring that collection assumptions are supported by credible interventions and aligned with improvements in the control environment. Should an 85 per cent or higher collection rate not be maintained in 2026/27, it will undermine the objectives of the FRP.
- The Municipality has appointed external debt collectors on a performance-based basis to strengthen the collection of long-outstanding debt. The Municipality is encouraged to intensify the implementation of complementary credit control measures, including the fast-tracking of legal enforcement actions against persistent defaulters and the application of service disconnections where applicable. To effectively support these measures, the Municipality must prioritise data cleansing and improve the accuracy of billing processes in order to minimise account disputes and optimise collection rates. Furthermore, the Municipality must assess debtors and its recoverability in line with the "writing off of irrecoverable debt" policy.
- The Financial Recovery Plan, currently in the rescue phase, places a strong emphasis on expenditure containment, requiring the Municipality to slow the rate of spending, protect available cash resources and ensure that all expenditure is necessary, cost effective and aligned to core service delivery priorities.
- In this context, the 2026/27 budget reflects initial progress, with operating expenditure decreasing from the 2025/26 adjusted budget and growing below revenue in the budget year. However, this trend is not sustained in the outer years, where expenditure growth exceeds projected revenue, indicating a misalignment with the FPR objectives. The Municipality is requested to maintain the momentum of controlled expenditure within the revenue envelope as sufficient revenue should be available to fund future capital needs. This is specifically important as the draft Long Term Financial plan advises that no

loans should be considered over the next 10 years given the current cash position. Strict expenditure control must therefore be consistently implemented.

- Furthermore, key cost drivers, including employee related costs and contracted services, raise concerns regarding the effectiveness of expenditure control measures. In particular, the level of contracted services expenditure remains above the FRP target.
- It is noted that the Municipality reduced operating expenditure following the 2025/26 adjustment budget to achieve a more balanced position. While this reflects progress towards expenditure containment, the Municipality should be cautioned against reinstating previously reduced expenditure in the final budget without credible funding sources.
- The Municipality must ensure that a balanced budget is achieved through sustainable expenditure levels aligned to realistic revenue projections and the objectives of the Financial Recovery Plan. The sustainability of this position remains dependent on the consistent implementation of cost control measures and alignment with the Financial Recovery Plan over the MTREF.
- The cash flow committee should continue to convene on a weekly basis to monitor expenditure management, revenue collection performance, and emerging cash flow trends, and to recommend corrective interventions where necessary. Strengthening the effectiveness, authority, and operational discipline of this committee will assist in the early identification of funding risks and enhance overall financial oversight. It is imperative that the committee operates strictly in accordance with its approved terms of reference and remains closely aligned to the activities and milestones contained in the FRP.
- Furthermore, the Municipality, with support from the treasury, is strongly encouraged to expedite the finalisation and formal adoption of the Revenue Enhancement Strategy. This strategy should be focused on improving revenue collection efficiencies, broadening and stabilising the revenue base, and optimising credit control and debt management processes. Effective implementation of the strategy will be critical in supporting the Municipality's long-term financial sustainability and compliance with statutory funding requirements.

3.3.3 Outcomes of the Cost Reflective Tool

This section sets out a detailed assessment of Theewaterskloof Municipality's proposed 2026/27 tariff adjustments for its core trading services, electricity, water, sanitation, and refuse removal. The assessment examines whether the proposed tariffs meet National Treasury's cost-reflective tariff requirements, with particular focus to financial sustainability and affordability, as required under the Municipal Finance Management Act (MFMA) and related guidance, including MFMA Circular 132. Theewaterskloof Municipality submitted the National Treasury Cost-Reflective Tariff Tool as required, enabling service-level assessment of tariff adequacy across the MTREF period.

The Municipality also indicates an intention to move towards cost-reflective tariffs, the assessment for cost-reflective tariffs is deferred until final budget approval, and a fully disclosed Cost of Supply (CoS) study is not yet embedded in the MTREF, which constrains the robustness of tariff justification.

Table 4 Outcome of the Cost-Reflective Tool

WC	Overberg	Theewaterskloof	WC031

Tariff Assessments for the MTREF Period

	Assessment Status	Financial Year	Period	Item	Water	Waste Water	Electricity	Solid Waste	Total Surplus/Deficit	
Year 1	Cost Reflective	2026/27 Tabled Budget	Year1	Revenue Required by NT Tariff Tool	108 238 121	50 470 341	176 735 441	73 012 719	408 426 623	Year 1
				Revenue Budgeted	125 278 920	52 237 460	179 259 480	52 158 077	408 933 937	
				Shortfall/Excess	17 040 799	1 767 119	2 524 039	- 20 854 642	507 315	
	Assessment Outcome per Service				Cost Reflective	Cost Reflective	Cost Reflective	Not Cost Reflective	Cost Reflective	
Year 2	Cost Reflective	2026/27 Indicative Tabled Budget 2027/28	Year2	Revenue Required by NT Tariff Tool	111 765 906	52 076 406	181 604 713	75 323 874	420 970 897	Year 2
				Revenue Budgeted	129 638 403	54 013 533	185 554 361	53 931 432	423 837 729	
				Surplus /Deficit	17 772 598	1 937 128	3 949 648	- 21 392 222	1 867 092	
	Assessment Outcome per Service				Cost Reflective	Cost Reflective	Cost Reflective	Not Cost Reflective	Cost Reflective	
Year 3	Cost Reflective	2026/27 Indicative Tabled Budget 2028/29	Year3	Revenue Required by NT Tariff Tool	115 931 215	54 185 525	187 941 946	78 227 971	436 286 657	Year 3
				Revenue Budgeted	133 683 632	55 741 966	191 285 639	55 657 258	436 368 495	
				Surplus /Deficit	17 752 417	1 556 441	3 344 293	- 22 550 613	99 838	
	Assessment Outcome per Service				Cost Reflective	Cost Reflective	Cost Reflective	Not Cost Reflective	Cost Reflective	

Source: Theewaterskloof Municipality budget documents 2026

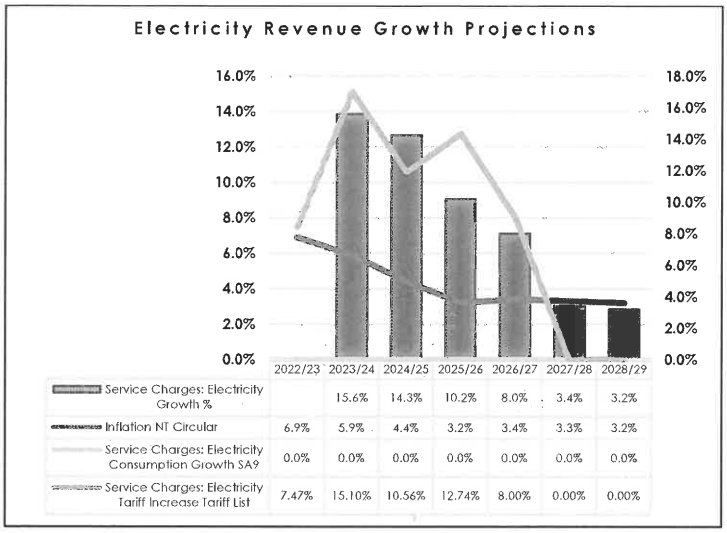
The cost-reflective outcomes confirm that, in aggregate, Theewaterskloof Municipality's trading services are cost-reflective from Year 1 (2026/27 tabled budget), with no overall revenue shortfall at the total trading services level. For 2026/27, the NT Tariff Tool indicates that the municipality is required to generate R408.4 million, while the budget provides R408.9 million, resulting in a marginal surplus of about R0.5 million, equivalent to around 0.1 per cent above the cost-reflective requirement. At a service level, the outcomes differ materially, with Water services generating a surplus of R17.0 million (13.6 per cent above requirement), wastewater services generate a surplus of R1.8 million (3.4 per cent above requirement), electricity generate a modest surplus of R2.6 million (1.4 per cent above requirement) and solid waste services record a deficit of R20.9 million (40 per cent below requirement), and are therefore not cost-reflective.

The aggregate cost-reflective position is maintained in the outer years, with the municipality recording a total surplus of R1.9 million in 2027/28 and a near balanced position in 2028/29, with a marginal surplus of R0.1 million. These outcomes demonstrate that while Theewaterskloof Municipality is technically compliant with National Treasury cost-reflectivity requirements at an aggregated trading-services level, this position is sustained only through significant cross-subsidisation, primarily from water and electricity surpluses to offset persistent under-recovery in solid waste services.

3.3.4 Energy Services

3.3.4.1 Energy Services Credibility and Sustainability

Diagram 1 Energy trading service trends



	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Service Charges: Electricity Growth %		15.6%	14.3%	10.2%	8.0%	3.4%	3.2%
Inflation NT Circular	6.9%	5.9%	4.4%	3.2%	3.4%	3.3%	3.2%
Service Charges: Electricity Consumption Growth SA9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Service Charges: Electricity Tariff Increase Tariff List	7.47%	15.10%	10.56%	12.74%	8.00%	0.00%	0.00%

Cost Recovery	Direct and Indirect	2026/27	2027/28	2028/29
	Revenue Required	R176 705 441	R181 804 713	R187 941 346
	Revenue	R179 259 480	R185 354 301	R191 285 639
	Surplus/ Deficit	R2 554 039	R3 549 589	R3 344 293

Source: A1 schedules

2026/27 Tariffs	Basic Charge	Basic Charge (WC	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R1 990.73	R1 225.85	8.00%	9.74%
Households	R945.42	R475.99	8.00%	9.74%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Electricity Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	6 380	R7 210	R7 455	R7 694
Indigent (LGES)	36 239	R37 119	R39 278	R39 829

Source: A1 schedules

Source: NT GoMun 2026/27 Draft Budget

- The projected electricity revenue for the 2026/27 financial year accounts for 19.9 per cent of the Municipality's total operational revenue, making it the third largest income stream. The budget reflects a projected 8 per cent increase in electricity revenue compared to the 2026/27 adjusted budget, which is in line with the proposed 8 per cent tariff increase for the 2026/27 financial year. Electricity revenue is projected at R179.26 million in 2026/27, increasing to R185.35 million and R191.29 million over the outer years. The projected growth reflects a positive trajectory and appears broadly aligned with the FRP targets for the service, subject to the achievement of underlying assumptions, particularly collection rates and consumption trends. However, the tariff increase is below the bulk purchases increase of 9.01 per cent and the Western Cape average of 9.7 per cent, which may limit full cost recovery in future.
- While this supports affordability, the electricity trading service reflects a marginal surplus of R2.55 million for the 2026/27 financial year, indicating limited capacity to absorb shocks that may arise during the year. This places increased reliance on other revenue sources and may constrain financial sustainability. Furthermore, it is noted that the proposed tariff increase is still subject to approval by NERSA.
- In addition, the Municipality continues to provide the electricity subsidy of 70kWh per month to indigent households, which exceeds the national norm of 50kWh. While this reflects the Municipality's commitment to supporting vulnerable communities, it remains unaffordable. The Municipality should demonstrate how the higher level of subsidy will be sustainably funded.
- The Municipality is commended for consistent low electricity distribution losses of 3.69 from 3.70 per cent (2025). The current losses are below the NT recommended norm of 7 to 10 per cent, indicating operational efficiency. The improvement suggests that the Municipality has continued to implement effective measures to curb technical and non-technical electricity losses and should continue to ensure the sustainability of the service.
- It is noted with appreciation that the Municipality has included a tariff for Small-Scale Embedded Generation (SSEG) in its draft tariff schedule, demonstrating a positive commitment to continue promoting renewable energy initiatives and encouraging consumer participation in energy generation.

- To ensure the effective and sustainable implementation of SSEG, the Municipality is encouraged to develop a formal SSEG policy that outlines clear guidelines, technical requirements, and processes for connection and compensation. Additionally, the development of broader renewable energy policies aligned with the Municipality's strategic objectives will further support energy transition goals, enhance regulatory clarity, and encourage investment in clean energy solutions.
- Upon review of the Municipality's credit control and debt collection policy, key processes are not clearly defined, particularly the recovery of arrears relating to Municipal employees and Municipal councillors. This weakens accountability and enforcement within the control environment. In addition, inconsistencies were identified in the treatment of debtors, specifically between provisions relating to tenant accounts and the responsibility of property owners. This creates a risk that the Municipality assumes collection risk that should remain with the property owner, which may negatively impact revenue realisation.
- The policy further does not adequately address collection challenges in areas supplied by Eskom and lacks clear mechanisms to strengthen collections. Certain provisions, including debtor arrangements, allow for undue discretion due to undefined terms, which may result in inconsistent application and potential abuse. These weaknesses in the policy reflect gaps in the governance and financial management pillars of the Financial Recovery Plan and may contribute to continued underperformance in revenue collection.
- The Municipality should review and strengthen the credit control and debt collection policy to ensure effective revenue management and alignment with the FRP. This should include defining a formal process for the recovery of arrears from employees and councillors, including the use of payroll deductions, clarifying debtor responsibility by enforcing owner liability for municipal charges, strengthening collection mechanisms through measures such as prepaid blocking and establishing clear parameters for debtor arrangements to limit discretion and ensure consistent application. A formal policy assessment will be communicated with the municipality to further assist with the review.

3.3.4.2 Energy tariff analysis

- The Municipality proposes an average electricity tariff increase of 8.0 per cent for the 2026/27 financial year, subject to approval by NERSA. This increase is above the inflation benchmark of 3.4 per cent but broadly aligned with Eskom bulk electricity price pressures and below the provincial average tariff increase of 9.74 per cent.
- Residential electricity tariffs are structured through prepaid and credit tariffs, including a lifeline and indigent tariff, with registered indigent households receiving 70 kWh of Free Basic Electricity (FBE) per month. This structure supports affordability for low-income households while preserving revenue from higher consumption users. Small commercial customers are charged through capacity linked two part tariffs, while larger consumers and bulk users are subject to demand based and time of use (TOU) tariffs, incorporating:
    - Fixed basic charges
    - Network access and demand charges; and
    - Seasonal and time differentiated energy charges
- The electricity tariff structure reflects cost causation principles, with customers imposing higher demand and network strain bearing proportionately higher fixed and demand-based charges.
- Electricity revenue is exposed to medium-term structural risks, including declining sales volumes, rooftop solar PV uptake, and non-payment, which may erode the sustainability of electricity surpluses. narrow surplus position limits the municipality's capacity to absorb future Eskom tariff shocks without further customer tariff pressure.
- Policy Implications: Electricity Regulation Reform

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South Africa's evolving electricity sector, particularly under the Electricity Regulation Amendment Act, introduces significant reforms, including:

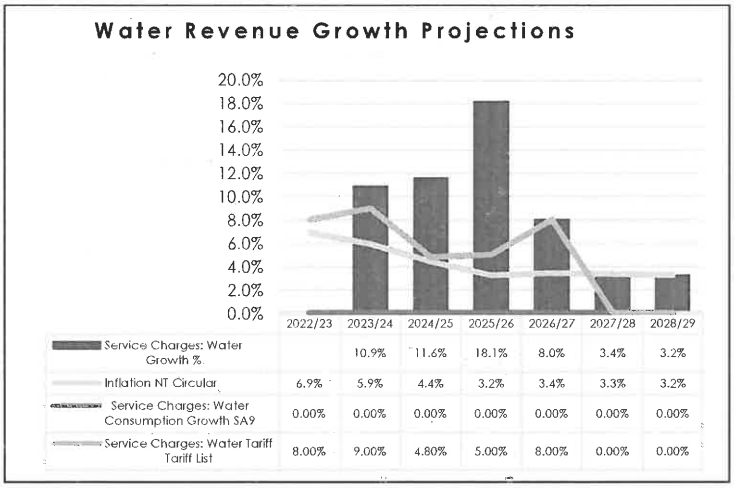
- Establishment of a competitive electricity market.
- Separation of generation, transmission, and distribution functions.
- Increased role for independent power producers (IPPs).
- Enhanced regulatory oversight of tariffs.

The proposed electricity tariff adjustments must then be considered within this changing policy environment. Municipalities will be required to align tariffs more closely with actual cost structures, particularly in distribution, meaning the NT cost reflective tariffs tool and accurate cost of supply data becomes essential for tariff setting and regulatory compliance. Increased market transparency will limit the ability for municipalities to cross-subsidise between customer categories without clear justification. Because of increased competition and customer choice, large customers may seek alternative electricity suppliers, reducing municipal revenue if tariffs are not competitive. The potential decline in municipal electricity revenue poses a significant risk, given its critical role in cross-subsidising other trading services.

3.3.5 Water Services

3.3.5.1 Water Services Credibility and Sustainability

Diagram 2 Water trading service trends



Cost Recovery	Direct and Indirect	2026/27	2027/28	2028/29
	Revenue Required	R108 238 121	R111 765 806	R115 931 215
	Revenue	R125 278 920	R129 538 403	R133 683 632
	Surplus/ Deficit	R17 040 799	R17 772 598	R17 752 417

Source: AI schedules

2026/27 Tariffs	Basic Charge	Basic Charge (Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R211.98	R289.86	8.0%	6.1%
Households	R211.98	R170.62	8.0%	6.1%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Water Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (AIDSAII)	6 380	R16 722	R17 590	R17 843
Indigent (LGES)	36 239	R53 467	R56 576	R57 371

Source: AI schedules

Source:NT GoMun 2026/27 Draft Budget

- Revenue generated from water services is projected to increase steadily over the MTREF. This upward trend is expected to result in increased surpluses across the MTREF period, indicating a steady cost recovery within the water trading service.
- Water revenue is projected to grow by 8 per cent relative to the 2025/26 adjusted budget, which is above the projected Consumer Price Index (CPI) of 3.4 per cent but remains below the bulk water purchase increase of 10 per cent. This reflects an attempt to balance cost recovery and affordability, although it may place pressure on margins over time.
- The Municipality is commended for reducing water losses from 21.7 per cent in 2024 to 16.2 per cent in 2025, which is within the National Treasury benchmark range. However, this remains above the FRP target of 13 per cent for reticulation losses, indicating that further improvements are required.

- In addition, concerns remain regarding the completeness and accuracy of the reported figures, particularly where unmetered consumption may not be fully accounted for. Achieving the FRP target will be critical to reducing non-revenue water, improving billing accuracy and strengthening revenue realisation.
- The sustainability of water revenue is further impacted by ageing and faulty water meters, which can lead to inaccurate billing and revenue losses. To address this, the Municipality's FRP includes conducting a revenue data audit to identify unbilled, incorrectly billed, or inactive water accounts and correct data discrepancies plans to systematically replace old and defective water meters as part of its revenue enhancement strategy. The allocation of R2.50 million in Western Cape Municipal Financial Recovery Services Grant (WCFRSG) for the installation of smart utility meter. The Municipality is encouraged to expedite the utilisation of this funding in the current year and assess its impact on overall revenue recovery.

3.3.5.2 Water Tariff Analysis

- Residential water tariffs are structured around inclining block tariffs, with 6 kilolitres of free basic water provided to registered indigent households. This promotes affordability for basic needs while discouraging excessive consumption. Higher volume residential users, commercial, institutional and industrial customers are charged at progressively higher bloc rates, supporting demand management objectives.

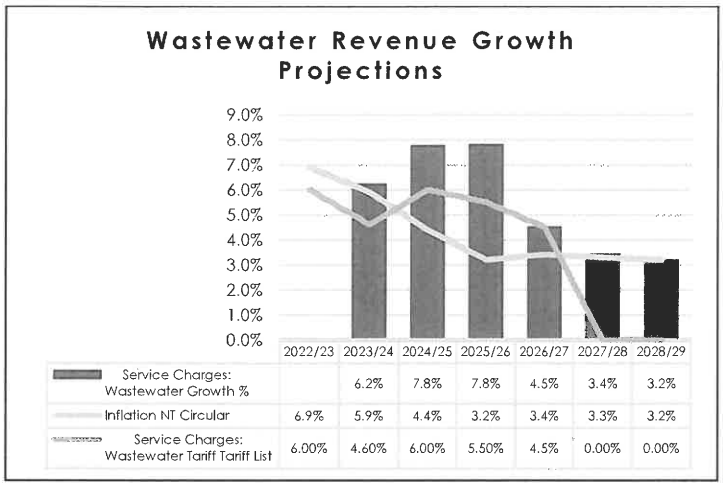
3.3.5.3 Water Sector Reform: National Water Amendment Bill

- The National Water Amendment Bill introduces significant reforms aimed at strengthening water resource management, institutional arrangements, and financial sustainability within the water sector.
- Key policy objectives include strengthening water resource management institutions by enhancing the role of Catchment Management Agencies (CMAs) and improving oversight of water allocation and use. Greater emphasis is placed on cost recovery and efficient pricing, with tariffs aligned to the true cost of water supply and infrastructure maintenance. The policy also introduces stronger compliance requirements for water service authorities, including municipalities, alongside improved monitoring of financial and operational performance. A central focus is placed on water security and demand management by incentivising efficient water use through pricing mechanisms and addressing non-revenue water, system inefficiencies, and infrastructure losses.

3.3.6 Wastewater Services

3.3.6.1 Wastewater Services Credibility and Sustainability

Diagram 3 Wastewater trading service trends



	Direct and Indirect	2026/27	2027/28	2028/29
Cost Recovery	Revenue Required	R50 470 341	R52 076 406	R54 188 525
	Revenue	R52 237 460	R54 013 533	R55 741 966
	Surplus/ Deficit	R1 767 119	R1 937 128	R1 553 441

Source: AI schedules

2026/27 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	4.5%	6.2%
Households		4.5%	6.2%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Wastewater Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (AIDSA)	6 380	R15 471	R15 997	R16 509
Indigent (LGES)	36 239	R31 974	R33 834	R34 309

Source: AI schedules

Source: NT GoMun 2026/27 Draft Budget

- The Municipality projects wastewater services revenue of R52.24 million in revenue million for the 2026/27 financial year, representing a 4.5 per cent increase compared to the previous year. This growth is directly aligned with the proposed wastewater tariff increase of 4.5 per cent. This remains below the FRP target of R58.50 million for 2026/27, which is based on inflation, household growth and a collection rate of 88 per cent.
- A modest operating surplus is projected, indicating progress towards cost recovery. However, the limited surplus provides a minimal buffer to absorb unexpected cost escalations or address growing infrastructure and maintenance pressures. Alignment with the FRP is therefore dependent on achieving the targeted collection rate and improving billing accuracy
- The Municipality must continue to closely monitor operational costs, invest in infrastructure maintenance requirements, and ensure billing accuracy within the wastewater function. This will help to ensure the service remains financially sustainable over the medium term without placing undue pressure on consumers.
- Page 16 of the budget report indicates a R4.93 million deficit for this service after considering the admin charges. While the methodology of the GFS classification and the cost reflective tariff tool may differ, the Municipality must ensure that all direct and indirect costs as well as future infrastructure needs are considered when determining tariffs. This is especially important as the long-term financial plan advises that all infrastructure related projects be funded by grants or own funding.

3.3.6.2 Wastewater Services Tariff Analysis

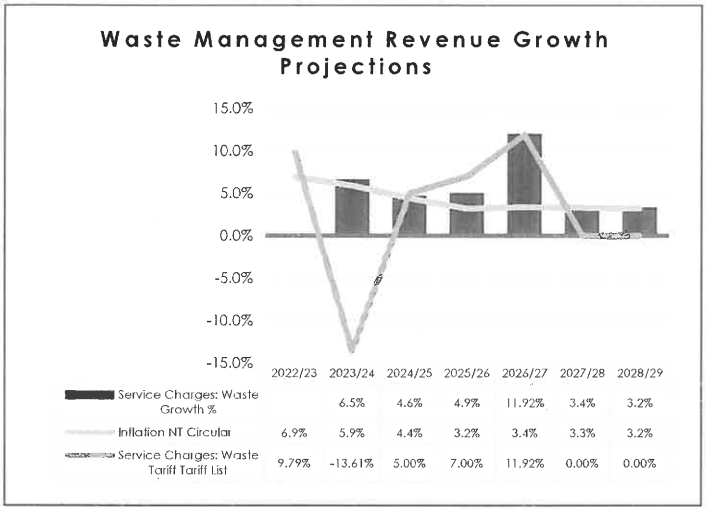
- Sanitation tariffs are proposed to increase by 4.5 per cent in 2026/27, marginally above the inflation benchmark of 3.4 and slightly aligns with the provincial average of 6.2 per cent. Sanitation tariffs are predominantly fixed charge based (per toilet pan and urinal), which provides revenue certainty but has limited sensitivity to:
  - Actual wastewater volumes.
  - Industrial effluent loads; and
  - Peak treatment capacity constraints.

- Rising compliance requirements (including Green Drop standards), energy costs and maintenance expenditure continue to outpace tariff growth. The absence of volumetric or pollution load based charges for high impact users limits cost recovery and undermines long term service sustainability.

3.3.7 Waste Removal Services

3.3.7.1 Waste Removal Services Credibility and Sustainability

Diagram 4 Waste removal service trends



Cost Recovery	Direct and Indirect	2026/27	2027/28	2028/29
	Revenue Required	R73 012 719	R75 323 674	R78 207 871
	Revenue	R52 158 077	R53 931 452	R55 657 258
	Surplus/ Deficit	-R20 854 642	-R21 392 222	-R22 550 613

Source: AI schedules

2026/27 Tariffs	Basic Charge	Tariff increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	11.9%	2.3%
Households		11.9%	2.3%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Waste Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (AFS)	6 380	R18 5[illegible]	R19 231	R19 847
Indigent (LGES)	36 239	R26 803	R28 362	R28 761

Source: AI schedules

Source: NT GoMun 2026/27 Draft Budget

- The Municipality projected to generate revenue of R52.16 million from waste removal services for the 2026/27 financial year, reflecting a 11.9 per cent increase aligned to the proposed tariff with current collection budgeted at 85 per cent. This remains marginally below the FRP target of R53.71 million, which is based on inflation, household growth and a collection rate of 88 per cent.
- Despite the substantial tariff increase well above the projected inflation rate of 3.4 per cent, the waste removal service is expected to operate at significant and escalating deficits over the MTREF period. The projected deficits trends suggest that the increased tariff levels remain insufficient to offset underlying cost pressures within the service.
- While the above-inflation tariff increase reflects the Municipality's efforts to improve cost recovery, the large and growing deficits raises concerns regarding the long-term financial sustainability of the waste removal function. This indicates that the service continues to be characterised by a high-cost base, possibly driven by factors such as fleet maintenance and replacement costs, fuel price volatility, labour-related expenditure, and contractual service arrangements.
- Alignment with the FRP is therefore dependent on achieving a targeted collection rate of 88 per cent and implementing measures to address cost drivers within the service. Failure to address the challenges within the cost structure may increase reliance on cross subsidisation from other services.

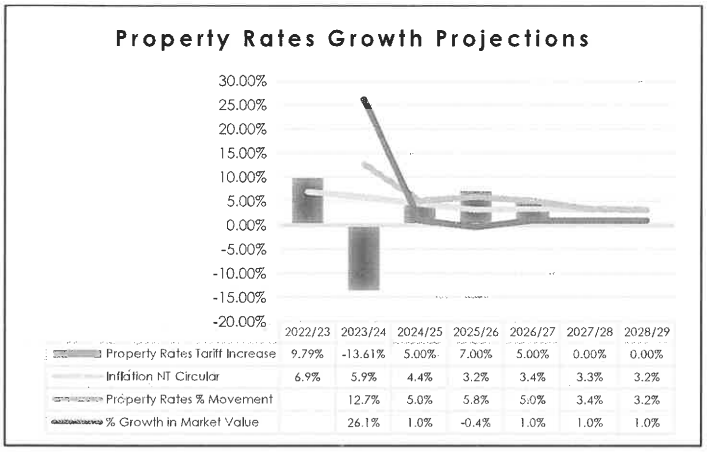
3.3.7.2 Waste Removal Services Tariff Analysis

- Residential refuse tariffs remain largely flat per service unit, while business and industrial tariffs are differentiated by bin size, service frequency and service intensity.
- Solid waste services remain structurally under-funded and increasingly reliant on cross-subsidisation, without further tariff restructuring or service level differentiation, the financial sustainability of refuse removal remains a key fiscal risk.

3.3.8 Revenue

3.3.8.1 Property Rates

Diagram 5 Property rates



2026/27Tariffs	Rate in Rand (Mun)	Rate in Rand (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R0.02138	R0.01488	5.0%	R0.01488
Households	R0.01069	R0.00905	5.0%	R0.00905

Source: Municipal Budget Assumptions

Property Rates Rebates	Number of Indigent HH	Rebates		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	6 380	R15 060	R15 572	R16 071
Last GV date	2022/07/01			

Source: A1 schedules

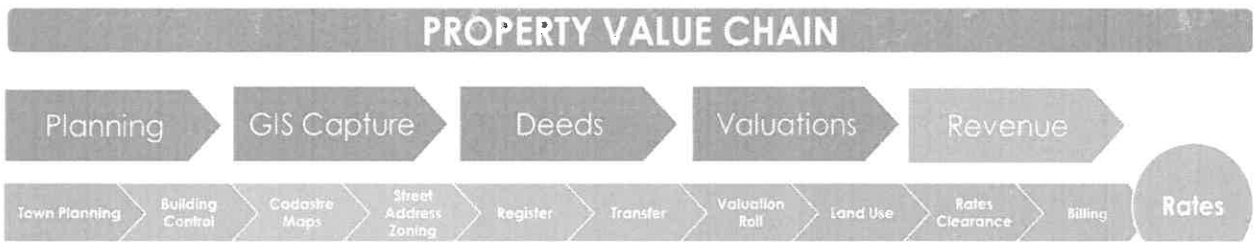
Source: A1 Schedules

- Property rates tariffs are expected to increase by 5 per cent, with projected revenue of R179.29 million in the 2026/27 financial year. Property rates contribute 19.9 per cent of total operating revenue, making it the second largest revenue source.
- This remains below the FPR target of R189.4million for 2026/27, which is based on inflation, household growth and a collection rate of 88 per cent. This indicates a shortfall against the expected recovery trajectory and places reliance on improved collection performance and data accuracy to close the gap.
- In line with MFMA Circular No. 129, the Municipality should reconcile its most recent general valuation roll with the billing system using the National Treasury GV Reconciliation Tool to ensure that revenue projections are based on accurate and complete data. This should be supported by strengthened data management practices and internal capacity to perform regular reconciliations and data quality checks.

3.3.9 The Property Value Chain

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

Diagram 6 Property Value Chain



Source: City of Cape Town Municipality

3.3.10 Other Revenue Risks

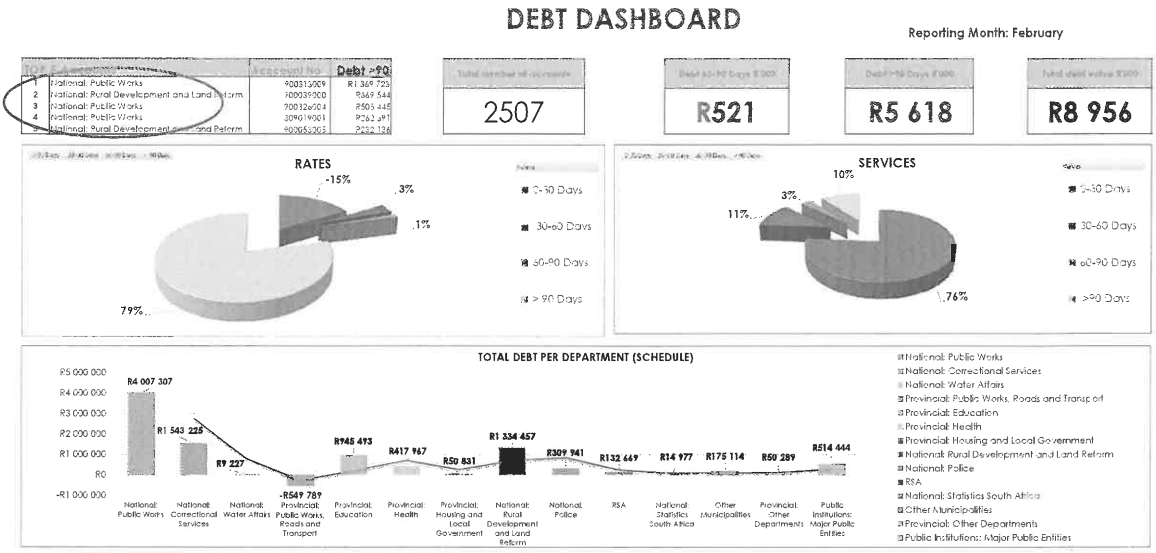
- The Municipality has projected revenue from fines, penalties, and forfeits at R43.67 million, R45.16 million, and R46.60 million over the MTREF, representing 4.9 per cent of the total revenue for 2026/27. In the current financial year, a substantive increase from R28.52 million to R43.94 million has been projected resulting in a 54.1 per cent increase, however only R6.33 million has been recorded after 9 months. This indicates concerns regarding the realistically anticipated revenue in both the current year and the MTREF budget. Progress has been provided that fines revenue is expected to increase, however without the relevant evidence in the in-year performance, this revenue remains questionable and should be reviewed prior to the adoption of the 2026/27 MTREF budget.
- Revenue from fines, penalties and forfeits remains subject to collection risk, given historically low collection rates, averaging 21 per cent over the past three audited years. While the projected growth is conservative, the reliability of this revenue stream remains dependent on improved enforcement and collection performance.
- The implementation of the Administrative Adjudication of Road Traffic Offences (AARTO) legislation is set for implementation 1 July 2026. As such, the Municipality is advised to acknowledge AARTO as a strategic and operational risk in both the IDP and budget documentation.
- In 2026/27, revenue from the sale of goods and rendering of services is projected at R12.22 million, reflecting an increase of 37.5 per cent from the 2025/26 adjusted budget, with modest growth in the outer years. However, historical performance of R4.48 million in 2024/25 and current year collections of R3.04 million against an adjusted budget of R8.89 million (original budget R26.62 million) indicate a persistent underperformance in this revenue stream.
- This suggests that the projected revenue may be overstated and not fully aligned with actual trends. The Municipality should reassess these projections to ensure they are supported by realistic assumptions and achievable collection level.
- The Municipality's revenue position is dependent on improved collection performance, accurate billing and the effective implementation of Financial Recovery Plan interventions. Without these, the ability to achieve and sustain a funded budget remains at risk. Priority must be given to strengthening collection rates towards the 88 per cent target, improving data integrity and accelerating the Revenue Enhancement Strategy to ensure sustainable revenue growth.

3.3.11 Government Debt Management

Treasury Circular Mun 10 of 2024 WCPT introduced a revised debt template and dashboard for Municipalities to track ageing debt per department. Together with the unbundling of government debtors, the template links municipal records to department asset registers and the MFMA s71 Age Analysis of Debtors (AD) mSCOA code.

There are still some challenges with the full implementation of the template, including specification of ownership of Erf's. Given these challenges WCPT would like to encourage the Municipality to fully utilise the Government Debt Dashboard by implementing the following steps:

1. Implement a focused **monitoring system**, using the debt dashboard to track ageing of debt for each department responsible, and the payment history.



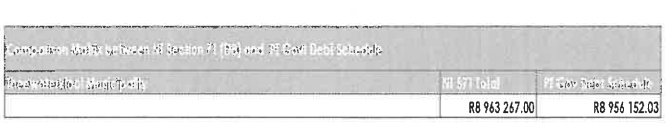
The Government Debt Dashboard displays the "top 5 accounts", for the over 90 days age category. The respective sector departments will be required to provide feedback/comments on the "top 5 accounts" on a monthly basis. The Municipality should therefore ensure that the "**Municipal Comments**" column is as detailed as possible (per guidance below) to enable constructive responses from departments.

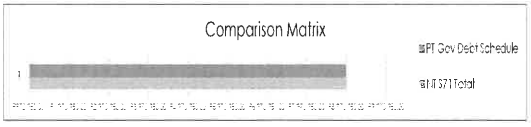
2. **Data-cleansing exercise**: The purpose of asset verification process is to equip municipalities with the tools to correctly identify property ownership and ensure that invoices are directed to the appropriate department for payment. WCPT acts as a mediator in cases where properties are missing from the asset register, or where devolution/ transfers have occurred, but ownership was not properly recorded at the Deeds Office. However, this requires the municipality to actively undertake the data-cleansing exercise. In many cases this exercise provides sufficient information for the municipality to update its billing records with the correct department, thereby resolving the issue. Where WCPT's mediation is needed, municipalities should provide as much detail as possible in "**Municipal Comments**", including:

   - Verify if the erf/property of the accounts is on any of the departmental asset registers.
   - who is utilising the property? is it a multi-use property?
   - is it a vacant erf or is its undeveloped property?
   - which department made the last payment?

   The details of the Municipality's monthly Government Debt schedule show that the Municipality has not yet fully utilised the provincial asset register data, as there are still misalignments between municipal and departmental records for some properties (as identified by erf numbers).

3. **Regular Reconciliation**: Furthermore, the monthly dashboard assists with credible data reporting to all spheres of government, via the comparison between National Treasury Age Analysis of Debtors (AD) for "Organ of State debt" and the Provincial Treasury Govt Debt Schedules.





The table above compares data for February 2026, highlighting minor discrepances between the National Treasury Age Analysis of Debtors (AD) return and the Govt Debtor Schedules reported to WCPT. These inconsistencies in reporting hinder effective debt management and recovery.

To address this, the Municipality needs to reconcile and investigate the differences in the detailed comparison matrix table below. By completing the asset verifications process (discussed above) the Municipality can confirm that all the properties are reported under the correct department. WCPT can also create new departmental sheets on the Govt Debt Schedule where needed.

Comparison Matrix between MFMA s71 (DB) and PT Government Debt Schedule			
Municipality	**Customer Group**	**MFMAs71 Total**	**PT Govt Debt Schedule**
Theewaterskloof	National: Public Works	4 007 257	4 007 307
	Provincial: Education	945 484	945 493
	Provincial: Other Departments	50 278	50 289
	Public Institutions: Major Public Entities	514 419	514 444
	Provincial: Public Works, Roads and Transport	-549 804	-549 789
	Provincial: Health	417 965	417 967
	National: Rural Development and Land Reform	1 334 441	1 334 457
	Other Municipalities	175 110	175 114
	National: Correctional Services	1 543 218	1 543 225
	Provincial: Housing and Local Government	50 798	50 831
	National: Police	317 260	309 941
	National: Statistics South Africa	14 973	14 977
	RSA	132 657	132 669
	National: Water Affairs	9 211	9 227
Total		**8 963 267**	**8 956 152**

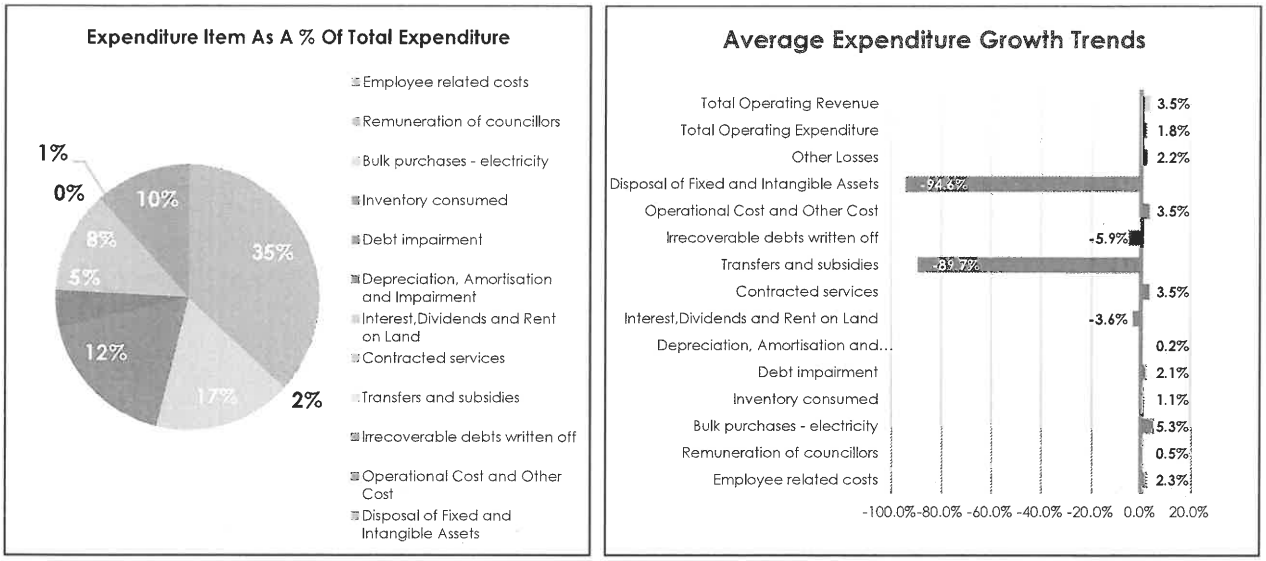
Given that the national Department of Public Works and Infrastructure has devolved all their tenants/client departments to pay all their service accounts (effective April 2026), WCPT will within the next two to three months create new sheets within the Govt Debt Schedule to reflect the devolution process. The Municipality need to ensure that invoices are forward to the correct department to ensure payment.

4. **Structured Engagement**: WCPT aims to have quarterly intergovernmental meetings (municipality-provincial/ national departments) from July 2026, to have a collaborative platform for addressing municipal debt, leveraging the strengths and opportunities available, and ensuring that government departments meet their obligations to municipalities in a timely and transparent manner.

Provincial Treasury is committed to working together to resolve outstanding amounts owed to the municipality.

3.4 Operating Expenditure

Diagram 7 Operating expenditure trends



Source: NT GoMun 2026/27 Draft Budget

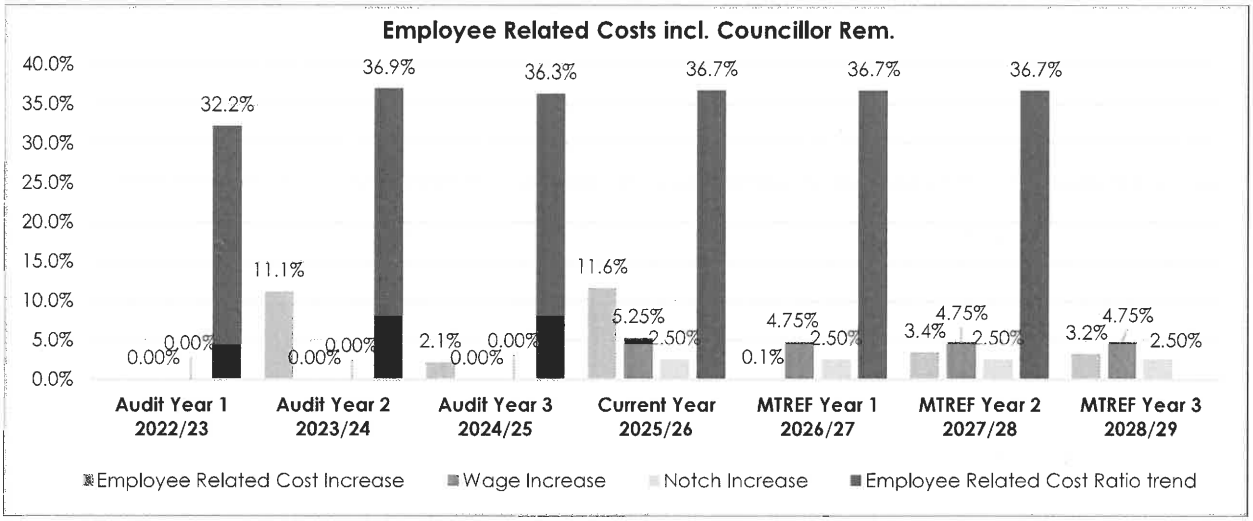
- The Municipality's total operating expenditure for 2026/27 is projected at R895.50 million, reflecting a slight decrease of 1.2 per cent from the 2025/26 adjusted budget. Furthermore, operating expenditure is expected to grow by 3.5 per cent and 3.3 per cent in the two outer years of the MTREF.
- Additionally, projected operating expenditure growth is below revenue growth for the 2026/27 financial year indicating an improvement in financial sustainability. However, for the outer years, expenditure growth marginally exceeds revenue growth, which may place pressure on the funding position. The Municipality must reassess its expenditure in the outer years, to ensure alignment with FRP assumptions and implement targeted cost containment measures.
- Bulk electricity expenditure is projected at R152.14 million in 2026/27, reflecting an increase of 9.3 per cent, in line with the NERSA approved bulk tariff adjustment. The Municipality has proposed an electricity tariff increase of 8 per cent, which remains subject to approval by NERSA. The bulk electricity cost increase exceeds the proposed tariff adjustment, which may place pressure on cost recovery and reduce the surplus within the electricity service. This may limit the Municipality's ability to sustain cross subsidisation and manage rising cost pressures. The Municipality is encouraged to continue adhering to the Eskom repayment arrangement to manage outstanding debt and maintain financial stability.
- The Municipality's projected expenditure on contracted services for the 2026/27 financial year is set to increase by 3.8 per cent, with further increases of 3.4 per cent and 3.2 per cent projected in the subsequent two years. The total amount for contracted services in 2026/27 is R66.55 million, which includes outsourced services (R14.14 million), consultants and professional services (R13.41 million), and contractors (R39 million). This expenditure accounts for 7.4 per cent of the total operating expenditure, exceeding the National Treasury's recommended norm of 2-5 per cent as well as the FRP target for 2026/27 of under 7 per cent (capped at R59.32 million).
- The Municipality should assess the value for money of contracted services, reduce reliance, and strengthen internal capacity through effective contract management as per MFMA NT circular 82. Furthermore, the cash flow committee should actively evaluate whether value for money and efficiency considerations was adequately applied throughout the entire SCM process.
- Contractors account for 58.6 per cent of contracted services expenditure, including R4.88 million allocated to safeguard and security services. While a reduction from the previous year is noted, prior

upward adjustments highlight volatility in this cost item. The Municipality should continue to monitor this expenditure to ensure sustainability and alignment with cost containment objectives.

- The Municipality makes provision for indigent relief amounting to R5 million, R5.17 million and R5.34 million over the 2026/27 MTREF years. This seems to be unrelated to the relief provided as part of the basket of services provided. The Municipality must indicate what additional relief this is and how it will be funded.

3.4.1 Employee Related Cost

Diagram 8 Employee related cost including councillor remuneration



Source: NT GoMun 2026/27 Draft Budget

- The Municipality's projected employee-related costs (including remuneration of councillors) for the 2026/27 financial year is projected at R328.99 million, a 0.1 per cent increase from the 2025/26 adjusted budget, accounting for 36.7 per cent of total operating expenditure, which falls within the NT Norm of 25 – 40 per cent and slightly below the FPR target of 39 per cent. The Municipality should review employee related cost assumptions to ensure alignment with actual cost drivers and consider FRP measures, including the temporary placement of employees with transferable skills to fill critical vacancies in line with approved policies.

- A discrepancy is noted in Table SA24, where the total number of positions is reported as 736 in 2025/26, while the sum of permanent (659) and contract employees (161) amounts to 820. A similar inconsistency is evident in 2026/27, where total positions are reflected as 744, while the combined number of permanent (699) and contract employees (181) amounts to 880. These discrepancies indicate inaccuracies in the personnel data and require correction to ensure consistency across the A schedules. It is important to note that the Municipality's budget remains unfunded and therefore an additional 60 officials cannot be added to the budget. The Municipality must maintain prudent financial discipline to ensure positive progress in the overall recovery plan. The Municipality is further reminded to conduct regular physical verification of employees, in line with Financial Recovery Plan activities, to mitigate the risk of ghost employees and strengthen the control environment.

- Basic salaries have increased by 8.4 per cent from the 2025/26 adjustment budget to the 2026/27 tabled budget, despite a net reduction of 7.4 per cent between the 2025/26 original and adjustment budgets. This indicates volatility in budgeting assumptions and suggests a need for improved forecasting and alignment with actual personnel cost drivers.

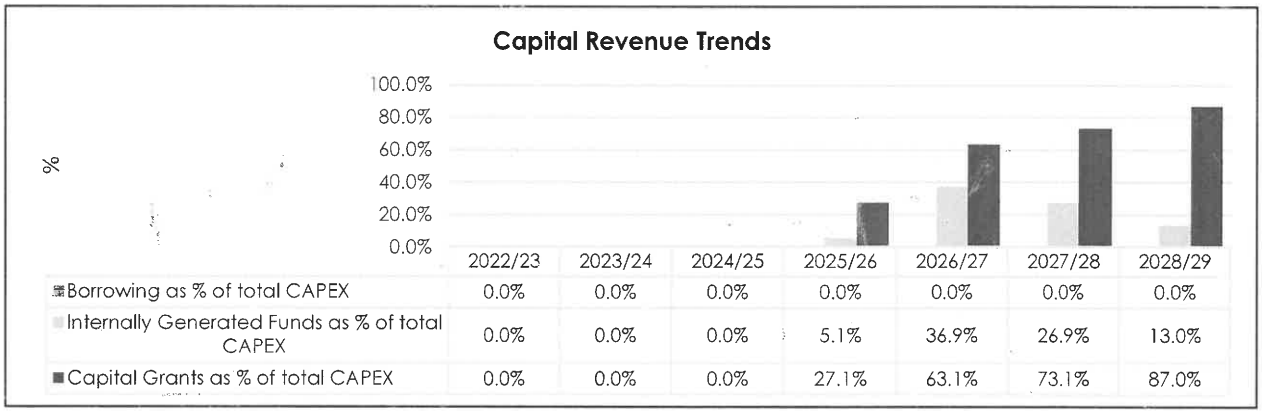
- The Municipality's projected overtime expenditure for the 2026/27 financial year is R4.77 million, a 57.8 per cent noteworthy decrease from the 2025/26 adjusted budget and accounting 1.5 per cent of total employee-related costs. However, historical trends indicate substantial upward adjustments during

the financial year, with overtime expenditure increasing significantly from original to adjusted budgets in prior years. This suggests a pattern of under budgeting and weak expenditure control. In addition, a significant portion of the adjusted budget had already been spent by the end of March 2026, indicating continued pressure on this cost item. The Municipality should strengthen overtime management by implementing improved forecasting, stricter approval processes and ongoing monitoring in line with (FRP) cost containment measures.

- Similarly, standby and acting allowances have been reduced by 54.9 per cent and 81 per cent respectively from the 2025/26 adjustment budget to the 2026/27 tabled budget, following significant increases between the 2025/26 original and adjustment budgets. Current spending trends indicate that more than 60 per cent of the 2026/27 allocated budgets have already been utilised, suggesting a risk of under budgeting and weak expenditure control.
- A documented overtime, standby and acting allowance reduction strategy should be incorporated into the budget assumptions and institutionalised under the relevant FRP pillar to support implementation and accountability. If the strategy involve filling 60 officials to reduce overtime, it is not sustainable. Council must consider short term as well as long term implications, not only to the FRP objectives, but the longer-term sustainability of the municipality.
- Overall, while the budget demonstrates progress towards expenditure containment, the sustainability of this position remains dependent on the consistent implementation of cost control measures, improved budgeting accuracy and strict alignment with FRP requirements. The Municipality has made initial progress in containing expenditure in line with the FRP; however, this progress remains fragile. Continued pressure from key cost drivers and inconsistencies in budgeting assumptions indicate that expenditure discipline is not yet fully embedded. Sustained alignment with the FRP, supported by strict cost control, improved forecasting and strengthened governance oversight, is critical to achieving a sound and funded budget.

3.5 Capital Funding Mix

Diagram 9 Capital funding mix



	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Borrowing as % of total CAPEX	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Internally Generated Funds as % of total CAPEX	0.0%	0.0%	0.0%	5.1%	36.9%	26.9%	13.0%
Capital Grants as % of total CAPEX	0.0%	0.0%	0.0%	27.1%	63.1%	73.1%	87.0%

Source: NT GoMun 2026/27 Draft Budget

- The Municipality has budgeted total capital funding of R125.96 million over the 2026/27 MTREF, with the majority of funding derived from transfers and grants. This reflects a continued reliance on external funding sources and limited capacity to finance capital expenditure from own revenue. The proposed use of internally generated funds amounting to R32.13 million over the MTREF appears optimistic when compared to the total projected operating surpluses of R9.23 million. The FRP states that own funding can only be used for essential capital projects with revenue-generating certainty as and when cash-backed surplus funds are generated. For 2026/27, R837 000 is currently allocated towards office equipment and computers. From own funding in addition R588 500 is allocated towards machinery. This

does not meet the requirements of the FRP since no surplus cash funding is available and should be reviewed during the final budget.

- This raises concerns regarding the affordability and reliability of the funding mix. The Municipality should reassess the allocation of internally generated funds to ensure alignment with its cash flow position and overall financial sustainability.
- Significant misalignments were noted between the capital budget tabled in Council and the data submitted to the NT database, particularly in relation to internally generated funds and grant funding. The Municipality should ensure full alignment between capital expenditure and funding sources to maintain the credibility and integrity of the budget.

3.5.1 Grants

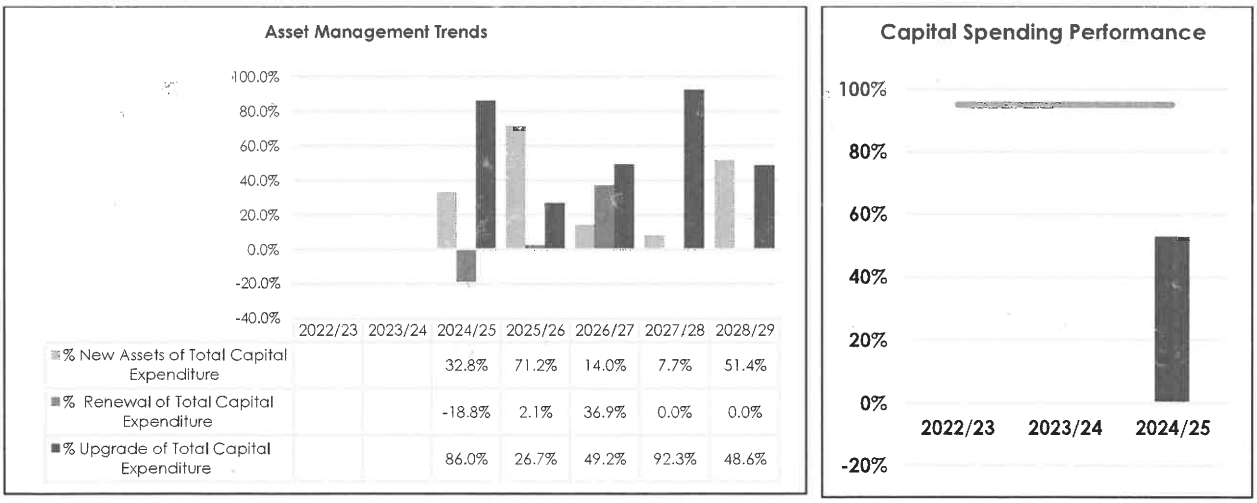
- Capital grants are projected to fund an average of 74.4 per cent of the Municipality's capital program over the MTREF, indicating a significant reliance on government funding. Notably, capital grant spending as at March 2026 remains below in year targets, reflecting a continued trend of under expenditure. This raises concerns regarding the Municipality's capacity, reliability and implementation readiness in executing it's of the capital budget. The Municipality is commended for ring fencing conditional grant funding in the current financial year in line with the FRP, which supports improved financial governance. This practice should be sustained to protect grant allocations and improve spending performance.

3.5.2 Borrowing

- The Municipality will not take up any borrowings over the 2026/27 MTREF. This is in line with current below the NT norm cash and liquidity ratios. The draft long term financial plan further reiterates the position by advising that no borrowings be considered over the next 10 years.
- The Municipality's finance charges and repayment of borrowings show a declining trajectory since no loans have been taken up over the last few years. It is however important to review loan interest and redemption payments in line with its loan amortisation schedules.

3.6 Capital Expenditure Trends

Diagram 11 Asset Management



Source: NT GoMun 2026/27 Draft Budget

- Based on the approved budget, capital expenditure for the 2026/27 financial year is projected at R76.52 million, reflecting a substantial decrease from the 2025/26 adjusted budget of R118.22 million. This reduction indicates constrained funding capacity to support the capital budget.
- Over the MTREF, the Municipality allocated approximately **4.3 per cent of total expenditure to capital spending**, which is significantly below the National Treasury norm of 10 to 20 per cent. This indicates insufficient investment to sustain and expand service delivery infrastructure. The deferred capital investment directly results in a higher repairs and maintenance ratio, which exceeds 13 per cent over the MTREF. This indicates reliance on repairs instead of replacing or upgrading of assets.
- Limited own funding is available to support infrastructure expansion in the short term. However, every effort should be made to generate operating surpluses that can be used to fund capital projects internally and to leverage available grant funding.
- The capital budget implementation rate has remained below the National Treasury benchmark in recent years. Continued and focused efforts to improve capital spending performance are therefore strongly encouraged.
- The 2026/27 capital budget is primarily focused on trading services, with 37.5 per cent allocated to water and 50.5 per cent to wastewater. In the outer years, the focus shifts predominantly to water infrastructure, accounting for 85 per cent of total capital investment. While this reflects prioritisation of core services, it may defer needed investment in other service areas to outer years beyond the MTREF.
- Repairs and maintenance (R&M) as a percentage of Property, Plant, and Equipment (PPE) and Investment Property is budgeted at 13.1 per cent in 2026/27, increasing to 13.9 per cent in 2027/28 and 14.8 per cent in 2028/2. This is above the NT norm of 8 per cent. The Municipality is encouraged to continue prioritising sustaining R&M allocations, particularly for ageing infrastructure to prevent asset deterioration and ensure infrastructure longevity. A balance between asset repairs and maintenance and upgrading and renewal of assets remains an area to be strengthened further.
- The total allocation towards renewal and upgrading of existing assets is projected at 86 per cent of the capital budget, exceeding the 60 per cent guidance in MFMA Circular 130. This reflects a positive investment in sustaining existing infrastructure and is aligned with the need to address ageing assets and maintain service delivery.
- The Municipality's capital budget is appropriately focused on maintaining core infrastructure in line with the FRP. However, reliance on grant funding, optimistic assumptions regarding internally generated funds and continued under performance in capital spending weaken the credibility of the budget. Strengthening realistically anticipated revenue, implementation readiness and data alignment is critical to ensure effective delivery of the capital budget.

SECTION 4: REVIEW OF THE HISTORICAL FINANCIAL INFORMATION

4.1 The Financial Performance as per the Audited Annual Financial Statements

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

Adverse ratio outcomes show potential areas requiring action to ensure sustainability. The assessment trend analysis is based on the audited financial statements for 2023; 2024 and 2025; however, the table provides a five-year time frame (2021 to 2025) to provide a more comprehensive perspective for evaluating the 2026/27 budget.

The analysis is conducted largely on the National Treasury MFMA Circular No.71 issued January 2014. PT has analysed these ratios, and the following items are highlighted.

4.2 Summary and Findings from Historical Trends

NT WEB-BASED PORTAL STATUS

The Municipality has calculated ratios however has not submitted both the 2023/24 (restated) and 2024/25 (audited) ratio on the NT Portal, this was communicated with the Municipality. PT is in the process of validating the ratios with the Municipality. Note that in order for PT to engage, it is essential that the ratio analysis submission occur on the NT web-enabled system (MFMA Circular 114 issued February 2022). This report is based on the PT calculations per guidelines of MFMA Circ. 71.

4.2.1 Asset Management

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
1	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): **0%**	0.9%	0.1%	0.1%	0.0%	0.5%	
2	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): **8%**	2.6%	2.2%	1.6%	2.8%	1.4%	

	Favourable
	Unfavourable
	Needs Improvement

Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets:

- The Municipality recorded impairments in four of the five years under review, with a recurrence to 0.5 per cent (R6.0m) in 2025 after a clean sheet in 2024. This indicates inconsistent asset valuation and maintenance practices.
- The impairment amounts, particularly R9.2 million (2021) and R6.0 million (2025), are significant and suggests weaknesses in asset maintenance, delayed renewals or inadequate asset condition monitoring and valuation processes.
- While there was a positive trend toward compliance up to 2024, the recurrence of impairment in 2025 indicates inconsistent asset management practices. Continued impairments expose the Municipality to risks of asset value erosion and inefficient service delivery. It is recommended if not already considered that the municipality Immediately review asset condition and valuation processes. Link impairment triggers to the critically low Repairs & Maintenance (R&M) spend.

Repairs and Maintenance as a % of PPE and Investment Property (Carrying Value):

- The Municipality consistently underperformed against the norm across all years. R&M spend has fallen to a dangerous 1.4 per cent of the carrying value of PPE and Investment Property. With an asset base of over R1.32 billion, this is a chronic under-investment that directly causes asset deterioration and impairments. It is recommended that the municipality if not already considered at least aim to double the allocation to R&M (target ≥ 3 per cent) for the 2026/27 budget and set a clear trajectory to reach 8 per cent over the MTREF. Failure to do so will lead to further asset write-offs and service delivery breakdowns.
- Overall, the Municipality's **asset management** performance reflects a combination of inconsistent control over impairments and persistently low investment in repairs and maintenance. While some improvement was observed in earlier years regarding impairment, the lack of sustained compliance and the continued underfunding of maintenance activities suggest that assets are not being adequately preserved. This increases the risk of infrastructure deterioration and may negatively impact service delivery over the long term.

4.2.2 Working Capital

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
3	Net debtors' days: **≤30 days**	40 days	42 days	44 days	40 days	40 days	
4	Creditors Payment Period (Trade Creditors): **30 days**	54 days	45 days	64 days	119 days	171 days	

Net debtor's days:

- The collection days have been stagnant at around 40 days for the entire period—well above the 30-day norm. Meanwhile, gross debtors have ballooned from R162m to R301m, and the bad debt provision has kept pace, signalling high irrecoverability.
- The consistent exceedance of the norm suggests weak revenue collection efficiency, delays in converting billed revenue into cash, and potential challenges in credit control.
    - It is recommended if not already considered that the municipality Overhaul credit control, introduce prepaid metering where feasible, and implement a targeted collection campaign. Target ≤35 days.

Creditors Payment Period (Trade Creditors):

- The payment period has exploded from 54 days in 2021 to 171 days in 2025. Trade creditors have risen from R49m to R196m. The municipality is effectively using supplier credit as its primary source of short-term finance, which is unsustainable and illegal under the MFMA in terms of S65(2) e. This practice poses risks to supplier relationships, may result in penalties or interest on overdue accounts, and could ultimately disrupt service delivery. The extended payment periods are directly linked to the liquidity crisis (0.3 Current Ratio). Immediate development of a Creditor Payment Plan and a Liquidity Recovery Strategy is essential. Without it, essential suppliers will cut off services.
- Overall, the **working capital** position of the Municipality indicates emerging financial strain. While debtor management was initially within acceptable limits, the deterioration in recent years signals weakening revenue collection efficiency. At the same time, the significant delays in creditor payments highlight growing cash flow pressures.
- The combined effect of slower collections and prolonged payment cycles suggests that the Municipality may face challenges in meeting its short-term obligations, thereby increasing the risk to its financial sustainability and operational effectiveness.

4.2.3 Going Concern

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
5	Total Liabilities to Total Assets: **<50%**	30.1%	31.7%	40.3%	47.2%	45.5%	
6	Current Ratio: **1.5-2:1**	1.9:1	1.8:1	0.9:1	0.4:1	0.3:1	

- **Total Liabilities to Total Assets** ratio has risen from 30.1 to 45 per cent over the period. Liabilities increased by R267m while assets grew by only R154m. At the current trajectory, the 50 per cent solvency ceiling could be breached within two years.
- The Municipality is recommended to take on no new borrowings until the gearing ratio stabilises. Furthermore, the municipality must focus on reducing UIFW and improving cash collections to strengthen equity.
- **Current Asset to Current liabilities** ratio has collapsed from a healthy 1.9 in 2021 to 0.3 in 2025. Current assets fell by R130m (largely due to cash depletion), while current liabilities surged by R192m. The municipality cannot meet its short-term obligations and is technically insolvent from a liquidity standpoint.
- Overall, the going concern assessment reflects increasing financial pressure on the Municipality. Although the solvency position, as measured by the liabilities-to-assets ratio, remains within acceptable limits, the upward trend signals growing dependence on external obligations. More critically, the sharp decline in liquidity, as evidenced by the current ratio, raises significant concerns regarding the Municipality's ability to sustain operations in the short term.
- The combined effect of rising liabilities and weakening liquidity suggests heightened risk to the Municipality's financial sustainability and going concern status if corrective measures are not implemented.

4.2.4 Expenditure Management

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
5	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/Total Operating Expenditure: **0%**	0.5%	0.1%	24.3%	56.5%	78.2%	

- The UIFW has risen from R2.7m in 2021 to R623.7 million in 2025, consuming 78 cents of every Rand spent on operating activities. This represents a complete breakdown of internal controls, supply chain management, and political oversight. PT calculations reveal that R462.3 million in unauthorised expenditure alone in 2025, plus R153.9 million irregular and R7.5 million fruitless cannot be viewed as a "variance" but a systemic financial governance concern.
- Overall, the Municipality's expenditure management reflects significant non-compliance with section 65(2)(a) and 62(1)(d) of the MFMA requirements because it seems reasonable steps were not taken to ensure that the municipality implements and maintains an effective system of expenditure control. This trend poses substantial risks to financial governance, audit outcomes, and the credibility of the Municipality's financial management practices.
- The Municipality is reminded of National Treasury, MFMA Circular No 111, Unauthorised, Irregular, Fruitless and Wasteful Expenditure reduction strategy and plans to which the Municipality is required to discuss and resolve on its UIFW reduction strategy and implementation plans as a matter of priority and urgency.
- The Municipality is encouraged to comply with updated MFMA Circular 68 (01 Apr 2026) which stipulates that, Municipal councils should take adequate steps to reduce the growing balances of historical unauthorised, irregular and fruitless and wasteful expenditure by ensuring the investigation thereof within a reasonable period of time, while strengthening preventative measures, which will have a positive impact on the municipality's performance.

4.2.5 Budget Implementation

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
5	Capital Expenditure Budget Implementation Indicator: **95% - 100%**	78.7%	69.0%	96.2%	57.3%	60.4%	
6	Service Charges and Property Rates Revenue Budget Implementation Indicator: **95% - 100%**	104.8%	99.3%	98.6%	100.0%	97.8%	

- The Municipality **reported capital expenditure budget implementation** ratios indicate that the municipality spent only R108.8m of a R180.2m budget (60.4 per cent). This is the fourth year out of five that it has failed to meet the 95-100 per cent norm, and the trend is worsening. The under-spending is concurrent with a massive maintenance backlog, meaning infrastructure is being starved on both the capital and maintenance fronts.
- It is considered if not already that the 2026/27 capital budget must be realistically sized and tied to project readiness. Consider reprogramming a portion of the budget to urgent renewal and maintenance of existing assets.

- In contrast, the Municipality reported strong performance in respect of **service charges and property rates revenue budget implementation**, with ratios compliant against the norm of 95–100 per cent. The Municipality consistently achieved or exceeded the benchmark across all years under review. The slight over-collection in 2021 indicates revenue performance above target, while the remaining years reflect close alignment between actual and budgeted revenue. This demonstrates effective revenue planning and relatively strong billing and collection processes. Despite minor variances, the Municipality has maintained a stable and reliable revenue base from service charges and property rates.
- Overall, the Municipality's budget implementation performance presents a mixed outcome. While revenue budget implementation is consistently strong and within acceptable limits, capital budget implementation remains weak and inconsistent. The inability to effectively execute capital projects undermines service delivery objectives and may result in backlogs in infrastructure development. The contrast between strong revenue performance and poor capital spending suggests a need for improved planning, project management, and monitoring to ensure that available resources are translated. Furthermore, the municipality's underspending could impact revenue generation in future years as service delivery is affected when poorly managed assets cannot provide the same level of services as in previous years.

4.2.6 Grant Dependency

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
5	Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) to Total Capital Expenditure: **no norm**	66.2%	55.9%	63.6%	37.3%	5.0%	

- The Municipality reported a declining trend in **own funded capital expenditure** ratios from 66.2 per cent in 2021to 5.0 per cent in 2025. Although no prescribed norm exists for this indicator, the ratio provides insight into the extent to which the Municipality is able to finance its capital expenditure from internally generated funds and borrowings, as opposed to relying on capital grant funding.
- From 2021 to 2023, the Municipality maintained a relatively moderate level of self-funding, with ratios above 50 per cent in most years. This indicates that a significant portion of capital expenditure was financed through a combination of internally generated funds and borrowings. However, it is notable that in 2023, internally generated funds reflected a negative balance, suggesting operational cash flow challenges, with borrowing (R103.7 million) being the primary driver sustaining capital investment in that year.
- A significant deterioration is observed from 2024 onwards. The ratio declined sharply to 37.3 per cent in 2024 and further to 5.0 per cent in 2025, indicating that the Municipality is increasingly unable to fund its capital expenditure from its own resources. This decline is largely attributable to a substantial reduction in internally generated funds, which dropped to R5.4 million in 2025, coupled with the absence of borrowing in both 2024 and 2025. As a result, the Municipality became highly dependent on external funding sources, such as grants, to finance capital expenditure.
- Overall, the trend reflects a growing reliance on grant funding and weakening financial sustainability in relation to capital investment. The decline in own funding capacity suggests constrained cash flows and limited access to or utilisation of borrowings. This may impact the Municipality's ability to independently plan and execute capital projects and could expose it to risks associated with conditional funding. Strengthening internal revenue generation and exploring sustainable financing options will be critical to improving the Municipality's capital funding structure.

4.3 Credibility of mSCOA DATA strings

MFMA Circular No.122 states that the credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications from the 2023/24 municipal financial year. Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.

Table 5 mSCOA Segments Use Analysis

No	Segment	ADJB 2025/26	TABB 2026/27
1	**Project Segment**		
1.1	Use of the Project Segment	Adequate use of segment	Adequate use of segment
2	**Fund Segment**		
2.1	Use of Fund Segment	Adequate use of segment	Adequate use of segment
3	**Function Segment**		
3.1	**Use of Function Segment**	Adequate use of segment	Adequate use of segment
4	**Costing Segment**		
4.1	**Use of Costing Segment**	Adequate use of segment	Adequate use of segment
5	**Region Segment**		
5.1	**Use of Region Segment**	Adequate use of segment	Adequate use of segment
6	**Item Segment**		
6.1	The municipality does not apply balance sheet budgeting principles appropriately as significant misalignments were identified on A6, A7 and A8 were noted. The municipality is encouraged to review these misalignments and make necessary corrections.		

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

ANNEXURE A: MUNICIPAL BENCHMARKING GRAPHS

This Annexure presents a summary comparing key variables from the tabled 2026/27 budgets of the 24 local municipalities in the Western Cape.

Diagram 1 Cash coverage

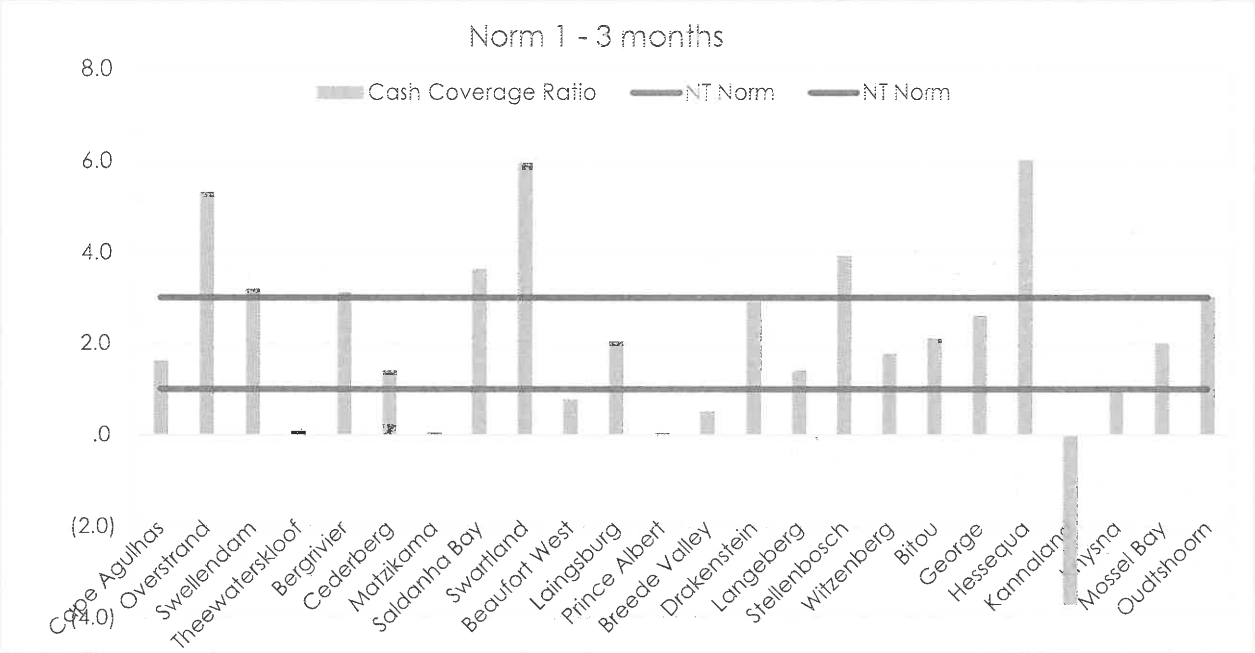


Diagram 2 Current Asset Ratio

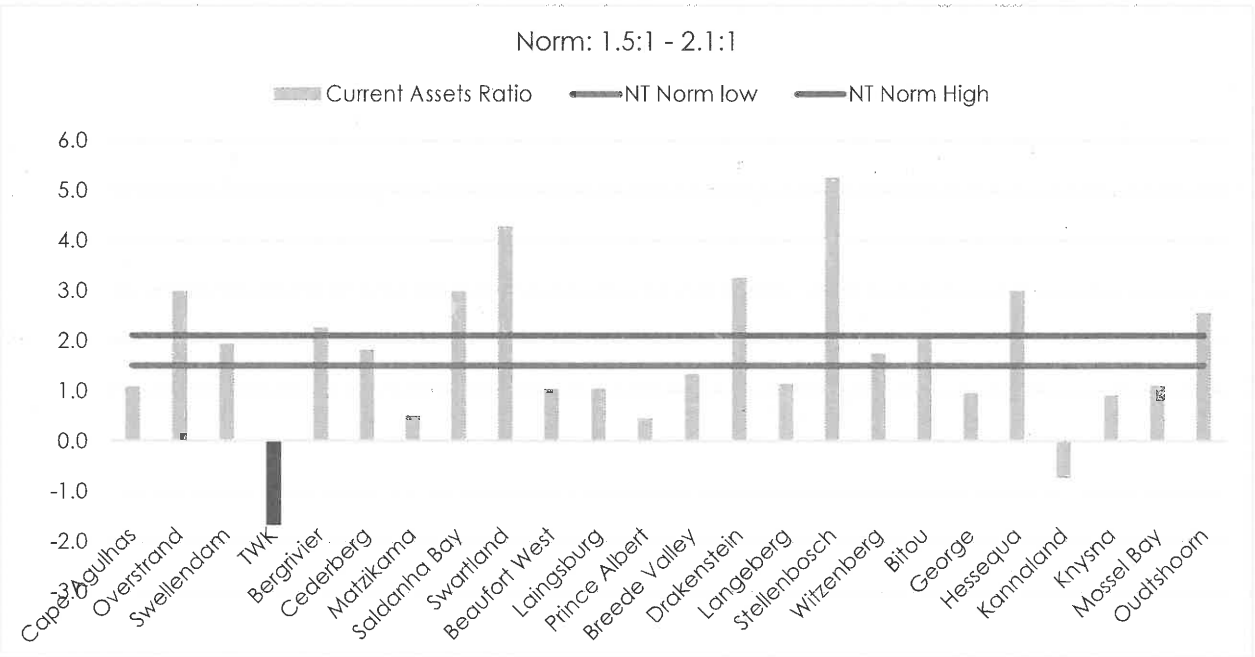


Diagram 3 Collection rate

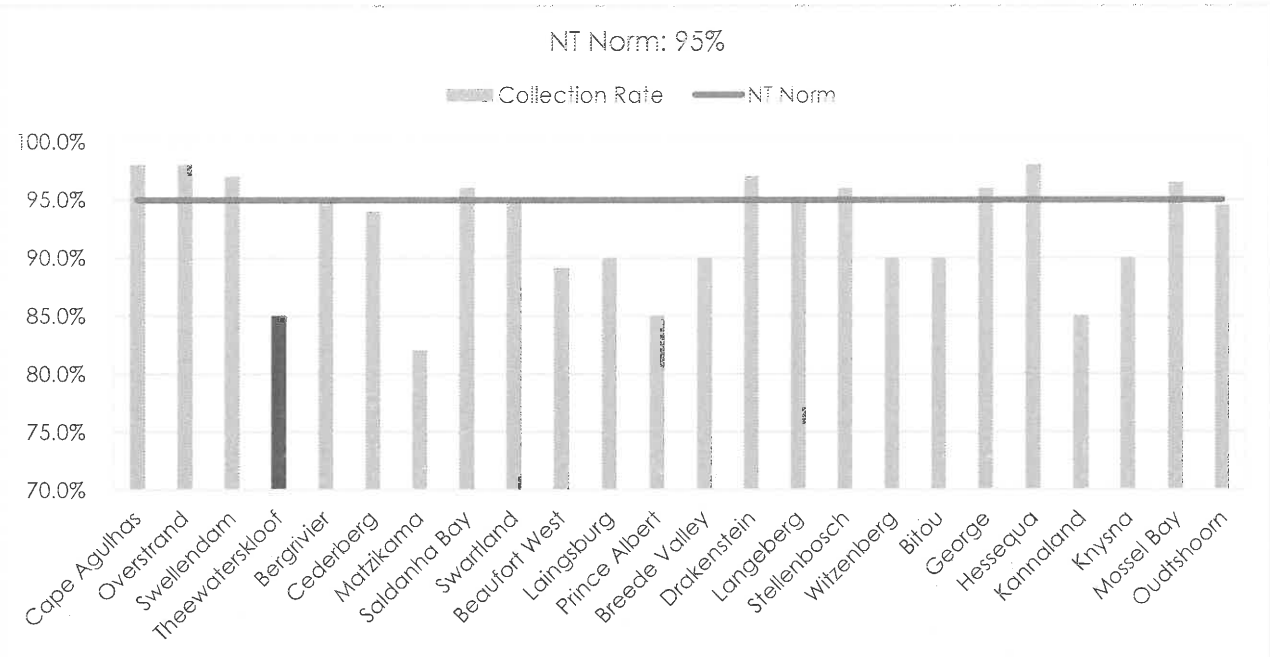


Diagram 4 Percentage Employee Related Costs to Total Opex (excl. Councillors)

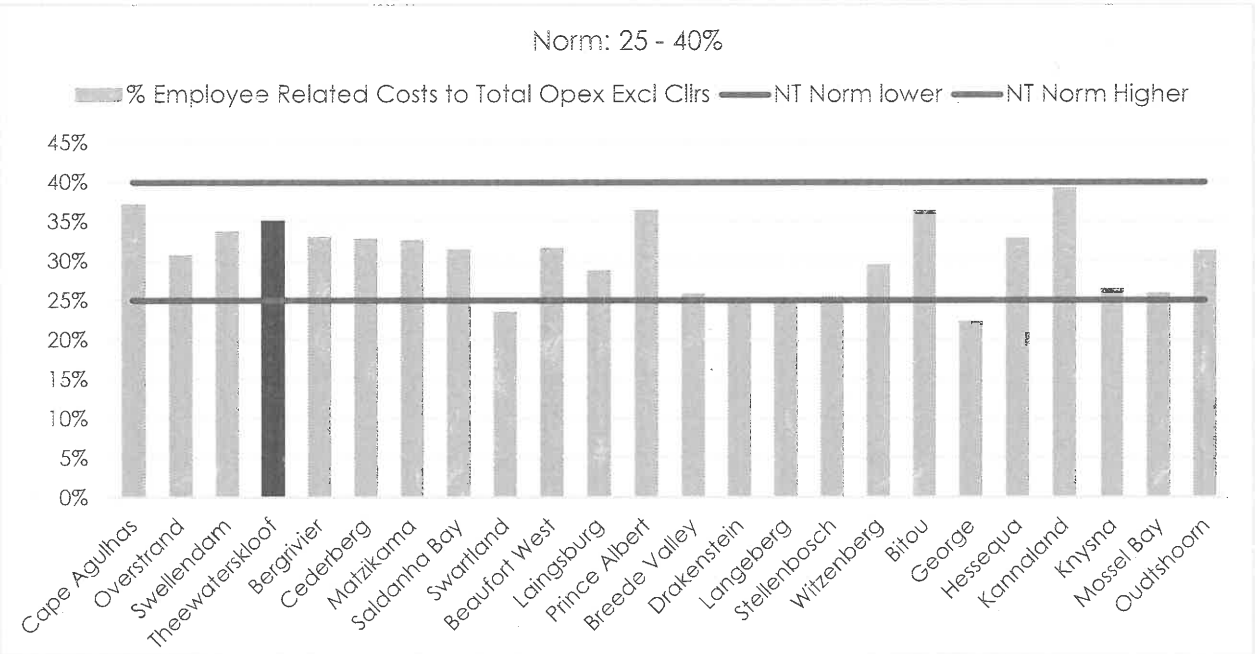


Diagram 5 Repairs & Maintenance as a Percentage of PPE & Investment Property

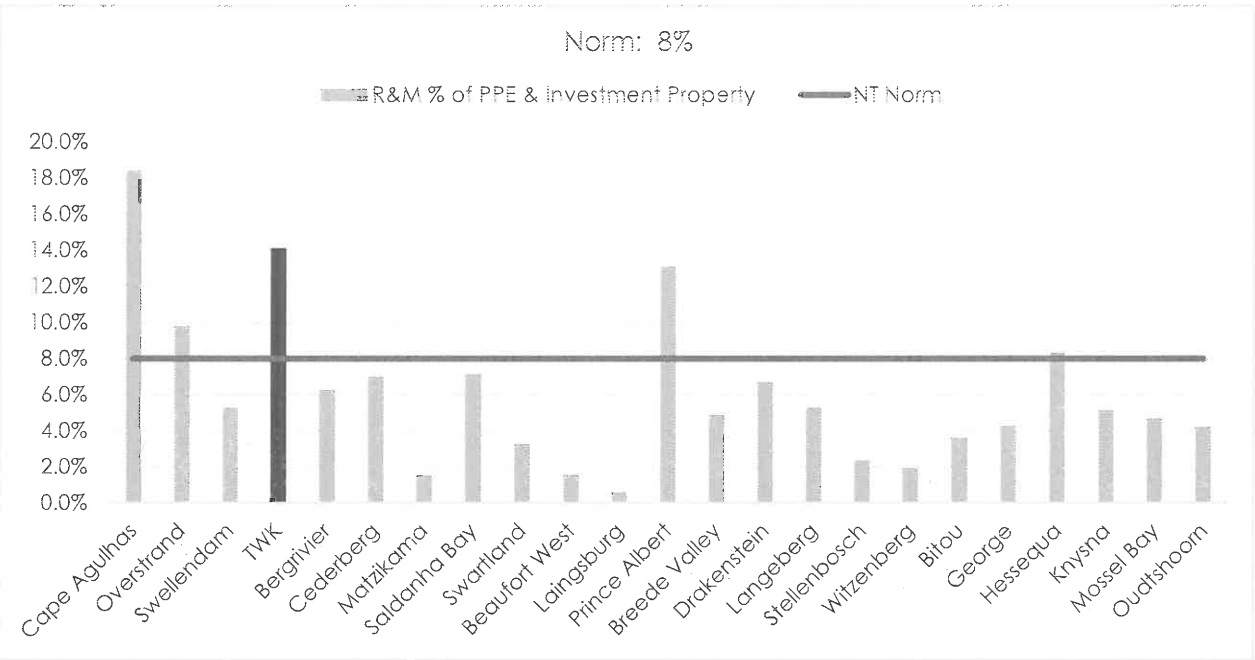


Diagram 6 Renewal and Upgrading Existing Assets as a Percentage of Total Capex

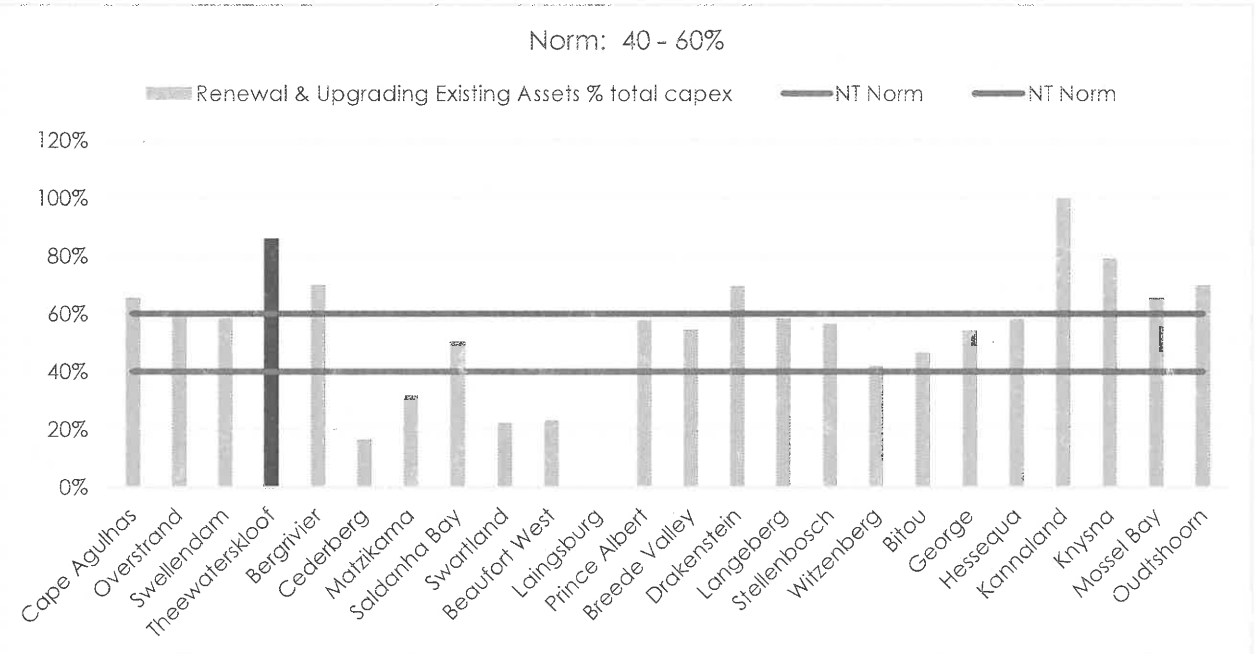


Diagram 7 Percentage Increase/Decrease in Property Rates Revenue



Diagram 8 Monthly Bill - Middle Income (illustrative household bill, as captured on SA14)

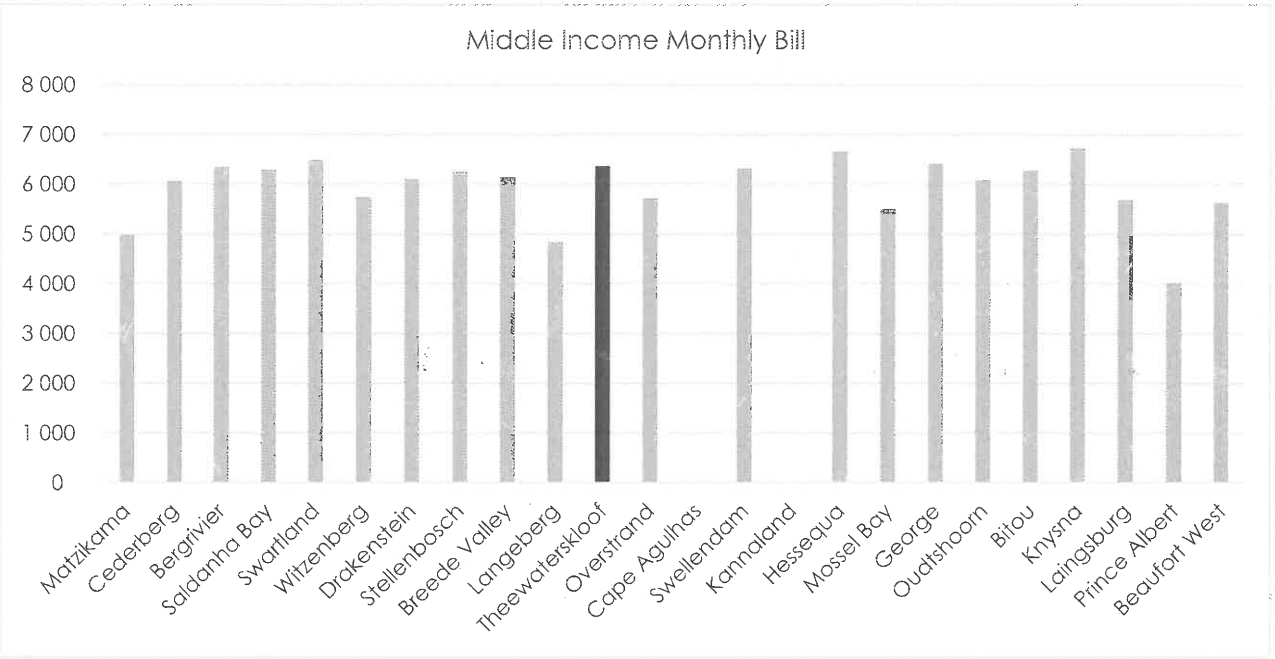


Diagram 9 Monthly Bill - Affordable Income (illustrative household bill, as captured on SA14)

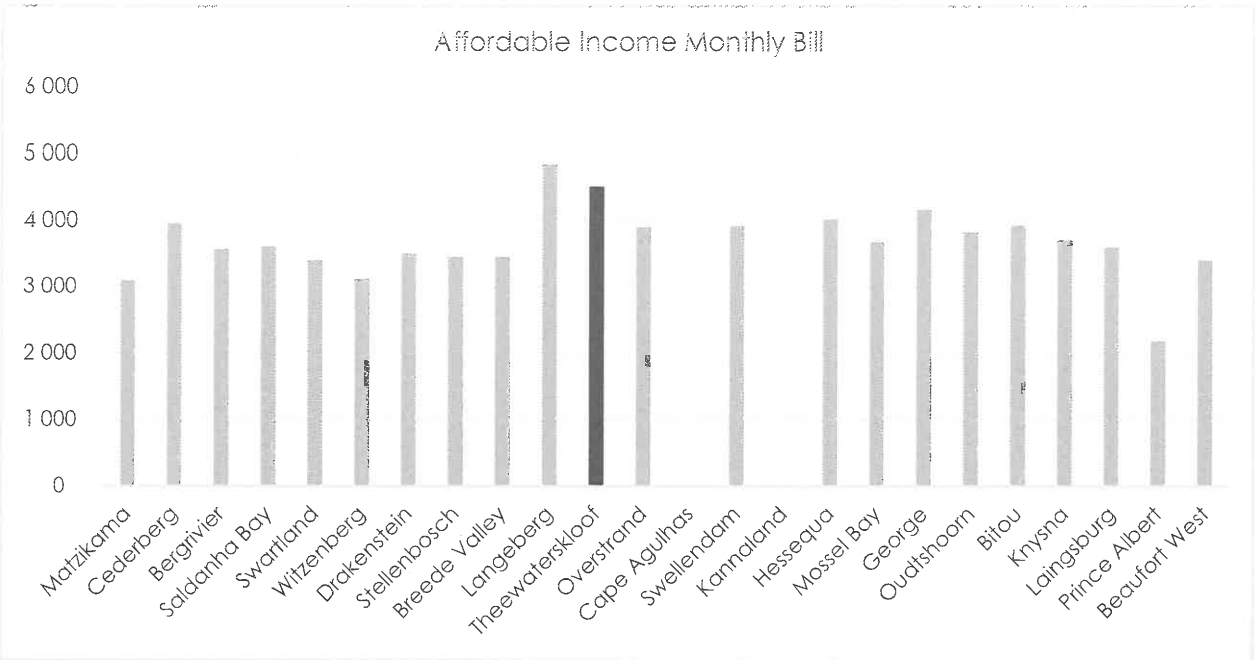
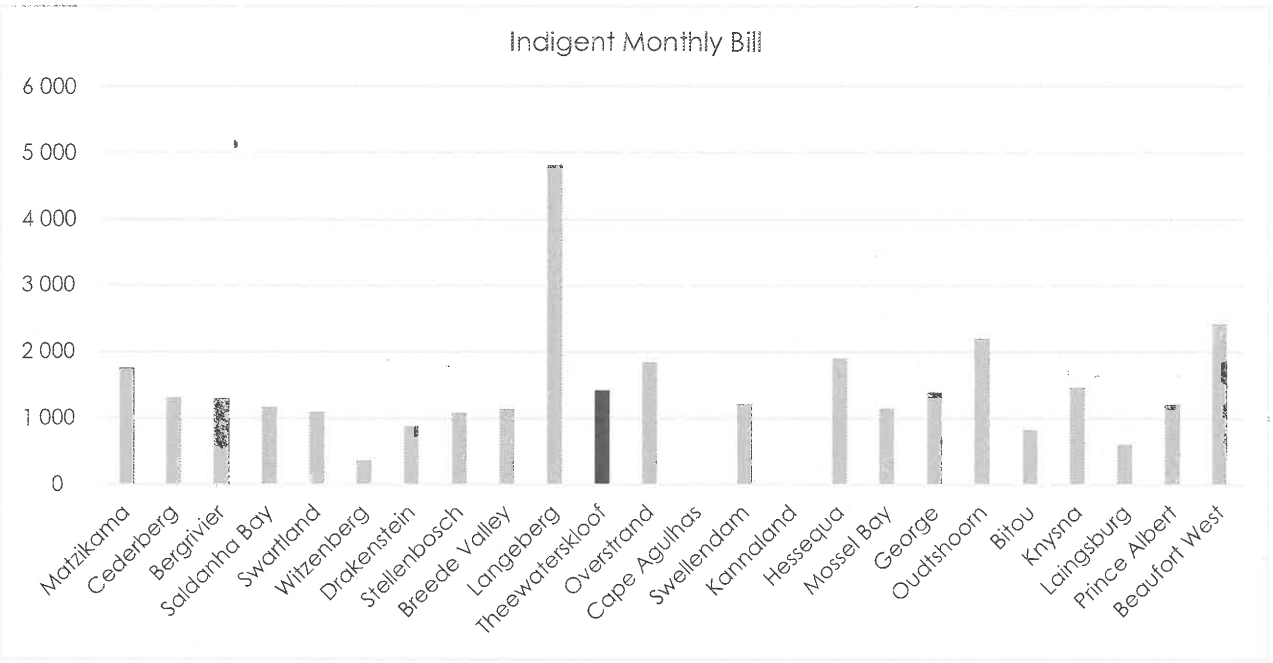


Diagram 10 Monthly Bill – Indigent (illustrative household bill, as captured on SA14)



Disclaimer: The information used to populate the graphs are based on the Municipal TABB data strings and the 2026/27 MTREF Draft Budget uploaded on GoMUni. The outcome of the ratios may therefore be affected by the quality of the information submitted by the Municipality.

Western Cape Government

FOR YOU

2026 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT (SIME 2)
THEEWATERSKLOOF MUNICIPALITY

2026/27 MTREF BUDGET, IDP, SDF & OTHER ASSOCIATED DOCUMENTS

18 May 2026



Cloudy with a chance of rain...

Emerging Municipal Planning & Budget Risks for 2026

Pressure System Building
- A low-growth, high-pressure economic environment is expected to limit meaningful expansion in municipal revenue bases.
- Global instability, including conflict and energy market volatility, is likely to sustain unpredictability in key input costs.
- Inflation is currently relatively contained but is expected to begin edging upward, introducing renewed cost pressure.
- Interest rates may increase or remain elevated in response, keeping borrowing costs high and limiting financial flexibility.
- Limited fiscal space at national level suggests no significant expansion in support to local government.

Political Economy
- Election-year dynamics likely to constrain implementation of fully cost-reflective tariff increases. Ongoing pressure to prioritise visible service delivery outcomes over financial sustainability.
- Budgeting and planning decisions are likely to reflect a short-term bias.
- Hung-councils post-election.

Planning Environment
- New IDP cycle requires municipalities to reassess priorities and align planning to evolving fiscal and service delivery realities.
- Alignment to the new Provincial Strategic Plan (PSP) will be required, placing additional demands on coordination and strategic prioritisation.
- Risk that planning processes may not fully reflect emerging financial constraints, leading to misalignment between plans and budgets.

Financial Sustainability
- Operating positions expected to tighten, even where budgets appear balanced. Municipalities are likely to continue using cash reserves to smooth budgets rather than reset cost structures.
- Partial tariff under-recovery in key services is expected to persist.
- Household affordability constraints are expected to intensify, weakening consumers' ability to absorb tariff increases and placing downward pressure on collection rates and trading service revenues.
- Ageing infrastructure will continue to drive maintenance requirements faster than available funding.

Climate Risks
- Increasing climate variability expected to place pressure on municipal planning and infrastructure resilience.
- Risk of natural disasters, including floods, droughts, and fires, introduces potential for sudden and unplanned expenditure shocks.
- Limited climate responsiveness & adaptation capacity may heighten fiscal exposure and recovery costs.



Silver lining...

- **Review of the White Paper on Local Government** provides an opportunity to establish a clearer and more realistic roadmap toward a more stable and sustainable local government system.
- The continued strengthening of financial management systems, including mSCOA, is improving data quality, transparency, and the ability to support more informed decision-making.
- **Growing use of alternative and blended finance** approaches is beginning to unlock new funding sources for infrastructure, reducing sole reliance on constrained public finances.
- **Increased focus on infrastructure asset management and maintenance planning** is gradually shifting municipalities toward more sustainable long-term service delivery models.
- Ongoing national and provincial reform initiatives are placing **greater emphasis on accountability, governance, and financial sustainability** within the local government system.

2026/27 SIME 2 Assessment

Key Findings

Western Cape Government

INTEGRATED DEVELOPMENT PLANNING - Alignment and Implementation

Status of tabled IDP: Sec 34 of the MSA - Proposed Amendments



IDP ALIGNMENT

- **Infrastructure:** Incorporate the **Western Cape Government Infrastructure Framework 2050.**
- **Mobility:** Enhance transport integration through improved public transport access, investment in non-motorised infrastructure, and the phased assumption of municipal transport functions.
- **Health and Wellness:** Align with the Overberg District Health Plan 2026/27.

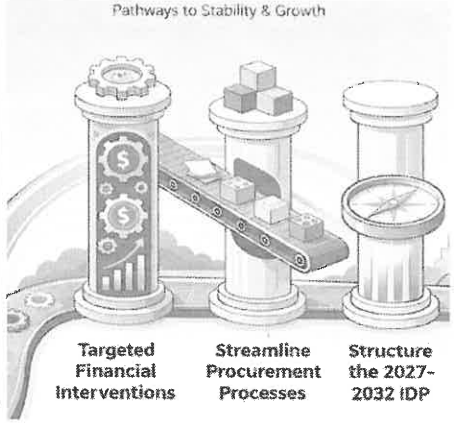


IDP IMPLEMENTATION

Key Considerations

- **Infrastructure Delivery and Project Implementation:** Improve procurement turnaround times and contract management processes to **ensure timely delivery of capital projects in line with FRP milestones**, particularly addressing service delivery backlogs under SFA4.
- **Financial Recovery:** Implement targeted financial recovery measures under SFA1, focused on revenue collection, liquidity management, and creditor payment performance, aligned to FRP requirements and 2026/27 actions.
- **Local Economic Development (LED):** Develop an LED recovery approach for the 2027–2032 IDP, to enhance implementation capacity.
- **Strategic Planning:** Utilise performance trends from the 2021-2026 IDP cycle as baseline conditions to inform the **development of the 2027–2032 IDP.**





Western Cape Government

ENVIRONMENTAL AFFAIRS & DEVELOPMENT PLANNING:

SPATIAL TRANSFORMATION AND HOUSING

Strength - MSDF identifies specific Priority Development Areas (PDAs) for in-situ upgrading.

Gaps:
•No annual MSDF performance review conducted.
•Capital Expenditure Framework (CEF) is incomplete due to missing data.



Actions:
•Initiate a formal MSDF review process and incorporate a spatial performance report. Complete the CEF data and adjust the MTREF to increase asset renewal. Prioritize drafting an Inclusionary Housing Policy

CLIMATE CHANGE & BIODIVERSITY

Strengths: Risk assessments for municipal operations are well-entrenched.

Gaps:
• Current focus is often reactive disaster response rather than proactive risk reduction.

Actions:
• Shift to proactive resilience by reducing structural vulnerabilities in infrastructure and systems.
•Promote energy efficiency and renewable energy opportunities to manage disasters like loadshedding.

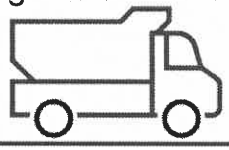


WASTE MANAGEMENT

Strengths: 100% reporting frequency on IPWIS

Gaps:
• Local waste facilities rated "poor and below average" with significant environmental and operational failures.
• No formally designated Waste Management Officer.

Actions:
• Fast-track the decommissioning of non-compliant historic disposal sites. Formally adopt the draft Waste By-law and Organic Waste Diversion Plan.



ECONOMIC SUSTAINABILITY

Socio-Economic Climate	•Steady population growth with rising service demand pressures •Moderate economic growth, but persistent poverty and inequality •Basic services relatively strong, but sanitation and refuse lagging •Mixed social outcomes: strong education, but retention and crime concerns •Infrastructure backlogs and ageing assets constrain development capacity
Fiscal Response	•Budget prioritises core service sustainability (water, wastewater, electricity) •Strong focus on infrastructure maintenance and rehabilitation •Targeted capital investment in water and sanitation infrastructure •Operational spending supports service continuity under fiscal constraints •Incremental expansion approach over MTREF due to limited capital space
Sustainability & Infrastructure Risks	•Mismatch between planning data and actual household/service demand •Ageing infrastructure increasing service delivery failures and losses •Limited capital funding constraining infrastructure expansion •High dependency on maintenance •Social pressures (crime, housing demand, service inequality) escalating
Strengthening Long-Term Sustainability & Resilience	•Strengthen alignment between IDP, budget, and service demand data •A balanced maintenance-and-capital investment approach •Accelerate integrated infrastructure planning across sectors •Improve realism and consistency of performance targets •Leverage external funding and partnerships for infrastructure expansion

FINANCIAL SUSTAINABILITY



BUDGET OVERVIEW

- Budget unfunded in 2026/27 and 2027/28, with funding only achieved in the outer year
- Credibility of funding assessment compromised by mSCOA misalignments
- Funded position dependent on improved revenue collection and expenditure control aligned to FRP
- Operating surpluses projected across MTREF, indicating improved financial discipline. However, sustainability depends on strict cost containment and realistic assumptions

REVENUE & EXPENDITURE

- Collection rate projected at 85% vs FRP target of 88%
- Revenue performance constrained by billing inaccuracies
- Revenue Enhancement Strategy to be finalised and approved by council
- Contracted services remain above FRP target, requiring reprioritization.
- Ongoing pressure from employee costs, bulk purchases, and overtime

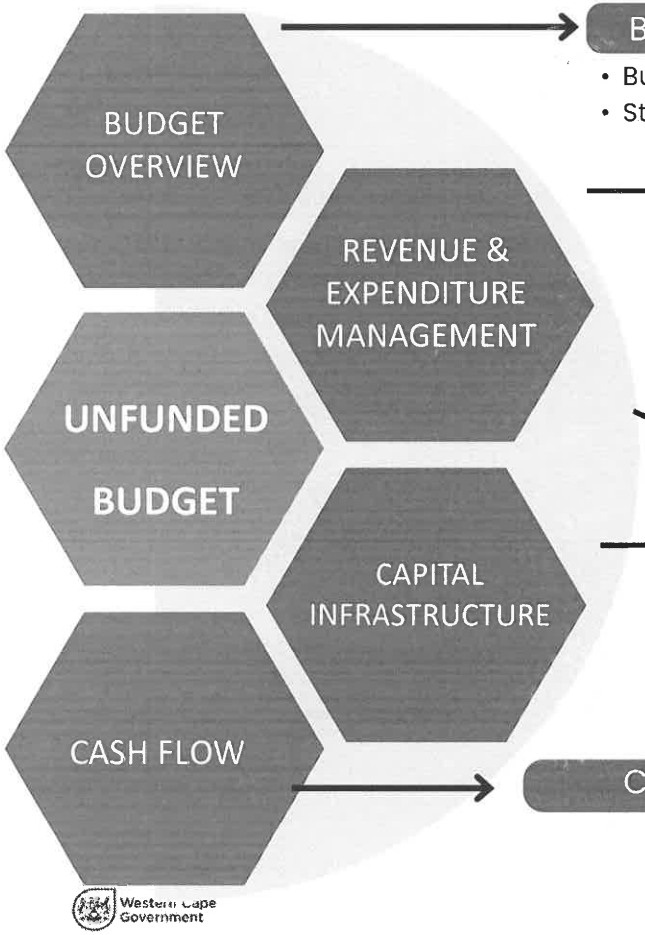
CAPITAL INFRASTRUCTURE

- Heavy reliance on grant funding with limited own funding capacity.
- Internally generated funding assumptions overstated vs cash position
- Capital budget remains constrained of total expenditure

CASH FLOW

- Control expenditure within approved limits to support financial sustainability
- Monitor variances closely and implement timely corrective actions
- Precautionary planning to maintain a collection rate of 85 per cent to remain sustainable in the current

ALIGNMENT WITH FRP TARGETS



BUDGET OVERVIEW

- Budget reflects initial progress in expenditure containment, but gains remain fragile.
- Strategic focus aligned to FRP pillars: financial sustainability, governance, and service delivery

REVENUE TAGETS

- FRP target: 88% collection rate - Budget assumption: 85% → shortfall risk
- Measures required: Strengthen credit control & enforcement, Improve billing accuracy & data cleansing and Accelerate Revenue Enhancement Strategy

EXPENDITURE TAGETS

- FRP requires strict cost containment and affordability discipline
- Risks identified: Contracted services above FRP limits and Weak control over overtime and allowances
- Positive: Reduction in operating expenditure in 2026/27

CAPITAL INFRASTRUCTURE

- FRP requires: Realistic capital funding aligned to cash-backed surpluses
- Risks: Over-reliance on grants and Overstated internally generated funding
- Need to prioritize revenue-generating and essential infrastructure projects

CASH FLOW

Western Cape Government

Supply Chain & Asset Management

1) Summary of Governance

- The Municipality has reviewed and approved key SCM-related policies, including the SCM, Preferential Procurement, FIDPM, and Asset Management Policies, **demonstrating commitment to governance compliance** and **policy oversight**.
- The **asset management framework** further **reflects positive lifecycle management** and control practices.

- **However, the municipality is encouraged to:**
- **Strengthen governance**, including the absence of SCM SOPs, delegation registers, and certain supporting policies.
- **To ensure alignment** with current **MFMA regulations and National Treasury requirements.**
- **Therefore**, ensure all SCM and related policies are aligned to MFMA, SCM Regulations, and applicable Treasury prescripts.

2) Procurement Planning & Contract Monitoring

- The draft **Procurement Plan broadly aligns** with **IDP priorities** relating to core service delivery areas such as water, sanitation, electricity, and housing.
- **However**, the Municipality **is encouraged** to **strengthen the alignment** between **budget allocations**, **procurement timelines** and **project scheduling** to further support effective implementation and proactive contract management.

3) Strategic Procurement Recommendations

- The Municipality continues to prioritise repairs and maintenance expenditure, **reflecting focus** on infrastructure sustainability and long-term asset management.
- Going forward, the Municipality **is encouraged** to **enhance contract management** and **strategic procurement practices further** to strengthen oversight, improve risk management and maximise value for money outcomes.

Thank you

Theewaterskloof
Municipality

THEEWATERSKLOOF MUNICIPALITY

2026 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT

Date:18 May 2026

IDP – 3 Specific Strategic Focus Areas – Requires Immediate Attention

SDF 1: FINANCIAL VIABILITY

We acknowledge the concern that financial sustainability remains under pressure, with key viability indicators not achieved in 2025/26.

Our commitment is to:

Implement targeted financial recovery interventions that directly address the root causes of underperformance.

Strengthen revenue collection mechanisms to improve cash inflows and reduce reliance on external funding.

Enhance liquidity management practices to safeguard operational continuity and maintain adequate reserves.

Improve creditor payment performance to rebuild trust, reduce penalties, and align with regulatory obligations.

Establish measurable recovery actions for 2026/27, with clear milestones and accountability structures to track progress and demonstrate improvement.

Strategic Capital Funding Projects (Key Drivers IDP / SDBIP)

- **Budget Facility for Infrastructure – Re-submission of Application**

Recommendation by NT:

Our recommendation, therefore, is that should you wish to resubmit, you ensure that all information stipulated in the BFI Circular is included and in the right format. Further work is required in relation to packaging the programme and finalising the feasibility study, so that projects at advanced stages are not disadvantaged by those at earlier stages. Resubmission should be considered once these elements have been addressed, in future BFI windows.

- **Capital Expenditure Framework (CEF)** – Alignment with Technical Infrastructure Master Planning / IDP / SDF / LTFP / MTREF periods over 10 years

Acknowledge misalignment and execution limitations.

Last update of CEF 2023-2024. Priority Item Town Planning / Technical / BTO

SDF 5: LOCAL ECONOMIC DEVELOPMENT

The Municipality recognises the importance of reviewing and aligning the Local Economic Development (LED) Strategy with future updates of the Integrated Development Plan (IDP), and this need has already been identified internally. In fact, provision for the review was included as part of the initial budget inputs.

However, the Municipality is currently facing significant financial constraints and is implementing a Financial Recovery Plan (FRP), which requires a strong focus on immediate priorities linked to financial stabilisation and essential service delivery. Within this context, the review of the LED Strategy has had to be postponed as the Municipality navigates the current rescue phase.

That said, the Municipality remains committed to revisiting and updating the LED Strategy as soon as the financial situation allows. In the meantime, any external funding or technical support to assist with this process would be greatly appreciated and would enable the Municipality to move forward with the review sooner.

2026/27 MTREF ASSESSMENT RESPONSE

Economic Development and Planning Responses

HUMAN SETTLEMENTS DEVELOPMENT GRANT (HSDG)

HSDG: Below is a detailed table for the 2026/27 Final HSDG allocation:

Theewaterskloof Local Municipality	**2026/27 Targets and Funding**		
HSDG Planned Projects	**Sites**	**Housing Units**	**Funding R'000**
Grabouw Rooidakke (1169) Tops Transfer @R160 in 2026/27	0	8	1,464
Greater Grabouw Rooidakke SEF	0	0	1,200
Grabouw Hillside (348) (121 + 227)	0	0	1,000
Greyton Erf 595 (538)(Yield reduced)(393)	0	0	1,000
Gypsy Queen (500)	0	0	1,000
Riviersonderend	0	0	1,000
Villiersdorp Destiny	0	300	81,000
Botriver Beaumont (1046) IRDP Services (Ph 2 774)	0	0	1,000
Riviersonderend Joeslovo Ext	0	0	500
TOTAL	**0**	**308**	**89,164**

Table 1: 2026/27 HSDG Final Business Plan: 21 January 2026

Economic Development and Planning Responses

HUMAN SETTLEMENTS DEVELOPMENT GRANT (HSDG) AND INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT (ISUPG) FINAL BUSINESS PLAN TARGETS AND FUNDING ALLOCATION

ISUPG: Below is a detailed table for the 2026/27 Final ISUPG allocation:

Theewaterskloof Local Municipality	**2026/27 Targets and Funding**	
ISUPG Planned Projects	**Sites**	**Funding R'000**
Greater Grabouw	0	100
Grabouw Iraq(456)	0	22,000
Grabouw Hillside (321) (102 + 219)	0	1,000
Villiersdorp Destiny Farm (1133)	343	50,417
Caledon Riemvasmaak (1014)	100	11,000
Rooidakke (1054)	0	500
TOTAL	**443**	**85,017**

Table 2: 2026/27 ISUPG Final Business Plan: 20 February 2026

Technical - Assessment Response (3.2.3)

Bulk Water Provision

Remains a significant concern, particularly in Villiersdorp where current yields are inadequate to meet projected future growth, risking potential supply shortfalls (under future growth scenarios). In Caledon, long-term expansion under high growth scenarios is similarly constrained by insufficient water sources, highlighting the need to explore additional supply options. Ageing infrastructure is driving high distribution losses, highlighting the need for urgent and comprehensive system upgrades. Limited capital funding, alongside ongoing vandalism and theft of infrastructure, is constraining the Municipality's ability to effectively address these challenge

WWTW

Limited funding constrains the Municipality's ability to meet rising basic service demands, particularly in informal settlements. Wastewater treatment works are operating beyond design capacity, requiring ongoing upgrades. Community priorities include extending sewer networks and upgrading pump stations. Vandalism and theft of infrastructure place additional strain on services and delay critical improvements.

Technical - Assessment Response (3.2.3)

Solid Waste

Non-compliance with permit conditions for landfill, transfer sites, and disposal facilities is identified as a key strategic risk. Vandalism and theft at transfer stations heighten security concerns and disrupt operations. Limited refuse removal fleet capacity may constrain effective waste management service delivery. Very high costs of rehabilitation and closure of decommissioned landfill sites.

- **Imminent COS on Solid Waste required – To determine breakeven over Medium to Long Term (Phase in tariff approach over 5 to 8 years).**

Roads and Stormwater

The Municipality faces substantial backlogs in road resurfacing and rehabilitation due to budget constraints. This underscores the need for more strategic resource allocation to prioritise infrastructure maintenance and development. Severely limited road budget allocation. Limited upgrading and maintenance stormwater capacity, which constrains the ability to progressively modernise systems and implement more climate resilient stormwater infrastructure.

Budget Comparison

Description	Final Budget			Draft Budget			Changes		
	2026/27 Medium Term Revenue & Expenditure Framework			2026/27 Medium Term Revenue & Expenditure Framework			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional									
Exchange Revenue									
Service charges - Electricity	179 259	193 600	209 088	179 259	185 354	191 286	-	8 246	17 803
Service charges - Water	125 279	135 301	146 125	125 279	129 538	133 684	-	5 763	12 442
Service charges - Waste Water Management	52 237	54 327	56 500	52 237	54 014	55 742	-	313	758
Service charges - Waste Management	52 158	54 244	56 414	52 158	53 931	55 657	-	313	757
Sale of Goods and Rendering of Services	21 751	22 621	23 526	12 219	12 634	13 039	9 532	9 987	10 488
Agency services	8 291	8 623	8 968	8 291	8 573	8 847	-	50	120
Interest earned from Receivables	28 561	30 129	31 794	28 561	29 532	30 477	-	597	1 317
Interest earned from Current and Non Current Assets	2 769	2 830	2 895	2 769	2 863	2 954	-	(32)	(59)
Rental from Fixed Assets	1 300	1 352	1 406	1 300	1 344	1 387	-	8	19
Licence and permits	76	76	76	76	79	81	-	(3)	(5)
Development Charges	1 000	1 040	1 082	1 000	1 034	1 067	-	6	15
Operational Revenue	3 725	3 874	4 029	3 725	3 852	3 975	-	22	54
Non-Exchange Revenue									
Property rates	179 291	188 255	197 668	179 291	185 387	191 319	-	2 869	6 349
Fines, penalties and forfeits	43 671	45 418	47 235	43 671	45 156	46 601	-	262	634
Transfer and subsidies - Operational	180 298	185 737	189 690	180 298	185 741	189 548	-	(4)	142
Interest	3 863	4 056	4 259	3 863	3 994	4 122	-	62	137
Operational Revenue	6 529	6 975	7 453	6 529	6 751	6 967	-	223	485
Gains on disposal of Fixed and Intangible Assets	872	-	-	872	901	930	-	(901)	(930)
Other Gains	18 840	3 840	3 840	18 840	19 481	20 104	-	(15 641)	(16 264)
Total Revenue (excluding capital transfers and contributions)	**909 771**	**942 299**	**992 047**	**900 238**	**930 159**	**957 787**	**9 532**	**12 140**	**34 260**

Budget Comparison

Description	Final Budget			Draft Budget			Changes		
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Expenditure							–	–	–
Employee related costs	322 024	344 723	369 062	314 715	325 417	335 833	7 309	19 306	33 229
Remuneration of councillors	14 614	15 199	15 807	14 271	14 757	15 229	343	442	578
Bulk purchases - electricity	152 140	167 354	184 089	152 140	157 313	162 347	-	10 041	21 743
Inventory consumed	44 402	47 312	50 440	44 402	45 911	47 381	-	1 401	3 059
Debt impairment	107 826	113 239	118 950	107 826	111 492	115 060	-	1 747	3 891
Depreciation, amortisation and impairment	40 079	41 683	43 350	40 079	42 063	44 123	-	(380)	(773)
Interest, Dividends and Rent on Land	52 465	35 071	33 930	45 678	47 231	48 742	6 787	(12 160)	(14 813)
Contracted services	67 582	66 760	69 607	66 568	68 832	71 034	1 014	(2 071)	(1 427)
Transfers and subsidies	12	-	-	12	12	13	-	(12)	(13)
Irrecoverable debts written off	15 816	16 864	17 985	15 816	16 354	16 877	-	510	1 108
Operational costs	88 979	92 486	96 174	90 310	93 380	96 368	(1 331)	(894)	(194)
Disposal of Fixed and Intangible Assets	0	0	0	0	0	0	-	-	(0)
Other Losses	3 680	3 680	3 680	3 680	3 805	3 927	-	(125)	(247)
Total Expenditure	**909 620**	**944 372**	**1 003 075**	**895 497**	**926 567**	**956 934**	**14 122**	**17 805**	**46 141**
Surplus/(Deficit)	**151**	**(2 073)**	**(11 028)**	**4 741**	**3 591**	**854**	**(4 590)**	**(5 664)**	**(11 881)**
Transfers and subsidies - capital (monetary allocations)	33 210	36 086	37 217	33 210	36 086	37 217	-	-	-
Transfers and subsidies - capital (in-kind)	40	-	-	40	-	-	-	-	-
Surplus/(Deficit) for the year	**33 401**	**34 013**	**26 189**	**37 990**	**39 678**	**38 070**	**(4 590)**	**(5 664)**	**(11 881)**

Finance

- Finance Department is reviewing all data strings, budget schedules and funding assumptions to improve alignment and compliance.
- Cash flow management, creditor payment prioritisation and revenue enhancement strategies are being monitored weekly.
- Management will continue to monitor collection rates, liquidity ratios and outstanding creditors against FRP targets.
- Capital planning will be prioritised within available funding envelopes to protect critical infrastructure and service delivery.
- Regular reporting to Council, Provincial Treasury and relevant oversight structures will continue.
- The Financial Department remains committed to restoring financial stability, improving governance and ensuring sustainable service delivery.

Finance

The Revenue Enhancement Strategy has been drafted and incorporates various workstreams aligned to the FRP.

The primary priorities outlined in the revenue enhancement strategy.

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- PRIORITY 1: SMART WATER METER STRATEGY
- PRIORITY 2: BUSINESS PROPERTY DATA VERIFICATION
- PRIORITY 3: INDIGENT MANAGEMENT & VETTING
- PRIORITY 4: STEENBRAS PROPERTY INTEGRATION
- PRIORITY 5: WATER METER AUDIT / VERIFICATION

The strategy was **workshopped by Council and management on 4 May 2026**, where the priority workstreams, investment requirements, projected revenue impact and implementation responsibilities were deliberated and refined. This collective engagement has secured both political and administrative ownership of the strategy and ensures alignment between the strategic intent and operational delivery.

The R2.50m WCFRSG smart meter allocation has been utilised to procure **700 smart water meters, which have been delivered to the Municipality and are scheduled for installation in the immediate term**.

Finance

- Impairment in past financial year was only recorded on Land and Buildings through the review of the valuation roll and on Landfill sites calculation based on physical inspections by a qualified consultant.

- Movable assets are repaired with in a year or disposed if the condition is not conducive for service delivery and therefore are not impaired.

- The infrastructure is difficult to determine as the information on the asset register cannot be linked to physical asset in the field, hence the reason the municipality applied for funding for a complete infrastructure physical verification and condition assessment. Upon confirmation of funding through the DORA of R1.5 million for the 2026/2027 financial year, the municipality has started the SCM process. The tender was advertised on the 8th of May 2026 and closes on the 29th of May 2026.

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Finance

Asset Management Policy:

- A response letter was drafted and submitted to Provincial Treasury to request templates to improve AM Policy. To date none was received. The municipality is also unsure as to what changes/improvements need to be made to the AM policy as Provincial Treasury has not shared their assessment with the municipality.

ISO 55001:

- The area of concern is to allocate the asset is the field to link all ISO 55001 requirements to an asset. The municipality has advertised on the 8th of May 2026 a tender to invite prospective bidders to tender for the infrastructure completeness and conditional assessment to improve the data on the asset register. This will also be able to highlight areas that need upgrade or replacement and therefore influence the IDP, Procurement Plan and Budget.

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Finance

Contract Management

Included in updated SCM Policy for the 2026/27 financial year

- Contract Management Monitoring reporting to be performed through SCM (Centralised)

Turn-around time of tenders

The turn-around time of tenders are being addressed in updated SOP for the 2026/27 financial year

- Time will be allocated to each phase within the tender process from submission of specifications to award of tender. This will assist in reducing the current time spent on the finalisation of tender process

Monitoring of the Procurement Plan

SCM Manager compiled a Procurement Plan Monitoring Working Paper for implementation for the 2026/27 financial year.

- Status of tenders will be communicated on a monthly basis as part of Dashboard Reporting to all Contract Owners and Managers to provide their comment on their specific projects as per the procurement plan. This will be driven by SCM.

Finance

Capital Expenditure Committee

- In addition to the above, SCM also suggest the establishment of a Capital Expenditure Committee driven through the Office of the MM and CFO.
- Committee meetings can be held monthly.
- To deal with the progress and status of tenders / procurement process to ensure complete capital spending at year-end.
- This will also create a platform where departments can raise their shorting comings or need for assistance to ensure full capital spend.
- This is an extra monitoring tool to ensure departments are committed the timelines as per the approved procurement plan.

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2026 Local Government Elections: Readiness and Risks

2026 Local Government Elections: Readiness and Risks

- In terms of Section 29(2) of the Local Government: Municipal Structures Act, 1998 provides that the first meeting of the council must be called within 14 days after the Council has been declared elected.
- A draft Agenda with all the relevant annexures for this meeting will be compiled before the 4th of November 2026 and the date of the first meeting will be determined as soon as the Council has been declared elected to ensure that Theewaterskloof Municipality comply with Section 29(2).
- As soon as the names and contact information of the elected Councillors are available, the Agenda of the first meeting of Council will be distributed.
- Alle the necessary arrangements will be put in place to ensure that the first meeting of the newly elected Council adhere to all legislative requirements (election of Speaker/Executive Mayor/Executive Deputy Mayor/Representative to the ODM, etc).
- As soon as the Council Representatives to the Overberg District Municipality are elected during the first meeting, the names and contact information will be forwarded to the ODM to ensure that they can comply with Section 29(2).

- Ensure that all Councillor attend the Councillor Induction Programme arranged by SALGA to enhance awareness of the municipal systems, procedures and processes to Councillors in order for them to perform their functions with confidence.
- Already started with the process for the election of Ward Committee Members within the 120 days after the Municipal Election. (14 Wards with 10 Ward Committee Members per Ward) Training will also be arranged by the Department of Local Government: Public Participation and Ward Committees for the elected Ward Committee Members.
- RISKS: Tools of Trade for Councillors – FRP implementation in Theewaterskloof Municipality – Might happen that funding is not available for the procurement of 14 new laptops for the elected Councillors – all documentation are distributed electronically to all the Councillors (Agendas/Minutes are distributed via email to Councillors / Attending of virtual meetings, etc.)

Annexure B

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Jacky Smith

From: Sanet Lötter
Sent: Tuesday, 07 April 2026 08:48
To: TWK Budget
Cc: Rev Devine Ward
Subject: FW: Budget Inclusion
Attachments: 03 March 26 Walkway Budget Proposal.docx

From: Rev Devine Ward <devineward@gmail.com>
Sent: Saturday, 04 April 2026 08:41
To: Sanet Lötter <sanetlo@twk.gov.za>
Subject: Budget Inclusion

You don't often get email from devineward@gmail.com. Learn why this is important

Hi Sanet,

Thank you for your email address. I typed upmy request for something to be included in the upcoming budget. I do hope it will fall on favourable ears, and we can help improve our beautiful town.

Kind Regards
Rev Ward

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Mrs RH Ward
197 Vineyard
Theewaterskloof Country Estate
Villiersdorp
6848

28th March 2026

Theewaterskloof Municipality
Villiersdorp Draft Budget Participation

To Whom It May Concern:

As a citizen of Villiersdorp for more than 20 years, I wish to request as a matter of urgency the inclusion in the budget for a proper pedistrian pathway mainly for the local citizens, but as an attraction to visitors.

There are many farm employees, and their families that use the roads to walk, ride bicycles, push children in prams, and last, but not least wheelchair users! I challenge you to at least walk 100 meters on this surface without feeling like you are walking on nails. I've done so regularly, so know what it feels like. There are also many cyclists who use this road at their own peril, as there is no hard shoulder and vehicles do not always consider a 'wide berth' when passing.

We have three roads R43 from Hermanus, R43 from Worcester and R45 from TWK bridge all leading in to Villiersdorp, each one flanked by farms with employees not all who own motor vehicles. I would like to see a concerted effort from the municipality to provide safe pedestrian and non motorised pathways for our fellow citizens to access the town safely. This would also provide a more safe environment for the children walking to and from shcool.

I believe the pathway can be constructed with an interlocking block system with proper drainage between the road and the walkway which will go a long way to providing longevity for both.

I look forward to your favourable response and the inclusion of the local individuals in building these paths.

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Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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6 Plein Street, PO Box 24 Caledon, Western Cape, 7230
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Website: www.twk.gov.za

28 May 2026

Mrs RH Ward
197 Vineyard
Theewaterskloof Country Estate
Villiersdorp

Email:

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2026-2027

Thank you for your submission and for taking the time to highlight the need for safer pedestrian and non-motorised access routes in and around Villiersdorp.

Your concerns regarding the safety of pedestrians, cyclists, school children and persons with mobility challenges are noted and appreciated. The Municipality recognises the importance of safe and accessible infrastructure, particularly in areas where residents rely on walking and other non-motorised forms of transport to access essential services.

As outlined in the 2026/2027 Draft Budget, the Municipality is currently operating within a constrained financial environment, with a strong focus on restoring financial sustainability while continuing to deliver essential services. Although the capital budget has been limited to ensure affordability, inputs such as yours are important in guiding future planning and prioritisation.

Your proposal regarding the development of dedicated pedestrian pathways, including your suggestions on design and local labour involvement, has been recorded and will be considered as part of ongoing infrastructure planning processes and future budget cycles.

The Municipality recently concluded a round of public participation engagements during April 2026 and there will be additional opportunities for residents to provide further inputs. We encourage you to continue participating in these processes to ensure that your concerns remain part of the broader community discussion.

We thank you once again for your constructive input and your continued interest in the development and safety of Villiersdorp.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised was further deliberated on at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, will be tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We thank you for your engagement.

Yours in Service Delivery,

.....

Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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Jacky Smith

From:	Lizell Kilowan on behalf of Speaker
Sent:	Monday, 13 April 2026 09:51
To:	TWK Budget; Jacky Smith; Ashwille Riddles
Subject:	FW: Formal submission on the Draft Budget 2026/2027 insofar as it concerns Riviersonderend
Attachments:	2026_ TWK _ Draft Budget_Draft Budget Item_2027_31 March 2026.pdf

From: Diane Bell <drbell2901@gmail.com>
Sent: Sunday, 12 April 2026 09:12
To: Municipal Manager <mm@twk.gov.za>; Annette Swart <AnnetteSw@twk.gov.za>; Speaker <speaker@twk.gov.za>; Executive Mayor - TWK Municipality <Mayor@twk.gov.za>
Cc: Anton.Bredell@westerncape.gov.za
Subject: Formal submission on the Draft Budget 2026/2027 insofar as it concerns Riviersonderend

You don't often get email from drbell2901@gmail.com. Learn why this is important

Dear Executive Mayor, Speaker, Municipal Manager and Chief Financial Officer

I write to submit this formal representation on the Theewaterskloof Draft Budget 2026/2027, specifically insofar as it affects Riviersonderend.

Having considered the draft budget, I note that the proposed capital budget for 2026/2027 is materially lower than the adjusted capital budget for 2025/2026. In those circumstances, it is particularly important that the basis for town-level allocations be clearly set out and properly explained so that residents are able to assess the budget in a meaningful and informed manner.

The Capital per Town 2026–2027 table reflects an allocation of R6,214,838 to Riviersonderend, representing 15% of the total capital budget. While the table sets out the allocations across the various towns and categories, the draft budget does not, on its face, sufficiently explain the basis on which the allocation to Riviersonderend has been determined relative to the allocations made elsewhere. Without that explanation, residents are not properly placed to assess whether the allocation adequately reflects local infrastructure requirements, service delivery pressures, compliance-related needs, or other relevant municipal priorities.

I further note that the project schedule reflects "Upgrading RSE WTP" as a significant medium-term project for Riviersonderend. That investment is noted and welcomed. However, the same schedule also refers to "Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1", yet no amount is reflected in the visible budget columns for that item in the draft table. I accordingly request specific clarification as to whether that project is funded elsewhere in the budget, deferred to a later financial year, or not budgeted for in 2026/2027.

In addition, the budget narrative records that Caledon has a licensed waste site, while Genadendal, Greyton and Riviersonderend are recorded as "not permitted yet". This raises a further concern in relation to Riviersonderend, as the draft budget does not clearly identify what funded remedial, compliance-related, or operational steps are intended to address that position.

My concerns may therefore be summarised as follows:

1. The draft budget does not adequately explain how the capital allocation to Riviersonderend was determined.

2. It is unclear from the visible draft tables what provision, if any, has been made for the Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1 project in 2026/2027.

3. The draft budget does not clearly indicate what funded steps are planned to address the waste-site permitting position in Riviersonderend.

In the circumstances, I respectfully request that, before the final budget is adopted by Council, the Municipality provide:

1. A clear written explanation of how the capital allocation to Riviersonderend was determined.

2. Clarification on the budget status of the Upgrade of RSE Waste Water Treatment Works (WWTW) Phase 1 project.

3. A town-specific explanation of what projects and funding are intended to address Riviersonderend's waste-site permitting position.

4. Any further information necessary to enable the public, and Riviersonderend residents in particular, to assess whether the draft budget fairly and adequately provides for the town's identified needs.

I further record that I have copied Minister Anton Bredell, Western Cape Minister of Local Government, for purposes of provincial oversight.

I request that this submission be formally recorded as part of the public participation process on the Draft Budget 2026/2027 and be placed before Council for consideration prior to the adoption of the final budget.

Yours faithfully

Professor Diane Bell

4 Kamma Street, Riviersonderend

084 330 4586

ianstbell@gmail.com 113

Theewaterskloof Municipality

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28 May 2026

Professor Diane Bell
4 Kamma Street
Riviersonderend

Email: ianstbell@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2026-2027

Thank you for your detailed and considered submission on the Theewaterskloof Municipality's Draft Budget 2026/2027, specifically in relation to Riviersonderend.

We acknowledge and appreciate the depth of your engagement as well as the clarity with which you have raised your concerns. Your submission has been formally recorded as part of the public participation process and will be included for consideration before the final adoption of the budget.

As outlined in the Mayor's foreword to the draft budget, the Municipality is currently operating within a constrained financial environment, with a reduced capital envelope aimed at ensuring affordability and long-term financial sustainability. In this context, capital allocations across towns are informed by a combination of factors, including infrastructure condition assessments, regulatory and compliance requirements, service delivery priorities as well as available funding.

Your request for greater transparency regarding the basis of the capital allocation to Riviersonderend is noted and the Municipality will take this into account.

With regard to the Upgrade of the Riviersonderend Waste Water Treatment Works (WWTW) Phase 1, your query on the reflected budget provision has been noted. Clarification in this regard will form part of the internal review and refinement process currently underway as inputs from the public participation phase are consolidated.

Similarly, your concerns relating to the waste-site permitting status in Riviersonderend, and the need for clearer indication of funded compliance and remedial steps, are acknowledged. These matters will receive attention within the Municipality's broader

planning and compliance frameworks and your input will assist in ensuring improved clarity in future budget documents.

The Municipality recently concluded a round of public participation engagements during April 2026 and further opportunities for engagement will be made available. We encourage your continued participation in these processes.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised were further deliberated at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, was tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We thank you once again for your constructive and valuable contribution.

Yours in Service Delivery,

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THEEWATERSKLOOF MUNICIPALITY

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Sent:	Monday, 13 April 2026 09:52
To:	TWK Budget; Jacky Smith; Ashwille Riddles
Subject:	FW: Formal submission on the Draft Budget 2026/2027 insofar as it concerns Riviersonderend
Attachments:	2026_ TWK _ Draft Budget_Draft Budget Item_2027_31 March 2026.pdf

From: Ian Bell <ianstbell@gmail.com>
Sent: Saturday, 11 April 2026 21:19
To: Municipal Manager <mm@twk.gov.za>; Annette Swart <AnnetteSw@twk.gov.za>; Speaker <speaker@twk.gov.za>; Executive Mayor - TWK Municipality <Mayor@twk.gov.za>
Cc: Anton.Bredell@westerncape.gov.za
Subject: Formal submission on the Draft Budget 2026/2027 insofar as it concerns Riviersonderend

You don't often get email from ianstbell@gmail.com. Learn why this is important

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Yours faithfully

Ian Stewart Bell
4 Kamma Street, Riviersonderend
084 330 4586
ianstbell@gmail.com

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28 May 2026

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4 Kamma Street
Riviersonderend

Email: ianstbell@gmail.com

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Thank you for your detailed and considered submission on the Theewaterskloof Municipality's Draft Budget 2026/2027, specifically in relation to Riviersonderend.

We acknowledge and appreciate the depth of your engagement as well as the clarity with which you have raised your concerns. Your submission has been formally recorded as part of the public participation process and will be included for consideration before the final adoption of the budget.

As outlined in the Mayor's foreword to the draft budget, the Municipality is currently operating within a constrained financial environment, with a reduced capital envelope aimed at ensuring affordability and long-term financial sustainability. In this context, capital allocations across towns are informed by a combination of factors, including infrastructure condition assessments, regulatory and compliance requirements, service delivery priorities as well as available funding.

Your request for greater transparency regarding the basis of the capital allocation to Riviersonderend is noted and the Municipality will take this into account.

With regard to the Upgrade of the Riviersonderend Waste Water Treatment Works (WWTW) Phase 1, your query on the reflected budget provision has been noted. Clarification in this regard will form part of the internal review and refinement process currently underway as inputs from the public participation phase are consolidated.

Similarly, your concerns relating to the waste-site permitting status in Riviersonderend, and the need for clearer indication of funded compliance and remedial steps, are acknowledged. These matters will receive attention within the Municipality's broader planning and compliance frameworks and your input will assist in ensuring improved clarity in future budget documents.

The Municipality recently concluded a round of public participation engagements during April 2026 and further opportunities for engagement will be made available. We encourage your continued participation in these processes.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised were further deliberated at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, was tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We thank you once again for your constructive and valuable contribution.

Yours in Service Delivery

.....
Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

Jacky Smith

From: Berdean Lewis <deanvor@gmail.com>
Sent: Monday, April 13, 2026 8:36 PM
To: TWK Budget
Subject: Draft Budget: Comments and clarification

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Theewaterskloof Local Municipality,

RE: Draft Budget

Following our recent attendance at the community meeting, we would like to request formal clarification on the following matters:

Roads and Infrastructure
We have noted a lack of provision for permanent road repairs. Previous maintenance efforts involved filling potholes with rocks rather than sustainable solutions. We request a commitment to professional maintenance standards, including cutting out damaged sections and applying tar and road sealing. Private households and business ratepayers contribute a large portion in rates and taxes, and we do not see this working for us or resulting in improvements to road surfaces. The current road conditions are causing vehicle damage and significantly affecting ratepayers and businesses in industrial areas. We invite representatives to inspect these areas to assess the impact on those who contribute substantially to local revenue.

Water Pipe Maintenance
Frequent pipe bursts result in significant water loss from aging infrastructure. Given that water is a scarce resource, we request information regarding the budget allocated for a systematic upgrade of these pipes to prevent further waste.

Support for Pensioners
We would like to inquire about available tax rebates for pensioners. As the cost of living and rates increase while pensions remain stagnant, there is deep concern regarding the long-term affordability for residents to remain in their homes.

The Destiny Project
We seek clarification on the projected impact of the Destiny Project on the broader Villiersdorp community. Specifically, we would like to know if this initiative will lead to an extension of the existing informal settlement and how this might affect residential and business property values, as well as future investment in the town.

We look forward to your response regarding these concerns.

Best regards,
Mr & Mrs Lewis



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Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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Tel: +27 (28) 2143300 | Fax: +27 (28) 2141289
Website: www.twk.gov.za

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28 May 2026

Ms. Berdean Lewis
Villiersdorp

Email: deanvor@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2026-2027

Thank you for your engagement at the recent community meeting and for taking the time to submit your concerns in writing. The matters you have raised are important and we acknowledge the impact they have on residents, businesses and the broader community in Villiersdorp.

With regard to roads and infrastructure, the Municipality recognises the frustration around the current condition of road surfaces and the need for more durable, long-term maintenance solutions. As reflected in the Draft Budget 2026/2027, the capital programme has been reduced in order to ensure affordability and financial sustainability.

This has required a prioritisation of available resources across competing service delivery needs. Your request for improved maintenance standards and targeted attention to key economic areas such as industrial zones is noted and will form part of ongoing planning and prioritisation discussions.

In terms of water pipe maintenance, ageing infrastructure and recurring pipe bursts remain a challenge across the municipality. Within the current financial constraints, provision has been made for ongoing maintenance and repairs, while longer-term upgrades are considered in a phased manner as funding allows. Your concern regarding water losses and the need for systematic upgrades is fully acknowledged and will be taken into account in future planning.

Regarding support for pensioners, the Municipality is aware of the increasing financial pressure on vulnerable residents. Existing relief measures, including rebates for qualifying indigent and pensioner households, remain in place in line with municipal

policy. We encourage residents to engage directly with the relevant municipal offices to ensure they are registered and receiving any applicable support.

With respect to the Destiny Project, your request for clarity on its potential impact on Villiersdorp is noted. While this matter extends beyond the scope of the draft budget itself, your concerns regarding spatial impact, property values and future investment are understood. These inputs will be shared with the relevant departments for consideration as part of broader planning and stakeholder engagement processes.

The Municipality recently concluded a round of public participation engagements during April 2026. Further opportunities will be provided and we encourage your continued participation so that these matters can remain part of the formal process.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised were further deliberated at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, was tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We appreciate your constructive input and your continued interest in the development of Villiersdorp.

Yours in Service Delivery

.....
Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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Jacky Smith

From: jacvisser <jacvisser@mweb.co.za>
Sent: Monday, 20 April 2026 10:19
To: TWK Budget
Subject: Objection to budget
Attachments: Objection to Draft Budget 2026_2027 (1).pdf

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

Good day,

Please can you kindly delete my previous correspondence, I accidentally sent my incomplete letter. Attached is the correct one.

Best regards
Jacqui Visser

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16 de la Vigne Street
Riviersonderend, 7250

Date: 18 April 2026

To: Theewaterskloof Municipality

Objection to Draft Budget 2026/2027

To whom it may concern,

Following the public participation meeting in Riviersonderend on the 8th April, I wish to object to the proposed increases.

When asked how these figures were decided upon, considering that the rate of inflation for 2025/2026 was never higher than 3,7%, TWK informed that part of the process involved comparisons with neighboring municipalities, as well as Cost of Supply studies. These studies focussed primarily on electricity and water, and did not address refuse, sewage or rates.

Following is a table which compares the TWK increases with neighbouring municipalities:

	TWK	Overstrand	Langeberg	Hessequa	CAM
Assessment Rates	5	5	3,7	4,5	3,7
Water	8	5	3,7		3,7
Sewerage	4,5	5	3,7	4,5	3,7
Refuse	11,92	5	8	4,5	3,7
Electricity	8	8,5	9	7	9

TWK has the highest increase in the region.

Riviersonderend has historically been very affordable, and has therefore attracted mostly lower income and retired property owners. Job opportunities are extremely limited. The town's potential for expansion beyond the urban limit is zero. TWK have earmarked the town as an area with little or no growth potential. Most property owners are retired on fixed pensions. My concern is that these year on year, above inflation increases are simply not sustainable in the long term. Faced with paying rates or putting food on table, TWK will find their rate of revenue collection falling lower than the current 80%.

Looking at actual figures over the last 10 years, the average increase in rates was 9%, which is double that of the average rate of inflation over the same time period, being 4,5%. These figures exclude electricity.

The level of service delivery over the last 10 year period, in which I have been a resident of Riviersonderend, has become less efficient and more wasteful of resources. There is no evidence of preventative maintenance, which would save money in the long term. It seems that it is far easier to continue to place the burden completely on the taxpayer than to implement basic management procedures.

I respectfully request that you consider lowering the increases in line with other municipalities, if not in line with inflation.

Best regards
Jacqui Visser
Resident and Business Owner

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Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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28 May 2026

Ms.Jacqui Visser
16 de la Vigne Street
Riviersonderend

Email: jacvisser@mweb.co.za

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2026-2027

Thank you for your participation in the public meeting held in Riviersonderend on 8 April 2026 and for taking the time to submit your detailed concerns regarding the Draft Budget 2026/2027.

The Municipality acknowledges the pressures currently being experienced by many households, particularly pensioners and residents on fixed incomes. We recognise that tariff and rates increases have a direct impact on affordability, especially in smaller towns where economic growth opportunities remain limited. Your concerns in this regard are understood and appreciated.

As outlined during the public participation process and reflected in the Mayor's foreword to the draft budget, the Municipality is currently operating within a constrained financial environment while implementing a Financial Recovery Plan aimed at restoring long-term financial sustainability. In this context, tariff considerations are informed by a range of factors, including rising operational costs, ageing infrastructure, bulk service increases, regulatory requirements and the need to maintain essential service delivery.

The concern you raise regarding the cumulative impact of above-inflation increases over time, particularly in relation to rates affordability and revenue collection, is an important one and forms part of the broader considerations currently being assessed through the public participation process.

We also note your comments regarding service delivery standards, preventative maintenance and operational efficiency. The Municipality recognises that residents expect visible value and sustainable infrastructure management alongside tariff

adjustments. These concerns have been recorded and formed part of the feedback considered before the final adoption. We can assure you that the municipality aims to structure tariffs in a way that promotes fairness and equity, while still recovering the actual cost of supply. Our decisions were also informed by a cost of supply study conducted, while trying to keep it as affordable as possible for consumers.

We thank you once again for your constructive submission and for engaging with the Municipality on matters affecting the future sustainability of our communities.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised were further deliberated at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, was tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We appreciate your constructive input and your continued interest in the development of Riviersonderend.

Yours in Service Delivery

.....
Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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Jacky Smith

From:	SW Visser <sw.visser@gmail.com>
Sent:	Monday, 20 April 2026 11:40
To:	TWK Budget
Cc:	Speaker; Executive Mayor - TWK Municipality; GW Hermanus; Ashwille Riddles; caledonbbv@gmail.com
Subject:	KOMMENTAAR/BESWAAR: KONSEPBEGROTING en -TARIEWE vir 2026/27
Attachments:	BriefTWK Begroot 2026-27 (1).doc

Goeiedag aan almal.

Hierby aangeheg is my kommentaar/beswaar met betrekking tot TWK se Konsepbegroting en -tariewe vir 2026/26.

U gedetaileerde terugvoering daarop word afgewag.

Groete.

SW Visser
082 588 1814

Virus-free.www.avast.com

20 April 2026

Die Speaker, Uitvoerende Burgemeester en Raadslede
Wnde. Munisipale Bestuurder
Wnde. Hoof Finansiële Beampte

Theewaterskloof Munisipaliteit
Posbus 24
CALEDON
7230

Menere en Dames,

KOMMENTAAR/BESWAAR teen KONSEPBEGROTING en TARIEWE vir 2026/27

Ek verwys na die konsepbegroting vir 2026/27 soos gepubliseer op TWK se webtuiste.

In die eerste plek kry 'n mens die indruk dat die proses vir kommentaar/besware, 'n blote formaliteit is wat net afgehandel moet word want ten spyte van insette wat jaar-na jaar ingedien word, gebeur daar net mooi niks – al wat 'n mens dálk terugkry is 'n niksseggende (en meestal 'n generiese) antwoord daarop waarin géén verduideliking gegee of redes uiteengesit word nie.

Die "Let's Talk Finance"-vergadering van 9 April 2026 het ook niks opgelewer nie en was 'n effek 'n uiters groot frustrasie.

Ek het maar net bolangs gekrap maar daar is enkele aspekte waarop ek graag kommentaar wil lewer vir u oorweging, voor finalisering van die finale begroting vir 2026/27:

1. Personeelgetalle en -kostes:

In die 2025/26-begrotingsdokumente was daar te kenne gegee dat personeelgetalle met ±10% besnoei sou word (verwys Table SA24 op bls. 64 daarvan).

Daarvan het klaarblyklik net mooi niks gekom nie! Inteendeel, sedertdien en volgens die 2026/27-dokumente (op bls. 66) het die getalle soos volg verander:

Boekjaar	**Positions**	Permanent	Contract	**Total**
2024/25 (bls **64**)	**786**	632	150	**782**
Maar toe verander iets in 2024/25 se inligting?				
2024/25 (bls. **66**)	**786**	688	170	**858**
2025/26 (bls. 66)	**736**	659	161	**820**
2026/27 (bls. 66)	**744**	699	181	**880**

Dis moeilik om hierdie syfers te vertolk en sin daarvan te maak *want*:

- is die kontrakposte ingesluit by die totale "**Positions**", *of nie?*
- indien nie, lyk dit asof daar wel 'n poging was om personeelgetalle te besnoei maar dan lyk dit weer asof die "**Contract**"-poste oormatig gebruik word net om getalle weer aan te vul wat dan boonop die "**Positions**" vêr oorskry?
- vanaf die aanvanklike syfers vir 2024/25 na 2026/27 is daar 'n groei van **10.6%** in permanente poste en **20.7**% in kontrakposte. Wat het verander en wat noodsaak hierdie skokkende groei in personeelgetalle en gevolglike kostes?
- wat is die doel en nut daarvan om die aantal **posisies** te bepaal as die totale **permanente**- en **kontrak**poste die totale aantal **posisies** deurlopend en noemenswaardig oorskry? *Dit lyk vir my baie na ongemagtigde uitgawes?*

Soos ook in 2025/26 se begroting, maak die berekeninge vir 2026/27-personeelkostes weereens nie sin nie.

(i) Uit die personeelgetalle soos hierbo opgesom, maak u voorsiening vir 'n styging van 7.32% in personeelgetalle (vanaf 820 na 880).

(ii) U begroot (net soos ook vir die 2025/26-boekjaar) vir 'n totale verhoging van 7.25% (CPI van 4.0% +0.75 +2.5%). (verwys bls. 48 – Overview of Budget Assumptions).

Die personeelgetalle EN die personeelvergoedings styg dus volgens u eie dokumente. As dit dan so is – hoe is dit moontlik dat die "Employee Cost" dan kan daal van R315 416 na R314 715 [verwys Budget Summary (Table A1) op bls. 12]?

Die aantal raadslede bly dieselfde en daar word begroot vir 'n verhoging van 6%. Weer is dit onduidelik hoe die kostes dan kan daal vanaf R15 017 na R14 271?

Die "Adjusted budget", "Full year Forecast" en "Pre-audit outcome" lyk deurgaans na 'n "copy & paste"-oefening en dit veroorsaak verdere wantroue in die begrotingsproses.

Hierdie tipe somme skep wantroue in die geldigheid van die begroting. Dit is waarskynlik verder ook die aanloop tot en die oorsaak van 'n vroeë en voortydige aansuiweringsbegroting *baie vroeg* in die 2026/27-boekjaar wanneer daar dan geld rondgeskuif moet word en werklike dienslewering daardeur in die slag bly.

Verder moet ek beklemtoon dat salarisverhogings van tot 7.25% regtig buitensporig is en baie ongevoellig is teenoor die publiek. Die gemiddelde VPI vir 2025 was 3.2%. Menige mense het of nie 'n werk nie, of is nie so gelukkig om wel 'n verhoging te kry nie, of as hulle baie gelukkig is, dalk so 3.5% verhoging gaan kry.

2. Elekrtisiteitstariewe:

Die aanduiding word gegee dat die (konsep)voorgestelde tariewe vir elektrisiteit 'n styging wat **8%** verteenwoordig.

In die eerste plek klink dit baie verdag en kan ek nie bepaal hoe u op die beweerde gemiddelde van **8%** styging uitkom nie.

Die voorgestelde tariefaanpassings wissel %-gewys oor die totale spektrum. Daar is 'n magdom scenario's hoe dit elke verbruiker se rekening gaan affekteer want daar is tariewe wat met enigiets tussen 2.91% en 32.25% gaan styg en ander tariewe wat weer met enigiets tussen 1.98% en 44.50% gaan daal. My voorgevoel is dat die gemiddelde tariefverhoging neerkom op 'n ±12% styging?

Wat die berekening van die "**8%**-som" verder kompliseer is die feit dat die verwagte inkomste met 6.9% sal styg (R198 188 na R211 960). Hoe kan 'n 8% verhoging net 6.9% meer inkomste oplewer?

In kort – hoe het u bepaal dat ektrisiteitstariewe met gemiddeld 8% gaan styg?

Hierdie beweerde **8%** lyk maar na 'n oë verblindery en weerspieël vermoedelik nie die ware toedrag van sake nie. Of is dit net 'n manier om verbruikers te paai omdat dit onder NERSA se riglynkoers van 9.01% is?

3. Vullisverwydering-, Riolering- en Watertariewe:

(i) Vullisverwydering:

'n Verhoging van **11.92%** is uiters skokkend! Ek kan nérens in die "Overview of Budget Assumptions" enige verduideliking kry wat hierdie buitensporige verhoging kan regverdig nie? So 'n verhoging is totaal onaanvaarbaar!

(ii) Riolering:

Dis die enigste diens waarvan die verhoging (**4.5%**) redelik en billik voorkom.

(iii) Water:

Die voorgestelde **8%** styging is weereens buitensporig.

Die grootmaat aankoopkoste vanaf Overberg Water styg met ±10%. In die geweegde gemiddelde is dit maar net 'n deeltjie van die totale kostes – wat anders styg dan so baie wat 'n **8%** tariefverhoging sou verg?

Wat het u genoop om tariewe so drasties te verhoog in hierdie moeilike ekonomiese omgewing?

Ek maak derhalwe weereens ernstig beswaar teen die voorneme om elektrisiteitstariewe met "8%", water met 8% en vullisverwydering met 'n ongelooflike 11.92% te verhoog.

Ek kan nêrens die **verspreidingsverliese** van elektrisiteit en water opspoor nie.

My voorgevoel is dat hier ook 'n "verrassing" skuil wat ernstige finansiële implikasies tot gevolg het.
Hoe lyk die verliese en wat word gedoen om dit onder beheer en binne aanvaarbare standaarde te kry?

Die tariewe is onder die huidige ekonomiese omstandighede totaal buite perke en onbekostigbaar vir die deursnee verbruiker. U is besig om die spreekwoordelike "melkkoei te versmoor" en dit gaan tot gevolg hê dat u stelselmatig minder geld gaan in om die "begrotingsdroom" in dienslewering om te skakel.

U is ook sekerlik daarvan bewus dat die koste van munisipale dienste 'n groot effek het op die plaaslike ekonomie. Afgesien van die onbekostigbaarheidsfaktor vir normale verbruikers, striem dit ook die privaatsektor en sal beleggers van buite TWK, waarskynlik 'n paar keer dink voor hulle in TWK se regsgebied sal kom belê. Kyk maar net na die rekeningvoorbeelde op bls. 121 – hoe kan daar verwag word dat die sg. "Large" besigheid 'n gemiddelde tariefverhoging van 13.24% moet absorbeer en dan nog werksgeleenthede ook moet skep?
TWK wurg en versmoor die ekonomiese aktiwiteite en enige potensiële ontwikkeling in die TWK-regsgebied. Gaan kyk 'n bietjie hoe ontwikkel dit in Overstrand en Kaap Agulhas, en dan sal u verstaan dat daar iets ernstig fout is in TWK!

Ek kan verstaan dat daar kruissubsidiëring tussen die sogenaamde "*kan betalers*" en die sogenaamde "*kan nie betalers*" en ook skuldafskrywings is, maar wanneer is dit die laaste strooi wat die kameel se rug gaan breek. In die proses word die "*kan nie betalers*" net meer en meer en die sg. "*kan betalers*" word ál minder. Dis 'n bose kringloop wat afstuur op 'n ramp! Wie in TWK se bedieningsgebied kry jaarliks 'n verhoging wat hierdie buitensporige tariefverhogings kan ewenaar en bekostig?

Die koste van gratis dienste aan die "*kan nie betalers*" behoort beperk te word tot die "**Equitable Share**"-toekenning wat jaarliks van Nasionaal ontvang word. Die koste van gratis dienste behoort dus nie enige effek op die tariewe vir ander verbruikers te hê nie. Die omvang van gratis dienste moet dus beperk word tot 'n maksimum gelykstaande aan die "Equitable Share"-toekenning, want dit is die doel van hierdie toekenning.

Dit is ook nie asof die TWK-belastingbetaler/verbruiker juis iets beleef wat verbeter nie. Kyk maar hoe gaan die infrastruktuur agteruit en algemene dienslewering verswak by die dag. 'n Mens sukkel selfs al meer en meer om antwoorde te kry op navrae! E-posse word in baie gevalle net eenvoudig geïgnoreer. Dis gewoonlik die eerste teken dat daar duistere motiewe is! Nie almal is daaraan skuldig nie maar dis hoog tyd dat die amptenary (en raadslede) besef en verstaan dat hulle **in diens van die publiek is** – die publiek is nie hulle vloermatte en/of melkkoeie nie!

Watter planne/maatreëls het TWK in plek om effektiwiteit en produktiwiteit te verbeter om sodoende kostestygings te verlaag in plaas van tariewe die hoogte in

te jaag? Die geheim is om die uitgawes aan te pas by die (realisties) verwagte inkomste en NIE om die inkomste aan te pas by onnodige en buitensporige uitgawes nie.

Ek wil nie onnodig kritiseer nie want ek ken nie al die feite nie. Maar, dit maak net nie vir my sin as ek kyk na die inligting op tabel SA24 nie. Personeelgetalle word jaarliks net meer en meer en meer. En as ek deur die dorpe gaan, moet ek sien hoe vier persone een boompie plant (een werk en drie staan), hoe 6 tot 8 mense gate in die pad regmaak (2 werk en die res staan), hoe mense in mekaar se pad staan/sit om 'n pyp reg te maak, en so kan ek aangaan. Jammer dat ek dié frustrasies ook nou op die tafel sit maar dan wonder 'n mens hoe gaan dit waar jy nie kan sien nie.

Dit is ooglopend duidelik dat behoorlike **opleiding**, behoorlike **toesig** en **streng gevolgebestuur**, NIE op standaard is by TWK nie.

Het TWK hoegenaamd enige planne op die tafel om onnodige kostes te besnoei in plaas daarvan om net die maklike pad te vat deur tariewe so buitensporig te verhoog?

Laastens wil ek ook nie weer die verskoning hoor van die "moeilike finansiële" situasie waarin TWK homself tans bevind nie. **Dis NIE die publiek se skuld nie en is nie deur die publiek veroorsaak nie**! U weet almal wie en wat die gemors veroorsaak het – spreek daardie probleem aan en raak dringend ontslae van daardie onbevoegde, onaantasbare en duistere karakters.

Maar daar is uitsonderings ook onder raadslede en amptenary. Alle eer en dank aan diegene (raadslede en amptenary) wie te-midde van die verrotte en moeilike omstandighede, steeds beginselvas probeer om die regte dinge te doen en om diens te lewer. Dit gaan ook nie ongesiens verby nie.

Erken asseblief ontvangs van my kommentaar/beswaar.

Ek verneem graag.

Groete,

S W Visser.
Selnr.: 082 588 1814
E-pos: sw.visser@gmail.com

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Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

Theewaterskloof Municipality – Administrative Head Office
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Website: www.twk.gov.za

28 Mei 2026

Mnr.SW Visser
Caledon

Epos: sw.visser@gmail.com

Geagte Meneer / Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2026-2027

Baie dankie vir u uitgebreide en deeglike skrywe rakende die Konsepbegroting 2026/2027, asook vir die tyd en moeite wat u afgestaan het om u kommentaar en besware uiteen te sit.

Ons neem kennis van u frustrasie met vorige openbare deelnameprosesse en die gevoel dat inwoners se kommentaar nie altyd voldoende aangespreek word nie.

Hoewel dit nie moontlik is om op elke individuele punt onmiddellik volledige terugvoering te gee tydens die openbare deelnamefase nie, is dit belangrik om te beklemtoon dat kommentaar formeel aangeteken en as deel van die hersieningsproses voor finale begrotingsaanvaarding oorweeg word.

Soos u uitgewys het, die Munisipaliteit bevind hom tans in 'n moeilike maar noodsaaklike proses van finansiële herstel en stabilisering. Soos uiteengesit in die Burgemeester se voorwoord, moes die 2026/2027-begroting saamgestel word binne 'n baie beperkte finansiële ruimte, terwyl kern-dienslewering steeds beskerm moet word en regulatoriese vereistes nagekom moet word. Dit beteken egter nie dat bekommernisse oor bekostigbaarheid, tariefvlakke, personeelstrukture en diensdoeltreffendheid ligtelik opgeneem word nie.

U kommentaar oor personeelgetalle, begrotingsaannames, salarisverhogings en die interpretasie van sekere tabelle is tydens die begrotingswerkswinkel bespreek en ons neem ook kennis van u kommer dat inwoners groter duidelikheid en eenvoudiger verduidelikings nodig het om die begroting beter te kan verstaan. Hierdie behoefte aan groter deursigtigheid is 'n geldige punt wat verdere aandag sal ontvang. As deel van die finansiële herstelplan, het ons reeds baie verandering gemaak wanneer dit by personeelgetalle kom en word daar tans ook geen aanstellings gemaak om koste te

bespaar. Ons ontmoet ook weekliks met provinsie om ons kontantvloei te bespreek en dit beïnvloed tans alle operasionele besluite.

Met betrekking tot tariewe, verstaan die Munisipaliteit die druk wat voorgestelde verhogings op huishoudings, besighede en die plaaslike ekonomie plaas, veral binne die huidige ekonomiese klimaat. Faktore soos stygende grootmaatkoste, infrastruktuurvereistes, instandhouding, regulatoriese verpligtinge en historiese finansiële uitdagings speel alles 'n rol in die bepaling van tariewe. Nietemin word insette soos u s'n juis gebruik om die impak van die voorgestelde begroting beter te verstaan voordat dit finaal deur die Raad oorweeg word.

Ons neem verder kennis van u opmerkings rakende dienslewering, produktiwiteit, toesig, kostebeheer en kommunikasie met die publiek. Die verwagting dat inwoners sigbare waarde vir hul belasting- en dienstegeld moet ontvang, is redelik en word erken.

Dankie vir u betrokkenheid en vir die wyse waarop u u standpunte uiteengesit het.

Ons bedank u weereens vir u konstruktiewe insette en vir u samewerking met die Munisipaliteit oor sake wat die toekomstige volhoubaarheid van ons gemeenskappe raak.

Alle openbare insette is oorweeg en bespreek tydens 'n Raadswerkswinkel wat op 14 Mei 2026 plaasgevind het. Die sake wat geopper is, is verder bespreek tydens die Begrotingsbestuurskomiteevergadering op 18 Mei 2026.

Die finale begroting, tesame met die oorweging van alle ontvangde kommentare, is by die Raadsvergadering op 28 Mei 2026 ter tafel gelê vir finale goedkeuring.

Hierdie reaksie dien as die munisipaliteit se formele antwoord oor die saak. Ons waardeer weereens u konstruktiewe insette en u voortgesette belangstelling in die ontwikkeling van Caledon en Theewaterskloof.

Die uwe in Dienslewering

.....
Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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Jacky Smith

From:	Gerrit Le Roux <gdlr@icon.co.za>
Sent:	Monday, 20 April 2026 14:18
To:	TWK Budget
Cc:	pietstander68@gmail.com; Cecil; Francois Roux; george@deodunamis.com; Gerrit Le Roux; Ian Bell; Jacqui Visser; Mclaren Eben
Subject:	Riviersonderend - Objection to draft budget 2026/2027 -Questions /Suggestions and input to the Draft Budget 2026/2027 regarding the Public participation meeting on 8 April 2026.
Attachments:	Riviersonderend _Ward1 Input _Questions and Input -2026_2027 Draft Budget.docx

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

Good day, everyone

Attached please find my objection and input to the TWK Budget Committee regarding the TWK and Riviersonderend Draft Budget for 2026/2027.

TWK Budget Committee, kindly acknowledge receipt of this document.

Regards / Groete

Project Champion for the Concerned Group of Riviersonderend Residents
Gerrit Le Roux
23 De La Vigne straat
Riviersonderend 7250
Tel – 082 459 12 89
E Mail – GDLR@ICON.CO.ZA

Riviersonderend - Objection to draft budget 2026/2027 -Questions /Suggestions and input to the Draft Budget 2026/2027 regarding the Public participation meeting on 8 April 2026.

WARD 1: **– Riviersonderend –Theewaterskloof**

Item Author: **Gerrit Le Roux , 23 De la Vigne Street , Riviersonderend**

ITEM HEADING:-

Objection to draft budget 2026/2027 -Questions /Suggestions and input to the Draft Budget 2026/2027 regarding the Public participation meeting on 8 April 2026.

AIM/PURPOSE OF REPORT:

To ask questions to get a better understanding specifically regarding to the detail budget for the town Riviersonderend and to challenge certain items of the draft budget that makes no sense or where the writer is of the opinion that the outcome could/ should be different.

Background:

Residents of Riviersonderend are very dissatisfied because no discussions were held with them regarding the town's IDP and other service needs before the budget and IDP documents were compiled. The chances of now trying to amend the Budget and IDP documents, which have already been approved by the council, are almost zero.

During the information sessions there were many questions and inputs from residents about service delivery and capital allocations. Up to now we only know that we did not receive the capital allocation we asked for , without reasons, and we have no idea what has been budgeted for Riviersonderend's service delivery, operating income, and expenses.

We submitted a number of written questions to our Town Manager , Mr. Marco De Jongh, but he informed us through Councillor Stander that his director, Mr. Solomons–Johannes, will answer our questions when he has time to visit us. We will repeat the questions below for your input, please.

The residents of Riviersonderend are very disappointed that during the Draft Budget presentation few or none of their questions could be answered on the evening of the Public Participation meeting. ***The presenter then said that we should send the questions to the Budget Department at TWK and that TWK would provide written answers to each person's questions. We also understood that reasons would be given if we requested additional budget for Riviersonderend and it was not allocated again.***

DISCUSSION:

1- Tariff Increase

Following is a table which compares the TWK increases with neighbouring municipalities:

	TWK	Overstrand	Langeberg	Hessequa	CAM
Assesment Rates	5	5	3,7	4,5	3,7
Water	8	5	3,7		3,7
Sewerage	4,5	5	3,7	4,5	3,7
Refuse	11,92	5	8	4,5	3,7
Electricity	8	8,5	9	7	9

So my question is once again, how did they arrive at these figures?

Households Salary < R 6 400	22,172	77%
Total Households	28,884	

The proposed increases are all higher than those of our surrounding municipalities. 77% of our community earns less than R6,400 per month. This means that 77% of the tariff increases are at risk of not being paid, which will cause bad debt and the associated costs to escalate sharply.

In a community as poor as ours, inflation of approximately 3.7% should be the norm when budgeting for own-generated operating income, and thereafter the expenditure should be adjusted accordingly. I will return to the income later, but it may be prudent to budget for a deficit/loss, since there are more than R450 million in outstanding debtors that can support cash flow if we budget properly and set norms for collection.

The maximum increases in salaries and notch adjustments also need to be seriously questioned. Are staff bonuses performance-based, and if not, can they be adjusted accordingly?

2- *Operating Revenue/ Cashflow/Conversion Rate*

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%
	992 978	**933 488**	**100%**	**-6%**

	budget	Collection Rate		
		85%	15%	
Property Rates	179,292	152,398	26,894	152,398
Service charges	408,934	347,594	61,340	347,594
	588,226	499,992	88,234	499,992
	A7 Cashflow	Collection rate	sumtotal	
Property Rates	177,139	99%	175,012	
Service charges	352,542	86%	303,926	
	529,681	90%	478,938	

If we are only going to recover 85% (R 499.992 million)of the Rates and Service Charges amounting to R588.266 million, we must provide for a cash shortfall of R88.234 million (15%) for the year. We are also budgeting for R28.561 million per year in interest income that we will probably not receive, because we did not budget to recover any of the R450 million in arrear debtors. The danger here is that we record the interest as income, but if we cannot recover it then there is no corresponding cashflow

How are we going to make up for this cashflow shortage?

However, according to the Cashflow Budget (Table WC031 A1, Table A7), the cashflow revenue for Property Rates (R177.139 million) and Service Charges (R352.542 million) reflects a weighted recovery/conversion rate of 90% and not 85% as mentioned in the documents.The documentation elsewhere refers to either 83% or 85%.

The conversion/recovery target in all KPIs and budget norms must therefore be adjusted to the cashflow percentage of 90% as used in the budget.

3- *Irrecoverable Bad Debt Written Off*

	2025/26	2026/27	
Outstanding Debtors 28 Feb 2026	454,089,000	??	
TO BE Written Off	16,650,000	15,816,000	
% written off	3.67%		
Debtors over 1 yr	263,505,000		
> 1yr as % of total	58.0%		
Interest received	26,380,000	28,561,000	6%
	28-02-26	>1 yr	% > 1 yr
Organs of state	8,419,000	3,841,000	45.6%
Commercial	49,651,000	13,016,000	26.2%
Households	335,669,000	222,089,000	66.2%
Other	54,315,000	24,541,000	45.2%
TOTAL	448,054,000	263,487,000	58.8%

According to the budget, the irrecoverable bad debt written off for the current financial year is R16.650 million, and for the next financial year it will be R15.816 million. This represents only 3.67% of the total arrear debtors of R450 million.

This is not nearly sufficient, since debtors outstanding for more than 12 months amount to R263.487 million — 58% of total debtors.

How did you arrive at the R16.6 million figure? What was the audit assessment (internal and external) of doubtful debt for impairment and write-off determination?

If 58% of outstanding debtors are more than 12 months overdue, and 66% of poor households are more than 12 months in arrears, then the provision and/or write-off for bad debts should have been far higher than 3.67%.

In my view, there is no plan, focus, or budget to attempt recovery of debtors older than 90 days — and definitely not for those older than 12 months. In August 2025, the >12-month arrears stood at R254 million, and by February 2026 it had risen to R263 million, an increase of R9 million. The chances of recovering more than 50% of the >12-month outstanding debtors (R263 million) are very slim. The entire success of the FRP depends, in my opinion, on recovering these outstanding debtors and taking swift action against those older than 12 months.

I see red flags.

Nowhere in the budget or in your strategic objectives can I find measurable goals/KPIs for the recovery of the R450 million in arrear debtors.

I propose that monthly collection targets be set per debtor age category and Customer Group analysis. Someone's KPIs must be linked to this and they must be held accountable for NON-performance. Internally and for the debt collection contractor.

I propose that you seriously review the role of the debt collection contractor and adjust his income/commission targets so that he earns less (but still fair cost-related income) on the easier monthly collections, while being able to earn substantially more on the difficult older debtors.

Every month the excuse is that there are not enough water meters to install. Please ensure that sufficient funds are now provided for new water meters to support the collection effort. Likewise, ensure there are enough vehicles for officials to install water meters on drip, which will hopefully compel residents to make arrangements.

4- ***Table SA 17 Borrowing:***

Where are you showing the Eskom loan of approximately R100 million? It is no longer a creditor. Should it not also be shown under borrowings?

5- **Table SA 36 – Capital Budget Riviersonderend:**

Capital budget Approved and allocate for Water WTP Riviersonderend		
2025/2026	1,300,000	Upgrading WTP
2026/2027	6,072,000	Upgrading WTP
2027/2028	19,992,000	Upgrading WTP
2028/2029	11,247,000	Upgrading WTP

Request submitted to TWK budget team for the following (R 13,5 million) but we received only R 6 072 000 plus the current budget of R 1 300 000

Water treatment and pumpstation plant	350,000
Installation of existing Backup Generator	
Security to water treatment plant and pumpstation	
-Electric fence , Security Cameras and Alarms (Solar powered)	
Proper water treatment and purification sysytem	Investigate
Multidam sludge pond and pump station	350,000
Installation of existing Backup Generator	
Security to sewer treatment plant and pumpstation	
-Electric fence , Security Cameras and Alarms (Solar powered)	
Proper sewer treatment plant	Investigate
New water pipeline from mountain	8,500,000
Repair / Replace pipeline from mountain per engineers report	
Repair and clean mountain weir	200,000
Investigate -new weir in river pumpstation	300,000
Security cameras along pipeline	300,000
Investigate -Upgrade op RSE ultra filtration plant	3,500,000
	13,500,000
Plus the current years budget to upgrade WTP for R 1 300 000	1,300,000

The request is that the R 6,072 000 budget for 2026/2027 be used for building repair/ rebuild the water pipeline from the mountain instead of using it for major upgrading of the water treatment plant .This must give a better quality water than currently as per engineer's report.

We have a R 1,3 million budget for the upgrading the WTP in the 2025/2026 financial year. What will happened with this budget if it is not used in 2025/2026 .? Will it be added to the 2027 budget of R 6,072 million .

A couple of weeks ago Riviersonderend owners submitted a request for R 13,5 million for various capital projects all water related , treatment ,pump stations, security and sewer treatment , backup generators through the Ward Committee channel to the speaker for consideration and input to the 2026/2027 capital budget. See above

We now see that R 1,3 is already allocated for 2025/2026 and another R 6 072 000 have been allocated for Water treatment plant. What about the other requests?(R 13,5 mil less R 6.072= R 7 428 000)

The owners as well as Councillor Piet Stander would like to prioritize the new water pipeline from the mountain as priority one, and that the R6,072,000 budget be allocated for this from the 2026/2027 budget, while the current R1.3 million budget for upgrading the WTP be utilised as indicated in the current budget to further increase water quality.

The drafter of the document and ward Councillor George van der Riet met with the Technical Director during the 8 April 2026 draft budget presentation, and he said we should discuss the matter with him. Mr Stander also spoke with the mayor and requested that the construction of the pipeline from the mountain be undertaken now, using the R6,072,000 budget for this. The mayor referred Mr Stander to the technical committee.

Mr Stander undertake to urgently arrange a meeting with Mr Henk Matthee, the engineer, to enable Councillor Stander, the writer, and Mr Van der Riet to be present to discuss Riviersonderend's needs,

The technical team can also provide us with details of the 2027/2028/2029 budgets."**

6- ***Creditors outstanding > 12 months***

The statement shows that for months now there have been creditors of approximately R86 million where TWK payment has been outstanding for more than 12 months. Could this item have any adverse impact on our finances in the future?

7- **Service delivery Budget for Riviersonderend – Ward 1 TWK**

During several information sessions, the residents of Riviersonderend raised various issues relating to service levels, and each time the Town Manager, Mr Marco De Jongh, said there was no budget for them.

Some time ago we sent Mr De Jongh a list of questions asking whether he had now applied for budget. His reply to us, conveyed through Councillor Stander, was that his director (Mr Solomons–Johannes) would visit us later when he has time and answer the questions himself.

We cannot wait for a meeting that will only take place once the budget has already been finalised.

Could you please urgently inform us whether Mr De Jongh has indeed requested additional budget for the following matters, and if not, give an indication of which of these matters and how much can now be adjusted in the draft budget:

A) **To improve the quality of water**

B) **Roads**

a. Repair dirt roads damaged by storm water

b. Grade dirt roads until they are permanently tarred

c. Tar dirt roads

d. Repair tarred roads / potholes and damage

C) **Filling vacant posts and/or requesting new posts to enable the following:**

a. Cleaning the entire town weekly – and daily cleaning of the Main Street and side streets on a regular basis, daily if possible

b. More staff for supervision and patrolling at the sewer and water purification/pump station plants, also for extra security until the full security upgrade has been completed

c. Ensuring firebreaks around the water and sewer plants are done regularly and on time

d. Cutting grass and cleaning sidewalks on a planned and regular basis, not only when someone requests it. Regular and planned is the criterion – weekly.

D) **Prevention of illegal dumping – refuse bins**

a. An attempt to prevent illegal dumping is to place refuse bins in specific areas and have them cleaned regularly. A year ago the RSE town council also considered to place refuse bins at strategic places once budget was available.

E) **Stormwater**

a. Is there any budget for stormwater problems?

Recommendation

Please acknowledge receipt .

"We would greatly appreciate either a written reply, or alternatively a meeting with the appropriate senior staff who can address the above questions and provide detail information, once the Draft Budget has been amended in line with our requests and recommendations

This is now completely unnecessary extra work for everyone because there was no participatory process with the residents of Riviersonderend before the Draft Budget was prepared. It would also have helped if the Town Manager had obtained everyone's input through Ward Committee members before submitting his budget.

We asked him through Councillor Stander to tell us what he budgeted for, but he refused and said we must look at the Draft Budget, which contains no detail for Riviersonderend.

Project Champion for a concerned group of Riviersonderend residents

Gerrit Le Roux 23 De La Vigne Street Riviersonderend

Email – gdlr@icon.co.za

Tel – 082 459 12 89

Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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Website: www.twk.gov.za

28 May 2026

Mr. Gerrit Le Roux
23 De La Vigne straat
Riviersonderend

Email: gdlr@icon.co.za

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2026-2027

Thank you for your detailed submission and for the considerable effort that went into compiling your questions, proposals and concerns regarding the Draft Budget 2026/2027 and the public participation process in Riviersonderend.

The Municipality acknowledges the frustration expressed by residents regarding the level of detail available during the public participation engagements, as well as the concern that greater consultation at town level should ideally take place earlier in the planning and budgeting process. Your comments in this regard are valued and we will find a way to incorporate your suggestions into our processes going forward.

The issues raised in your submission cover a broad range of financial, operational and service delivery matters, including tariff increases, revenue assumptions, debt collection, infrastructure priorities, staffing, capital allocations and service delivery needs specific to Riviersonderend. These matters have been formally recorded as part of the public participation process and was discussed as part of the considerations and debates before the final budget was adopted by Council.

As outlined in the Mayor's foreword to the Draft Budget, the Municipality is currently operating within a constrained financial environment while implementing a Financial Recovery Plan aimed at restoring long-term financial sustainability. In this context, the Municipality has had to balance affordability, service delivery obligations, infrastructure pressures, cash flow management and regulatory compliance within a significantly reduced capital and operating framework.

Your concerns regarding the affordability of proposed tariff increases, particularly within lower-income communities, are fully acknowledged. The Municipality also notes

your comments relating to the impact of debt recovery assumptions, bad debt provisions and collection targets on the credibility and sustainability of the budget.

With regard to the various technical and financial questions raised in your submission, including matters relating to borrowing, debtors, cash flow assumptions, water infrastructure, capital prioritisation and town-specific service delivery allocations, these will be referred to the relevant departments as part of the ongoing review and refinement process currently underway. As part of the Financial Recovery Plan we have a weekly cash-flow committee that meets with representatives of Provincial Government and all of our current priorities and fund allocations are influenced by the oversight and decisions made during these weekly engagements on our available cash-flow.

We also note the strong emphasis placed in your submission on accountability, measurable performance targets, infrastructure maintenance and operational efficiency. The expectation from residents that available resources should translate into visible and sustainable service delivery is both understood and recognised and we assure you it is what we are working towards.

In relation to the requests concerning Riviersonderend-specific projects and priorities, including water quality improvements, roads, stormwater infrastructure, waste management and operational capacity, the Municipality acknowledges the importance of these matters to the community. Inputs received through the public participation process assist Council and administration in assessing priorities within the financial limitations currently faced by the Municipality.

The first round of public participation engagements has now concluded, however further opportunities for engagement will still be available. The Municipality remains committed to ensuring that all submissions receives the necessary attention.

Thank you once again for your constructive engagement and continued interest in the future development and sustainability of Riviersonderend.

We thank you once again for your constructive submission and for engaging with the Municipality on matters affecting the future sustainability of our communities.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised were further deliberated at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, was tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We appreciate your constructive input and your continued interest in the development of Riviersonderend.

Yours in Service Delivery

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Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

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Jacky Smith

From: Lizell Kilowan on behalf of Speaker
Sent: Tuesday, 21 April 2026 14:54
To: TWK Budget
Subject: FW: Concept Budget 2026/2027

Regards

Lizell Kilowan
Senior Admin Officer: Councillor Support, Ward Committees and Public Participation
Corporate Services
THEEWATERSKLOOF MUNICIPALITY
Head Office
Email: lizellsa@twk.gov.za

From: Sarel Stone <sarelstone52@gmail.com>
Sent: Monday, 13 April 2026 10:59
To: Municipal Manager <mm@twk.gov.za>; Executive Mayor - TWK Municipality <Mayor@twk.gov.za>; Speaker <speaker@twk.gov.za>; Michelle Botes <michellebotes8@gmail.com>; Theunis Zimmermann <tzimmermann@twk.gov.za>; Lincoln De Bruyn <lmdb59@gmail.com>; Romeo De Lange <RomeoDe@twk.gov.za>; Wilfred Schrevian Evan Solomons-Johannes <wilfredso@twk.gov.za>; Walter Hendricks <walterhe@twk.gov.za>; Joanna Marzec-Visagie <JoannaDi@twk.gov.za>; Sanet Lötter <sanetlo@twk.gov.za>; Weldon Wells <wwells@twk.gov.za>
Subject: Fwd: Concept Budget 2026/2027

You don't often get email from sarelstone52@gmail.com. Learn why this is important

Council Members
TWK MUNICIPALITY,
CALEDON

Good day all,

Due to the fact that the TWK municipality is under a FRP, the following concerns:

1. According to a FRP your main objective must be water, power, sanitation and refuse removal.
All other services or projects are over and above the real income to provide these essential services.
Following the above, services to roads, stormwater etc will be regarded as priorities.

2. According to your budget, employee costs are 35%, which is way above the average in any successful commercial business.
TWK currently has 699 fulltime and 181 contract employees. We believe that is also above the needs for proper service delivery with effective management.

3. If we understand your document correctly, the gross budgeted income for 26/27 is R996 M, implicating a 100% pay rate [according to the Sect 71 figures it is currently 83%]. If you can average this, the R996 M budgeted income changes to R827 M.

Again, i□we interpret your document correctly, the budgeted expenditure is R958 M, and according to your budget the total expenditure will be not less than R958□ This doesn't leave you with a surplus o□ R38 M (according to the budget) , but a projected / un□unded amount o□R171 M□

4□Your document also states that the budgeted Capital Expenditure drops □rom R122 M in 25/26 to R42 M □or 26/27, which is a drop o□42% against the Adjustment Budget and consequently a tremendous drop in essential services□ Is this one o□the reasons that TWK are presenting a □unded budget?

5□Under the FRP TWK's main objectives must be:
Financial Viability,
Good Governance,
Institutoinal Developement,
Basic Service Delivery,
Local Economic Development□

6□□we have interpreted your budget correctly, the amount □or Road In□rastructure is R2 M □or 26/27 and R0 □or the next two years□For Storm Water and Solid Waste Water it is R0 □or 26/27 and also R 0 □or the □ollowing two years□

7□According to the Budget papers, i□we read correctly, TWK's line losses reach 3,997,000 kw on electricity and 910775 Kiloliter on water□ Is this perhaps the reason □or the water restrictions?

8□A salary increase, i□we read correctly, o□4% □or employees and 6% □or councillors, while TWK is under FRP? Is this reasonable and correct?

9□TWK is under heavy □nancial constraints with Investmentments o□R36,5 M MARCH Sect□71 and External loans o□R162 M□The interest paid on these loans is R1,5 M with only R4,5 M capital reduction□

10□The total Debtors stands at R392 M with an increase o□2,1 % higher than in February and against the FRP prescriptions with R234 M, exceeding a year□ This is not an asset, never ever will TWK recover this, it's a permanent loss□

11□Regarding the above, CALEDON, GRABOUW, GENADENDAL, BOTRIVIER and RURAL are the main culprits, i□we use Villiersdorp as the benchmark on a high 4%□ Any progress in getting TWK's money back under FRP rules?

12□The total Creditors stands at R105 M with R74M older than 180 days and R28 M outstanding □or more than a year□How does TWK stimulate positive LOCAL ECONOMIC DEVELOPMENT with this way o□bullying the local businesses, FRP?

13□Debtors are 273% higher than the creditors, bad □nancial oversight and management□

14□Why can the income per individual town not be spent in this speci□c town?
Example; Gross income per town minus a proportional contribution as per percentage o□total income o□TWK □or admin purposes per town = amount available to a proper IDP and normal operating costs□

15□I□you keep GOOD GOVERNANCE in mind, why are we sitting mainly with an acting person in our top management structure, □or example at this current moment, acting MM, acting CFO□ The

ongoing internal struggles cost a lot o time and money or TWK and the tax and service payers, unnecessary court cases and individual claims against TWK, while under a FRP

16 There is no bene t or the public to attend a Concept Budget Meeting, while there are three wards together in one hall at the same time
It seems like a box ticking meeting because the chance is that 99% that no new proposals will be taken up in the budget, the result o an incorrect IDP process and we all know no that a true and correct IDP with proper inputs rom the public is a must and the backbone or a trustworthy Budget

17 Our submission is that this Budget will be an un unded one due to incorrect gures, bad IDP processes and political instability

18 You are more than welcome to arrange a meeting with us i you di er rom anything mentioned above

Regards,

S J STONE,
VICE- CHAIRMAN, acting as,
CHAIRMAN,
VILLIERSDORP RATEPAYERS ASS

Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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28 May 2026

Mr. Sarel Stone
Villiersdorp

Email: sarelstone52@gmail.com

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2026-2027

Thank you for your submission regarding the Draft Budget 2026/2027 and for the time taken to set out your concerns and observations in detail.

The Municipality notes the seriousness of the issues raised in your correspondence, particularly those relating to the Financial Recovery Plan (FRP), affordability, infrastructure investment, debt recovery, governance, service delivery priorities and the public participation process itself.

As correctly noted in your submission, the Municipality is currently operating within the framework of an approved Financial Recovery Plan aimed at restoring long-term financial stability and institutional sustainability. The preparation of the 2026/2027 Draft Budget has therefore required difficult decisions and a careful balancing of available resources against operational realities, ageing infrastructure, regulatory obligations and community service expectations.

Your comments regarding the prioritisation of core services such as water, electricity, sanitation and refuse removal are acknowledged. The Municipality is acutely aware that the sustainability of these essential services remains critical, particularly within the current financial environment.

At the same time, concerns raised regarding roads, stormwater infrastructure and maintenance backlogs are recognised as legitimate service delivery pressures experienced by communities across the municipal area.

The concerns raised in relation to staffing levels, salary-related expenditure, debtors, creditors, revenue assumptions and cash flow projections have been formally

recorded as part of the public participation process. We also note your views regarding the interpretation of certain financial tables and assumptions contained within the draft budget documentation.These matters form part of the ongoing internal review process as public submissions are consolidated and assessed.

Your comments regarding electricity and water losses, debt recovery, operational efficiency and governance matters are similarly noted. The Municipality recognises that residents expect measurable improvement in financial discipline, accountability and service delivery performance while the institution is under financial recovery. We assure you that the establishment of our weekly cash-flow committee aims to address this and has already implemented many cost containment strategies.

With regard to the public participation process, the Municipality acknowledges the concern that residents would prefer more detailed, town-focused engagement and greater opportunity to influence priorities earlier in the planning cycle. Public participation remains an important component of the budget process and we assure you all submissions received are formally considered and debated before the final budget. We will also try to improve on the format of these engagements for future budget cycles. The Municipality further notes your request for engagement and appreciates the constructive manner in which several recommendations and proposals were put forward in your submission.

We thank you for your constructive submission and for engaging with the Municipality on matters affecting the future sustainability of our communities.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised were further deliberated at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, was tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We appreciate your continued interest in the development of Villiersdorp.

Yours in Service Delivery

.....

Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

Jacky Smith 154

From: gerritvisser@mweb.co.za
Sent: Sunday, 26 April 2026 12:52
To: TWK Budget
Subject: Objection to Proposed Budget Increase 2026/2027
Attachments: 260426 Budget Response 2026-27.pdf

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

Dear Sir/Madam

Please see my response as attached.

Regards Gerrit
Cell 0833871977

155

20 Main Road Riviersonderend

The Padloper Coffee Shop

Date: 26 April 2026

To: Theewaterskloof Municipality

Objection to Proposed Budget Increase 2026/2027

Dear Sir/Madam

I am writing as a business owner to formally object to the Theewaterskloof Municipality Draft Budget for 2026/2027. Your records will show that I have submitted objections in previous years, supported by detailed evidence. This letter summarises the most critical issues.

1. Escalation of Municipal Charges

Over the past eleven years, municipal service charges have increased at rates significantly above the Consumer Price Index. These increases have consistently exceeded inflation and have placed an unsustainable financial burden on ratepayers.

2. Decline in Service Delivery

Despite these above-inflation increases, the quality of municipal services has steadily deteriorated. This decline is visible in:

- Neglected municipal buildings
- Poorly maintained sidewalks, public spaces, and services

The gap between what residents are paying and what they are receiving continues to widen.

3. Impact on Local Economic Sustainability

The combination of rising costs and declining service levels places disproportionate pressure on small businesses and middle-class residents, the very groups that sustain the local economy.

My own business is now at risk. I am attempting to sell it at a reduced price, yet prospective buyers cite the deteriorating municipal environment as a major concern. The neglected municipal building adjacent to my premises and the poor state of surrounding infrastructure are mentioned as deterrents.

4. Request for Direct Engagement

Given the seriousness of these issues, I request that senior municipal decision-makers meet with me in person rather than issuing a written response. I am prepared to:

- Present numerical evidence demonstrating the long-term escalation of charges
- Provide a guided tour of the town to illustrate the condition of municipal infrastructure and the current standard of service delivery

This will allow for a factual, transparent, and constructive discussion.

5. Closing Position

Above-average increases may be justified when accompanied by above-average service delivery. However, the lack of visible municipal investment in the town clearly shows that this is not the case.

I therefore object to the proposed budget increase and request meaningful engagement on the issues raised.

Regards

Gerrit Visser

157

Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

Theewaterskloof Municipality – Administrative Head Office
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Website: www.twk.gov.za

28 May 2026

Mr. Gerrit Visser
20 Main Road
Riviersonderend

Email: gerritvisser@mweb.co.za

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2026-2027

Thank you for your correspondence and for again taking the time to engage with the Municipality on matters affecting both your business and the broader economic future of the town.

Your concerns regarding the long-term escalation of municipal charges, the visible deterioration of certain municipal infrastructure and the impact this has on investor confidence and business sustainability are understood. We also acknowledge the frustration expressed in your letter that residents and business owners often feel that tariff increases are not being matched by visible improvements in the municipal environment.

The Municipality does not dismiss these concerns. We recognise that the condition of public infrastructure, municipal facilities and general upkeep directly influences economic activity, property values and the willingness of investors to commit to an area. This is particularly relevant in smaller towns where local businesses play a critical role in sustaining employment and economic stability.

As you correctly point out, Theewaterskloof Municipality is currently operating under a Financial Recovery Plan. While this has placed significant limitations on spending, particularly on new projects and broader capital expansion, it has also forced the Municipality to confront longstanding structural and financial challenges that can no longer be deferred.

One of the key interventions already implemented is the establishment of a weekly cash flow and financial management committee, which includes oversight participation from Provincial Government. Through this process, multiple cost-containment and financial control measures have already been introduced to improve financial

discipline, strengthen oversight and streamline outdated internal processes that have contributed to inefficiencies over time.

The current phase of the Financial Recovery Plan is focused primarily on stabilising the Municipality financially and ensuring that core service obligations can be sustained responsibly. While this necessarily limits the Municipality's ability to immediately address every infrastructure concern raised by communities, it is intended to create a more stable foundation from which investment, maintenance and long-term improvements can realistically be pursued.

Importantly, the Municipality remains committed to improving the environment for businesses and investment across the municipal area. This includes ongoing work to simplify and modernise internal processes, improve operational efficiency and rebuild institutional credibility over time.

Your request for direct engagement is noted and appreciated. The willingness to provide supporting information and practical examples of the challenges experienced on the ground contributes meaningfully to the broader discussion around economic sustainability and service delivery.

We thank you for your constructive submission and for engaging with the Municipality on matters affecting the future sustainability of our communities and we will provide further opportunities for engagement for the Municipality and stakeholders to work together.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised were further deliberated at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, was tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We appreciate your input and your continued interest in the development of your Town.

Yours in Service Delivery

.....

Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

159

Jacky Smith

From: Janine Cyster Williams <janine.cwilliams@kwsa.co.za>
Sent: Wednesday, 29 April 2026 11:43
To: TWK Budget
Subject: Draft Budget Inputs

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

Dear Sir/Madam,

I trust you are well.

Thank you for the opportunity to submit input on the draft budget ahead of the 30 April 2026 deadline. I would also like to acknowledge the continued efforts by the Theewaterskloof Municipality to stabilise its financial position and improve service delivery. The progress being made is visible and appreciated.

From both a property and tourism perspective in Villiersdorp, I would like to highlight key priority areas for consideration. While I recognise the financial constraints, the sequencing below reflects areas that can deliver the most meaningful impact in terms of revenue generation, stability, and long-term sustainability for the municipality.

1. Gap Housing (Critical Priority)
Gap housing is a critical and currently underserved segment of the market. While provision for low-cost housing is important, there is limited support for individuals who earn above the subsidy threshold but still cannot afford traditional property ownership.
In my experience as a real estate agent, this segment is under immense pressure. Many are forced into an increasingly unaffordable rental market, despite being economically active and capable of contributing to municipal revenue. A more balanced housing strategy is required.

The Destiny Housing Project in Villiersdorp presents a missed opportunity in this regard. Given its location at the town entrance, it would have been well suited to a gap housing development that could both enhance the visual appeal of the area and support upward mobility for working families. Future planning should strongly consider similar opportunities.

2. Basic Service Delivery and Infrastructure Maintenance
Consistent delivery and maintenance of core services—including roads, stormwater systems, waste management, and public spaces—remain fundamental. Reliable service delivery not only meets residents' rights but also underpins investor confidence, property values, and overall economic activity.

3. Illegal Squatting and Land Use Management
Illegal occupation continues to pose a significant risk if not addressed proactively. Early intervention and enforcement are essential to prevent long-term legal complications and escalating costs. Structured planning and clear land use management will support orderly development and protect municipal resources.

4. Tourism Infrastructure – Dagbreek (Tourism Office Building)
Dagbreek, as a declared heritage building and key tourism office in Villiersdorp, should be treated as a high priority. Urgent maintenance is required to preserve the structure and its historical value. Beyond preservation, investment in this asset has strong potential to enhance tourism activity and generate income, while reinforcing the town's identity and appeal to visitors.

5. Economic Asset Revitalisation – Dennehof Oord Resort
The reinstatement of Dennehof Oord presents a significant opportunity for job creation and tourism growth. Reviving this facility would have a direct positive impact on the local economy and support broader municipal objectives around employment and development.

6. Town Entrances and Visual Appeal
First impressions matter. Well-maintained and visually appealing town entrances create a sense of pride and signal a functional, invested municipality. Enhancing these areas across the region can positively influence tourism, investment decisions, and community morale.

7. Dilapidated and Neglected Buildings
Property owners, particularly in prominent areas such as Main Streets, should be encouraged—or where necessary, compelled—to maintain their buildings to acceptable standards. Neglected properties negatively impact surrounding property values and the overall image of the town.

Additional Supporting Priorities:

- Improved signage and wayfinding to key attractions and facilities
- Upgrading of public amenities, especially in high-traffic tourism areas
- Safety and security initiatives to support residents and visitors
- Support for small businesses and local tourism initiatives to stimulate job creation

In closing, these inputs are intended to contribute constructively towards a balanced and forward-looking budget. While all of the above areas are important, prioritising them strategically can support both immediate stability and long-term growth.

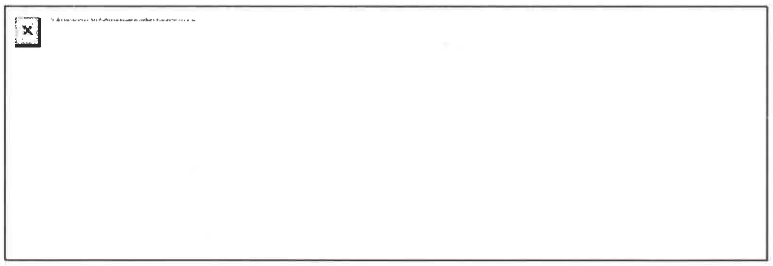
Villiersdorp and the broader Theewaterskloof region have strong potential for economic development, increased tourism, and improved living conditions. With continued focus and targeted investment, these opportunities can be realised.

Thank you once again for the progress made to date and for considering these submissions.

Kind regards / Vriendelike groete,

Janine

Janine Cyster-Williams, hereby warrants the validity of my Fidelity Fund Certificate as at the date of signature of this Agreement.



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Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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Tel: +27 (28) 2143300 | Fax: +27 (28) 2141289
Website: www.twk.gov.za

28 May 2026

Ms. Janine Cyster-Williams
Villiersdorp

Email: janine.cwilliams@kwsa.co.za

Dear Sir/Madam

Municipal Response on Comments Received Draft Budget 2026-2027

Thank you for your submission regarding the Draft Budget 2026/2027 as well as for the balanced manner in which your comments and recommendations were presented.

The Municipality appreciates the acknowledgement of the progress being made towards financial stabilisation and improved service delivery under difficult circumstances. We also value the practical and forward-looking nature of your proposals, particularly where they relate to long-term economic sustainability, tourism development and investment confidence in Villiersdorp.

Your comments regarding gap housing are especially noted. The Municipality recognises the increasing pressure faced by residents who fall outside the qualifying criteria for subsidised housing, yet remain unable to access conventional property ownership opportunities. The importance of retaining economically active residents within local communities, while also strengthening the municipal revenue base, is well understood. Your observations regarding the role future developments could play in addressing this segment of the market will be taken into consideration in broader spatial and planning discussions.

The emphasis you place on maintaining core infrastructure and ensuring reliable service delivery aligns with the Municipality's own understanding that roads, stormwater systems, public spaces and basic municipal services remain central to economic growth, tourism and investor confidence. Within the current phase of the Financial Recovery Plan, the Municipality's immediate focus remains on restoring financial sustainability and protecting essential services, while gradually addressing infrastructure backlogs and operational constraints.

We also acknowledge your concerns relating to land use management, illegal occupation and the importance of proactive planning to support orderly and

sustainable development. These are matters that require careful long-term management across the municipal area.

Your comments regarding tourism infrastructure, particularly the preservation and revitalisation of important areas such as Dagbreek and Dennehof Oord, have been shared with the relevant departments for further discussion. The Municipality recognises the role that tourism, heritage assets and public spaces play in supporting local economic activity, employment opportunities and the overall image of the region. Similarly, your recommendations concerning town entrances, public amenities, signage and the upkeep of prominent buildings speak directly to the broader goal we have of creating attractive and investment-friendly towns.

The Municipality further notes your emphasis on supporting local businesses, tourism initiatives and economic activity as part of long-term financial sustainability. These are important considerations as the Municipality continues working towards improved operational efficiency and a more enabling environment for investment and growth.

Thank you once again for your positive and constructive engagement during the public participation process. Your submission has been formally recorded.

All public inputs were considered and discussed at a Council Workshop that took place on 14 May 2026. The matters raised were further deliberated at the Budget Steering Committee meeting on 18 May 2026.

The final budget, together with consideration of all comments received, was tabled at the Council meeting on 28 May 2026 for final approval.

This response serves as the municipality's formal reply on the matter. We appreciate your continued interest in the development of Villiersdorp.

Yours in Service Delivery,

.....
Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

Jacky Smith · 163

From: Jaco Smith <jacosmith1@telkomsa.net>
Sent: Wednesday, 29 April 2026 15:34
To: TWK Budget
Subject: Draft Budget 2026/2027 comments

Importance: High

Some people who received this message don't often get email from jacosmith1@telkomsa.net. Learn why this is important

1) Behoorlike en korrekte herstel van slaggate in Villiersdorp.
2) Behoorlike en korrekte herstel van straat vanaf OK tot by die eerste Stopstraat van Villiersdorp (langs die "taxi rank").
3) Meer dromme in Villiersdorp. Rommel strooi opvoed aanbiedinge en kennisgewings (Why is littering bad for you) waar dit nodig is.
4) Klaarmaak van "taxi rank" aan ou vismark se kant in Villiersdorp.
5) Herstel en regwerkende vullisgate in Villiersdorp.
6) Herstel van boorgate en waterpype wat aanhoudend bars in Villiersdorp.
7) Herstel van Dagbreek gebou in Villiersdorp.

Dankie.
Jaco en Jorina Smith

Virus-free.www.avast.com

Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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Website: www.twk.gov.za

28 Mei 2026

Mnr. Jaco Smith
Villiersdorp

Epos: jacosmith1@telkomsa.net

Geagte Meneer / Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2026-2027

Baie dankie vir u insette en voorstelle rakende die Konsepbegroting 2026/2027 en spesifiek die behoeftes wat u ten opsigte van Villiersdorp onder die Munisipaliteit se aandag gebring het.

Die kwessies wat u uitgelig het, naamlik die herstel van slaggate en paaie, verbeterde vullisbestuur, die toestand van waterinfrastruktuur asook die opgradering van openbare fasiliteite en geboue, is alles sake wat 'n direkte invloed het op inwoners se daaglikse lewenskwaliteit en die algemene voorkoms en funksionering van die dorp.

Die Munisipaliteit neem kennis van u bekommernisse oor die toestand van sekere paaie in Villiersdorp, insluitend die gedeelte vanaf die OK tot by die eerste stopstraat naby die taxistaanplek. So ook word die behoefte aan meer vullisdromme, beter instandhouding van bestaande infrastruktuur en groter openbare bewusmaking rondom rommelstrooiery erken.

U insette rakende die herstel van waterpype en boorgate wat gereeld probleme ondervind asook die herstel van die Dagbreek-gebou en die voltooiing van die taxistaanplek, is eweneens aangeteken as deel van die openbare deelnameproses.

Soos uiteengesit in die Burgemeester se voorwoord tot die begroting, funksioneer die Munisipaliteit tans binne 'n beperkte finansiële omgewing terwyl die Finansiële Herstelplan geïmplementeer word. Dit plaas beperkinge op nuwe projekte en kapitaalbesteding in die huidige fase van herstel. Nietemin bly die Munisipaliteit verbind tot die beskerming van kern-dienslewering en die geleidelike aanspreek van infrastruktuur- en instandhoudingsagterstande soos finansiële ruimte dit toelaat.

Ons waardeer die praktiese aard van u voorstelle en die feit dat dit fokus op verbeterings wat 'n tasbare verskil in die gemeenskap kan maak.

Alle openbare insette is oorweeg en bespreek tydens 'n Raadswerkswinkel wat op 14 Mei 2026 plaasgevind het. Die sake wat geopper is, is verder bespreek tydens die Begrotingsbestuurskomiteevergadering op 18 Mei 2026.

Die finale begroting, tesame met die oorweging van alle ontvangde kommentare, is by die Raadsvergadering op 28 Mei 2026 ter tafel gelê vir finale goedkeuring.

Hierdie reaksie dien as die munisipaliteit se formele antwoord oor die saak. Ons waardeer weereens u konstruktiewe insette en u voortgesette belangstelling in die ontwikkeling van Villiersdorp.

Die uwe in Dienslewering,

.....
Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

Jacky Smith

From: Daniel Ekke <ekke445@gmail.com>
Sent: Thursday, 30 April 2026 11:47
To: TWK Budget
Subject: Fwd: Riviersonderend Belastingbetalersvereniging. Insette op 2026/2027-begroting

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

---------- Forwarded message ---------
From: **Daniel Ekke** <ekke445@gmail.com>
Date: Thu, 30 Apr 2026, 11:38 am
Subject: Riviersonderend Belastingbetalersvereniging. Insette op 2026/2027-begroting
To: Daniel Ekke <ekke445@gmail.com>

Erken asb ontvangs
Goeie dag

Hiermee volg my kommentaar op die konsepbegroting. Daar is geen verandering in my kommentaar sedert 2021 nie. Die tariewe bly styg bo inflasie, terwyl ons dienste in Riviersonderend swak bly. Ons grondstrate is ten minste twee jaar laas geskraap. Dit wil voorkom asof die verhogings net daar is om die amptenare se sakke te vul. Dit sluit ook die politieke koalisie in. Die amptenare se inkomste bly verseker, maar ons moet betaal ongeag wat die verhoging is, en geen verbetering aan dienste word opgemerk nie.

Verhoging as geheel
Om een item uit te sonder wat te veel of te min verhoog is, sal niemand baat nie. Die feit is dat die R185 tot R325,05 verhoging op die gemiddelde huishouding se rekening eenvoudig nie bekostigbaar is nie. As dit vir die volgende tien jaar so aanhou, beloop die verhoging R1 850 tot R3 250, wat byna gelykstaande is aan die huidige munisipale rekening.

Kostereflektering
Die amptenaar wat die konsepbegroting aan ons voorgelê het, het gesê die verhogings is in lyn met omliggende munisipaliteite se verhogings. Dit blyk egter nie die geval te wees nie, omdat ons omliggende munisipaliteite veel laer verhogings het.

Aantal rekenmeesters in diens (85)
Die hoeveelheid rekenkundiges in diens by TWK, soos getoon in die begroting, is skokkend. Die vraag ontstaan hoe finansiële verval kon plaasvind wanneer daar soveel oë op die saak was. Kan hierdie mannekrag nie beter benut word in ander diensleweringsafdelings nie?

Gebrekkige inligting by begrotingsvoorleggings
Geen inligting wat spesifiek handel oor die allokasie vir dienslewering in Riviersonderend, is voorgelê nie.

Geen IDP
Daar was geen verwysing na die IDP nie.

Recovery rate

Die belastingbetalers word benadeel in elke begroting omdat 20% van inkomste verlore gaan. Hoekom word die belastingbetaler gestraf om op te maak vir tariewe wat nie ingevorder word nie? Die munisipaliteit word betaal om hierdie funksie te verrig.

Toekomsplan

Die munisipaliteit kan binnekort verwag dat die middelklas nie meer hul verhoogde rekeninge sal kan bekostig nie. Situasies soos belastinggeld wat teruggehou word, of dispute wat vir lang tydperke aangaan, kan ook verwag word indien 'n oplossing nie gevind kan word nie.

Die uwe
Riviersonderend Belastingbetalersvereniging
D.F. Roux
VOORSITTER
076 973 2143

Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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6 Plein Street, PO Box 24 Caledon, Western Cape, 7230
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Website: www.twk.gov.za

28 Mei 2026

Mnr. Daniel Ekke
Riviersonderend

Epos: ekke445@gmail.com

Geagte Meneer / Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2026-2027

Baie dankie vir u skrywe en vir die feit dat u steeds jaarliks deelneem aan die begrotingsproses en u bekommernisse onder die Munisipaliteit se aandag bring.

Ons neem kennis van u frustrasie dat inwoners van Riviersonderend oor 'n lang tydperk nie die vlak van dienslewering ervaar wat hulle verwag nie, ten spyte van voortgesette tariefverhogings. U kommentaar oor grondstrate, die algemene toestand van infrastruktuur en die toenemende finansiële druk op huishoudings word erken.

Die Munisipaliteit verstaan dat bekostigbaarheid vir baie inwoners 'n ernstige uitdaging geword het, veral binne die huidige ekonomiese klimaat. Dit is juis waarom die huidige begroting opgestel is binne die raamwerk van die goedgekeurde Finansiële Herstelplan, met 'n sterk fokus op finansiële stabilisering, kostebeheer en die beskerming van kern-dienslewering.

Ons neem ook kennis van u bekommernisse rakende invorderingsvlakke en die impak wat swak betalingsvlakke op belastingbetalers het wat wel hul rekeninge betaal. Die verbetering van invorderingsprosesse en finansiële beheermaatreëls vorm reeds deel van die Munisipaliteit se huidige herstel- en stabiliseringsproses. In hierdie verband vergader 'n weeklikse kontantvloeikomitee reeds op 'n deurlopende basis om finansiële prestasie, uitgawes en kostebeperkingsmaatreëls streng te monitor. Verteenwoordigers van die Provinsiale Regering dien ook op hierdie komitee as deel van die toesigproses.

U kommentaar rakende die behoefte aan groter duidelikheid oor plaaslike diensleweringsallokasies en IDP-prioriteite vir Riviersonderend word eweneens

kennis van geneem. Die behoefte aan meer sigbare en plaaslike konteks tydens begrotingsvoorleggings is 'n geldige punt wat reeds interne aandag geniet.

Met betrekking tot personeelstrukture en administratiewe kostes, erken die Munisipaliteit dat inwoners groter doeltreffendheid, beter waarde vir geld en verbeterde diensvlakke verwag. Deel van die huidige herstelproses behels juis die hersiening van verouderde prosesse om die organisasie meer volhoubaar, funksioneel en beleggersvriendelik oor die lang termyn te maak.

Hoewel die huidige fase van die Finansiële Herstelplan beperkings plaas op nuwe besteding en grootskaalse uitbreidingsprojekte, bly die Munisipaliteit verbind daartoe om finansiële stabiliteit te herstel en dienslewering geleidelik te verbeter binne ons beskikbare finansiële vermoë.

Dankie vir u insette en betrokkenheid by die openbare deelnameproses. Alle openbare insette is oorweeg en bespreek tydens 'n Raadswerkswinkel wat op 14 Mei 2026 plaasgevind het. Die sake wat geopper is, is verder bespreek tydens die Begrotingsbestuurskomiteevergadering op 18 Mei 2026.

Die finale begroting, tesame met die oorweging van alle ontvangde kommentare, is by die Raadsvergadering op 28 Mei 2026 ter tafel gelê vir finale goedkeuring.

Hierdie reaksie dien as die munisipaliteit se formele antwoord oor die saak. Ons waardeer weereens u konstruktiewe insette en u voortgesette belangstelling in die ontwikkeling van Riviersonderend.

Die uwe in Dienslewering,

.....
Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

Jacky Smith

From: belastingbetalers Vereniging <rsebbv@gmail.com>
Sent: Thursday, 30 April 2026 11:58
To: TWK Budget
Subject: Belastingbetalersvereniging. Insette op 2026/2027-begroting

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

Erken asb ontvangs

Goeie dag

Hiermee volg my kommentaar op die konsepbegroting. Daar is geen verandering in my kommentaar sedert 2021 nie. Die tariewe bly styg bo inflasie, terwyl ons dienste in Riviersonderend swak bly. Ons grondstrate is ten minste twee jaar laas geskraap. Dit wil voorkom asof die verhogings net daar is om die amptenare se sakke te vul. Dit sluit ook die politieke koalisie in. Die amptenare se inkomste bly verseker, maar ons moet betaal ongeag wat die verhoging is, en geen verbetering aan dienste word opgemerk nie.

Verhoging as geheel
Om een item uit te sonder wat te veel of te min verhoog is, sal niemand baat nie. Die feit is dat die R185 tot R325,05 verhoging op die gemiddelde huishouding se rekening eenvoudig nie bekostigbaar is nie. As dit vir die volgende tien jaar so aanhou, beloop die verhoging R1 850 tot R3 250, wat byna gelykstaande is aan die huidige munisipale rekening.

Kostereflektering
Die amptenaar wat die konsepbegroting aan ons voorgelê het, het gesê die verhogings is in lyn met omliggende munisipaliteite se verhogings. Dit blyk egter nie die geval te wees nie, omdat ons omliggende munisipaliteite veel laer verhogings het.

Aantal rekenmeesters in diens (85)
Die hoeveelheid rekenkundiges in diens by TWK, soos getoon in die begroting, is skokkend. Die vraag ontstaan hoe finansiële verval kon plaasvind wanneer daar soveel oë op die saak was. Kan hierdie mannekrag nie beter benut word in ander diensleweringsafdelings nie?

Gebrekkige inligting by begrotingsvoorleggings
Geen inligting wat spesifiek handel oor die allokasie vir dienslewering in Riviersonderend, is voorgelê nie.

Geen IDP
Daar was geen verwysing na die IDP nie.

Recovery rate
Die belastingbetalers word benadeel in elke begroting omdat 20% van inkomste verlore gaan. Hoekom word die belastingbetaler gestraf om op te maak vir tariewe wat nie ingevorder word nie? Die munisipaliteit word betaal om hierdie funksie te verrig.

Toekomsplan
Die munisipaliteit kan binnekort verwag dat die middelklas nie meer hul verhoogde rekeninge sal kan bekostig nie. Situasies soos belastinggeld wat teruggehou word, of dispute wat vir lang tydperke aangaan, kan ook verwag word indien 'n oplossing nie gevind kan word nie.

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Die uwe
Riviersonderend Belastingbetalersvereniging
D.F. Roux
VOORSITTER
076 973 2143

Theewaterskloof Municipality

OFFICE OF THE MUNICIPAL MANAGER

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28 Mei 2026

Mnr. D.F. Roux
Riviersonderend

Epos: rsebbv@gmail.com

Geagte Meneer / Mevrou

Munisipale Reaksie op Kommentaar Ontvang Konsepbegroting 2026-2027

Baie dankie vir u skrywe en vir die feit dat u steeds jaarliks deelneem aan die begrotingsproses en u bekommernisse onder die Munisipaliteit se aandag bring.

Ons neem kennis van u frustrasie dat inwoners van Riviersonderend oor 'n lang tydperk nie die vlak van dienslewering ervaar wat hulle verwag nie, ten spyte van voortgesette tariefverhogings. U kommentaar oor grondstrate, die algemene toestand van infrastruktuur en die toenemende finansiële druk op huishoudings word erken.

Die Munisipaliteit verstaan dat bekostigbaarheid vir baie inwoners 'n ernstige uitdaging geword het, veral binne die huidige ekonomiese klimaat. Dit is juis waarom die huidige begroting opgestel is binne die raamwerk van die goedgekeurde Finansiële Herstelplan, met 'n sterk fokus op finansiële stabilisering, kostebeheer en die beskerming van kern-dienslewering.

Ons neem ook kennis van u bekommernisse rakende invorderingsvlakke en die impak wat swak betalingsvlakke op belastingbetalers het wat wel hul rekeninge betaal. Die verbetering van invorderingsprosesse en finansiële beheermaatreëls vorm reeds deel van die Munisipaliteit se huidige herstel- en stabiliseringsproses. In hierdie verband vergader 'n weeklikse kontantvloeikomitee reeds op 'n deurlopende basis om finansiële prestasie, uitgawes en kostebeperkingsmaatreëls streng te monitor. Verteenwoordigers van die Provinsiale Regering dien ook op hierdie komitee as deel van die toesigproses.

U kommentaar rakende die behoefte aan groter duidelikheid oor plaaslike diensleweringsallokasies en IDP-prioriteite vir Riviersonderend word eweneens

kennis van geneem. Die behoefte aan meer sigbare en plaaslike konteks tydens begrotingsvoorleggings is 'n geldige punt wat reeds interne aandag geniet.

Met betrekking tot personeelstrukture en administratiewe kostes, erken die Munisipaliteit dat inwoners groter doeltreffendheid, beter waarde vir geld en verbeterde diensvlakke verwag. Deel van die huidige herstelproses behels juis die hersiening van verouderde prosesse om die organisasie meer volhoubaar, funksioneel en beleggersvriendelik oor die lang termyn te maak.

Hoewel die huidige fase van die Finansiële Herstelplan beperkings plaas op nuwe besteding en grootskaalse uitbreidingsprojekte, bly die Munisipaliteit verbind daartoe om finansiële stabiliteit te herstel en dienslewering geleidelik te verbeter binne ons beskikbare finansiële vermoë.

Dankie vir u insette en betrokkenheid by die openbare deelnameproses. Alle openbare insette is oorweeg en bespreek tydens 'n Raadswerkswinkel wat op 14 Mei 2026 plaasgevind het. Die sake wat geopper is, is verder bespreek tydens die Begrotingsbestuurskomiteevergadering op 18 Mei 2026.

Die finale begroting, tesame met die oorweging van alle ontvangde kommentare, is by die Raadsvergadering op 28 Mei 2026 ter tafel gelê vir finale goedkeuring.

Hierdie reaksie dien as die munisipaliteit se formele antwoord oor die saak. Ons waardeer weereens u konstruktiewe insette en u voortgesette belangstelling in die ontwikkeling van Riviersonderend.

Die uwe in Dienslewering,

.....
Mr. GW Hermanus
ACTING MUNICIPAL MANAGER
THEEWATERSKLOOF MUNICIPALITY

ITEM TITLE

SC06/2026 DIRECTORATE FINANCE: CONSIDERATION AND APPROVAL OF THE FINAL BUDGET 2026/2027 AND INDICATIVE FOR THE PROJECTED TWO OUTER YEARS 2027/2028 AND 2028/2029

[English version of the report is the original]

FILE NUMBER

5/1/1-2026/2027

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, Supply Chain Management Procurement Plan, Service Delivery and Budget Implementation Plan as well as the Service Standards.

BACKGROUND

In accordance with section 16 of the Municipal Finance Management Act, No 56 of 2003 the Municipal Council must at least 30 days before the start of the budget year consider approval of the annual budget.

DISCUSSION

As contained in the detail report.

LEGAL IMPLICATIONS (ITEM AUTHOR)

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

RISK MANAGEMENT IMPLICATION (ITEM AUTHOR)

None.

FINANCIAL IMPLICATIONS (ITEM AUTHOR)

As contained in the detail report.

RECOMMENDATION BY ITEM AUTHOR TO COUNCIL:

It is recommended:

1. **That Council resolves that Final Annual Operating Budget of the municipality for the financial year 2026/2027 and indicative for the two projected Outer Years 2027/202.**

2. That Council resolves that the Final 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), a directed in terms of Section 22 of the Bill on the Land Use Planning Act.

5. That Council resolves that the Final Tariff Charges are approved for the Financial Year 2026/2027. (Annexure A).

6. That the Final Monthly Indigent Subsidy in respect of 6kl Water, 70KwH Electricity, Refuse, 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. All Budget related Policies was reviewed and that Council resolves to adopt the following Amendments to the Policies as per Annexure B

    9.1. Rates Policy
    9.2. Credit and Debt Collection Policy
    9.3. Writing-Off of Irrecoverable Debt
    9.4. Indigent Policy
    9.5. Supply Chain Management Policy
    9.6. Supply Chain Management Preferential Procurement Regulations
    9.7. Short-Term Insurance Policy
    9.8. Asset Management Policy

10. That Council take note that the following Budget related policies have been reviewed internally with no amendments:

    10.1. Borrowing Policy
    10.2. Creditor Policy
    10.3. Virement Policy
    10.4. Budget Policy
    10.5. Payroll Management and Administration Policy
    10.6. Infrastructure Policy
    10.7. Funding and Reserves Policy

10.8. Cash Management and Investment Policy
10.9. Tariff Policy
10.10. Special Ratings Area Policy
10.11. Cost Containment Policy

11. That Council resolves that the Final Procurement Plan are approved for the Financial Year 2026/2027. (Annexure C).

12. That Council resolves that the updated Long Term Financial Plan is approved for the Financial Year 2026/2027. (Annexure D).

13. That Council take cognisance of the Service Standards. (Annexure E)

14. The budget provides for a revenue collection rate of 85%. The Financial Recovery Plan indicates an attainable collection rate of 88% for the same period.

15. It is recommended that Council supports a minimum collection rate of 85% for the 2026/27 financial year. The proposed target is aligned with the milestones set out in the Financial Recovery Plan and is necessary to ensure the municipality's financial sustainability and compliance with the FRP commitments.

Theewaterskloof Municipality

Final Budget

2026/2027 to 2028/2029

28 May 2026

English is original version

Copies of this document can be viewed:

- In the foyer of all municipal offices
- All public libraries within the municipality
- At www.twk.gov.za

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Abbreviations and Acronyms

IDP	Integrated Development Plan
MTREF	Medium Term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
kl	Kilolitre
kWh	Kilowatt
VAT	Value Added Tax
SMME	Small Micro and Medium Enterprises
CPI	Consumer Price index
MFMA	Municipal Finance Management Act 56 of 2003
GFS	Government Financial Statistics
MBRR	Municipal Budget and Reporting Regulations
GRAP	Generally Recognized Accounting Practice
MSA	Municipal Systems Act
MIG	Municipal Infrastructure Grant
LED	Local Economic Development
SDBIP	Service Delivery Budget Implementation Plan
DoRA	Division of Revenue Act
PDO	Predetermined Objectives
KPI	Key Performance Indicator
KPA	Key Performance Area
RBIG	Regional Bulk Infrastructure Grant
MTBPS	Medium Term Budget Policy Statement

1. Council Resolutions

1. That Council resolves that Final Annual Operating Budget of the municipality for the financial year 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 Final 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), a directed in terms of Section 22 of the Bill on the Land Use Planning Act.

5. That Council resolves that the Final Tariff Charges are approved for the Financial Year 2026/2027. (Annexure A).

6. That the Final Monthly Indigent Subsidy in respect of 6kl Water, 70KwH Electricity, Refuse, 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

10. That Council resolves that the Final Procurement Plan are approved for the Financial Year 2026/2027. (Annexure C).

11. That Council resolves that the updated Long Term Financial Plan is approved for the Financial Year 2026/2027. (Annexure D).

12. That Council take cognisance of the Service Standards. (Annexure E)

13. The budget provides for a revenue collection rate of 85%. The Financial Recovery Plan indicates an attainable collection rate of 88% for the same period.

    It is recommended that Council supports a minimum collection rate of 85% for the 2026/2027 financial year. The proposed target is aligned with the milestones set out in the Financial Recovery Plan and is necessary to ensure the municipality's financial sustainability and compliance with the FRP commitments.

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,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 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	(975 232)	(1 112 406)	(1 138 486)	(1 100 117)
Total Operating Expenditure	905 962	989 449	996 078	997 256
(Suplus)/Deficit for the year	(69 270)	(122 956)	(142 408)	(102 861)
Total Capital Expenditure	118 224	131 556	149 387	118 839

Total operating revenue is projected to increase by 14,07 per cent or R 137 million for the 2026/2027 financial year when compared to the 2025/2026 Budget. For the two outer years, operational revenue will increase by 2.3% in 2027/2028 and decrease with 3.4% in 2028/2029 respectively.

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	16%	5%
Service Charges	378 571	408 934	37%	8%
Operational grants	186 152	265 262	24%	42%
Capital grants	112 170	33 210	3%	-70%
Other own Revenue	127 587	225 709	20%	77%
	975 232	**1 112 406**	**100%**	14%

Other Own Revenue is the biggest part (77%) of the municipality's revenue followed by operational grants (42%), service charges by (8%) and property rates at (5%). There has been a decrease in the growth of the capital grants (70%) when compared to the 2025/2026 financial year. The reduction in capital grants decrease is attributable to the MIG Grant, Integrated National Electrification Programme 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: - 185

	Current Year 2025/26	Budget Year 2026/27	% of Total Expenditure	Growth 2025/26 - 2026/27
Employee costs	313 696	319 873	32%	2%
Remuneration of councillors	15 017	14 614	1%	-3%
Depreciation & asset impairment	43 848	40 079	4%	-9%
Finance charges	54 459	52 465	5%	-4%
Materials and bulk purchases	185 047	196 542	20%	6%
Transfers and grants	11 549	84 976	9%	636%
Other expenditure	282 347	280 901	28%	-1%
	905 962	**989 449**	**100%**	9,2%

Total operating expenditure for the 2026/2027 financial year amounts to R 905 million, which represents an increase of R 83 million (9.2%) from 2025/2026.

Description R thousand	Current Year 2025/26	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Capital Expenditure	118 224	131 556	149 387	118 839

The capital expenditure amounts to R 131 million and has increased by 11.3 % when compared to the 2025/2026 adjustment budget. The outer year's increase to R 149 million in 2027/2028 and decrease to R 118 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

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Revenue - Functional									
Governance and administration	**297 402**	**282 253**	**289 858**	**341 109**	**326 361**	**326 361**	**341 685**	**363 057**	**375 468**
Executive and council	515	640	86	113	185	185	118	118	118
Finance and administration	296 887	281 613	289 772	340 996	326 176	326 176	341 567	362 939	375 350
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**71 391**	**70 473**	**119 774**	**94 724**	**141 491**	**141 491**	**228 000**	**220 706**	**133 677**
Community and social services	11 086	11 208	9 685	11 151	11 157	11 157	12 608	12 759	13 063
Sport and recreation	37	58	64	51	51	51	71	74	77
Public safety	33 554	19 283	27 875	26 742	40 808	40 808	41 140	42 786	44 497
Housing	26 714	39 923	82 149	56 780	89 475	89 475	174 181	165 088	76 040
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**11 859**	**32 543**	**36 687**	**41 009**	**47 109**	**47 109**	**45 916**	**42 503**	**43 852**
Planning and development	3 805	24 605	28 335	32 447	34 738	34 738	37 460	33 695	34 699
Road transport	8 054	7 938	8 352	8 562	12 370	12 370	8 456	8 808	9 153
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**319 340**	**403 263**	**409 723**	**445 994**	**460 271**	**460 271**	**496 805**	**512 219**	**547 120**
Energy sources	119 192	148 969	166 610	192 659	196 719	196 719	211 960	210 203	226 783
Water management	91 246	120 940	117 617	122 030	133 752	133 752	144 452	156 008	168 489
Waste water management	53 964	58 149	62 776	66 373	65 756	65 756	68 714	71 463	74 322
Waste management	54 937	75 205	62 720	64 932	64 044	64 044	71 678	74 545	77 527
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**699 992**	**788 532**	**856 042**	**922 836**	**975 232**	**975 232**	**1 112 406**	**1 138 486**	**1 100 117**
Expenditure - Functional									
Governance and administration	**213 040**	**237 127**	**237 450**	**255 560**	**249 110**	**249 110**	**241 167**	**250 931**	**264 286**
Executive and council	26 316	27 838	25 612	26 370	29 888	29 888	22 521	23 645	24 831
Finance and administration	183 889	206 466	208 842	225 867	215 900	215 900	215 211	223 607	235 516
Internal audit	2 836	2 822	2 996	3 322	3 322	3 322	3 435	3 679	3 939
Community and public safety	**105 515**	**178 054**	**101 752**	**118 525**	**126 713**	**126 713**	**204 251**	**182 614**	**132 068**
Community and social services	10 951	98 343	17 404	19 290	19 443	19 443	21 853	22 621	23 581
Sport and recreation	15 185	15 292	10 329	11 506	10 446	10 446	12 158	12 931	13 756
Public safety	56 521	47 491	52 605	59 739	70 416	70 416	69 364	72 964	76 768
Housing	22 859	16 928	21 414	27 989	26 407	26 407	100 876	74 098	17 963
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**60 921**	**94 051**	**76 864**	**86 789**	**88 841**	**88 841**	**96 018**	**100 090**	**106 534**
Planning and development	17 692	32 501	31 837	38 455	38 055	38 055	44 898	46 010	49 251
Road transport	43 229	61 516	45 027	48 275	50 786	50 786	51 119	54 078	57 283
Environmental protection	–	34	–	60	–	–	1	1	1
Trading services	**406 149**	**387 312**	**381 354**	**422 989**	**440 897**	**440 897**	**447 954**	**462 381**	**494 303**
Energy sources	115 141	125 740	153 602	182 675	186 647	186 647	199 321	201 146	219 601
Water management	192 448	128 788	89 225	92 654	102 978	102 978	98 865	104 764	111 210
Waste water management	50 530	66 274	64 616	67 499	70 876	70 876	66 633	69 385	72 259
Waste management	48 030	66 510	73 911	80 162	80 396	80 396	83 135	87 086	91 233
Other	**170**	**553**	**68**	**240**	**400**	**400**	**60**	**62**	**64**
Total Expenditure - Functional	**785 796**	**897 096**	**797 488**	**884 103**	**905 962**	**905 962**	**989 449**	**996 078**	**997 256**
Surplus/(Deficit) for the year	**(85 804)**	**(108 564)**	**58 554**	**38 733**	**69 270**	**69 270**	**122 956**	**142 408**	**102 861**

4. Capital Expenditure

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Multi-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	–	–	1 455	–	877	877	877	4 051	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	11 454	4 782	2 916	–	–	–	–	700	6 271	6 554
Vote 5 - Economic Development and Planning	–	24 486	76 493	37 079	45 318	45 318	45 318	–	–	–
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	8 928	35 228	31 517
Vote 15 - Directorate Development and Community Services	1 761	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	61 870	51 062	93 194	50 673	63 909	63 909	63 909	13 679	41 499	38 071
Single-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	3 312	1 505	126	110	2 562	2 562	2 562	139	–	–
Vote 2 - Community Services	–	15 774	7 777	6 400	5 000	5 000	5 000	461	–	–
Vote 3 - Corporate services	–	1 383	348	364	470	470	470	300	–	–
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	91 406	107 888	76 040
Vote 6 - Office of the Municipal Manager	18	–	–	–	–	–	–	50	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	19	45	–	–	450	450	450	1 100	–	–
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	7 335	7 335	7 335	22 159	–	–
Vote 14 - Water	17 791	17 532	2 040	12 281	3 589	3 589	3 589	1 563	–	4 728
Vote 15 - Directorate Development and Community Services	16 077	–	–	–	–	–	–	700	–	–
Capital single-year expenditure sub-total	82 929	75 105	15 633	38 157	54 315	54 315	54 315	117 877	107 888	80 768
Total Capital Expenditure - Vote	144 799	126 167	108 827	88 830	118 224	118 224	118 224	131 556	149 387	118 839
Capital Expenditure - Functional										
Governance and administration	10 751	3 619	8 179	6 874	7 582	7 582	7 582	860	–	–
Executive and council	–	–	–	–	–	–	–	50	–	–
Finance and administration	10 732	3 619	8 179	6 874	7 582	7 582	7 582	810	–	–
Internal audit	18	–	–	–	–	–	–	–	–	–
Community and public safety	27 667	47 164	78 796	45 288	80 619	80 619	80 619	95 547	107 888	76 040
Community and social services	636	2 112	65	–	400	400	400	56	–	–
Sport and recreation	441	5 524	1 114	–	877	877	877	4 075	–	–
Public safety	229	360	8	–	–	–	–	10	–	–
Housing	26 360	39 168	77 609	45 288	79 342	79 342	79 342	91 406	107 888	76 040
Health	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	9 113	8 264	971	–	1 384	1 384	1 384	1 800	–	–
Planning and development	1 228	1 217	629	–	1 384	1 384	1 384	1 800	–	–
Road transport	7 885	7 048	341	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–
Trading services	97 268	67 121	20 882	36 668	28 638	28 638	28 638	33 350	41 499	42 799
Energy sources	23 175	17 862	3 040	–	–	–	–	700	6 271	6 554
Water management	36 271	29 024	12 052	12 281	4 889	4 889	4 889	10 491	35 228	36 245
Waste water management	31 056	18 860	5 789	24 387	23 749	23 749	23 749	22 159	–	–
Waste management	6 766	1 376	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	144 799	126 167	108 827	88 830	118 224	118 224	118 224	131 556	149 387	118 839
Funded by:										
National Government	25 311	38 489	25 783	27 537	28 199	28 199	28 199	32 510	30 265	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	–	–	–						
Transfers recognised - capital	55 441	78 252	38 444	72 237	32 034	32 034	32 034	33 210	30 265	37 217
Borrowing	64 750	38 095	0	10 000	–	–	–	–	–	–
Internally generated funds	24 608	9 820	70 382	6 593	86 190	86 190	86 190	98 347	119 122	81 622
Total Capital Funding	144 799	126 167	108 827	88 830	118 224	118 224	118 224	131 556	149 387	118 839

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		
R thousands	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
Financial Performance										
Property rates	136 354	153 616	161 347	173 070	170 753	170 753	170 753	179 291	188 255	197 668
Service charges	273 786	305 340	339 598	370 088	378 571	378 571	378 571	408 934	437 473	468 128
Investment revenue	11 469	6 151	3 484	6 169	3 300	3 300	3 300	2 769	2 830	2 895
Transfer and subsidies - Operational	144 515	153 872	163 406	182 290	186 152	186 152	186 152	265 262	242 937	189 690
Other own revenue	97 976	89 497	84 767	118 932	124 287	124 287	124 287	133 683	123 016	128 479
Total Revenue (excluding capital transfers and contributions)	664 099	708 476	752 602	850 549	863 062	863 062	863 062	989 939	994 511	986 860
Employee costs	246 990	275 384	281 509	315 821	313 696	313 696	313 696	319 873	342 416	366 587
Remuneration of councillors	12 686	13 189	13 148	15 017	15 017	15 017	15 017	14 614	15 199	15 807
Depreciation, amortisation and impairment	32 476	34 188	41 321	35 541	43 848	43 848	43 848	40 079	41 633	43 300
Interest, Dividends and Rent on Land	32 479	41 699	47 204	47 551	54 459	54 459	54 459	52 465	35 071	33 930
Inventory consumed and bulk purchases	122 894	141 348	159 814	180 997	185 047	185 047	185 047	196 542	214 666	234 529
Transfers and subsidies	8 528	1 952	5 501	12 080	11 549	11 549	11 549	84 976	57 200	–
Other expenditure	349 276	389 335	248 990	277 096	282 347	282 347	282 347	280 901	289 893	303 103
Total Expenditure	805 328	897 096	797 488	884 103	905 962	905 962	905 962	989 449	996 078	997 256
Surplus/(Deficit)	(141 229)	(188 621)	(44 886)	(33 554)	(42 900)	(42 900)	(42 900)	490	(1 566)	(10 395)
Transfers and subsidies - capital (monetary allocations)	52 856	78 252	38 444	72 237	32 034	32 034	32 034	33 210	36 086	37 217
Transfers and subsidies - capital (in-kind)	2 568	1 804	64 996	50	80 136	80 136	80 136	89 257	107 888	76 040
Surplus/(Deficit) after capital transfers & contributions	(85 804)	(108 564)	58 554	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(85 804)	(108 564)	58 554	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Capital expenditure & funds sources										
Capital expenditure	144 799	126 167	108 827	88 830	118 224	118 224	118 224	131 556	149 387	118 839
Transfers recognised - capital	55 441	78 252	38 444	72 237	32 034	32 034	32 034	33 210	30 265	37 217
Borrowing	64 750	38 095	0	10 000	–	–	–	–	–	–
Internally generated funds	24 608	9 820	70 382	6 593	86 190	86 190	86 190	98 347	119 122	81 622
Total sources of capital funds	144 799	126 167	108 827	88 830	118 224	118 224	118 224	131 556	149 387	118 839
Financial position										
Total current assets	176 248	121 441	113 847	114 557	116 085	116 085	116 085	124 904	143 331	158 252
Total non current assets	1 217 392	1 256 200	1 329 461	1 461 548	1 403 837	1 403 837	1 403 837	1 495 314	1 603 069	1 678 608
Total current liabilities	180 865	270 790	301 204	374 159	335 335	335 335	335 335	308 295	285 837	262 405
Total non current liabilities	361 204	328 922	334 764	329 514	333 799	333 799	333 799	338 180	344 411	355 442
Community wealth/Equity	831 596	723 213	781 765	872 432	850 788	850 788	850 788	973 744	1 116 152	1 219 013
Cash flows										
Net cash from (used) operating	(25 220)	75 837	49 202	96 516	57 303	57 303	57 303	63 272	68 391	63 302
Net cash from (used) investing	(141 433)	(124 731)	(33 782)	(89 422)	(33 734)	(33 734)	(33 734)	(41 427)	(41 499)	(42 799)
Net cash from (used) financing	86 587	(20 640)	(14 178)	–	(33 134)	(33 134)	(33 134)	(19 753)	(15 609)	(13 175)
Cash/cash equivalents at the year end	85 916	16 383	17 624	18 830	8 060	8 060	8 060	10 151	21 435	28 762
Cash backing/surplus reconciliation										
Cash and investments available	99 745	16 632	17 898	28 171	8 334	8 334	8 334	10 425	21 708	29 036
Application of cash and investments	152 737	163 590	192 387	261 801	201 761	201 761	201 761	173 467	146 815	120 256
Balance - surplus (shortfall)	(52 992)	(146 959)	(174 489)	(233 630)	(193 428)	(193 428)	(193 428)	(163 042)	(125 106)	(91 220)
Asset management										
Asset register summary (WDV)	1 202 754	1 250 872	1 393 787	1 447 076	1 396 326	1 396 326		1 487 803	1 595 557	1 671 096
Depreciation	32 476	34 188	41 321	35 541	43 848	43 848		40 079	41 633	43 300
Renewal and Upgrading of Existing Assets	75 900	68 110	27 389	43 068	34 950	34 950		31 185	39 186	20 801
Repairs and Maintenance	121 372	160 562	125 666	148 681	144 304	144 304		152 566	161 409	170 805
Free services										
Cost of Free Basic Services provided	(45 554)	(48 707)	(53 091)	(56 991)	(53 582)	(53 582)		(53 582)	(58 002)	(61 279)
Revenue cost of free services provided	(9 633)	(9 763)	(11 737)	(18 698)	(1 229)	(1 229)		(1 229)	(1 290)	(1 355)
Households below minimum service level										
Water:	3	3	3	2	2	2		2	2	2
Sanitation/sewerage:	2	2	1	1	1	1		1	1	1
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

Explanatory notes Table A1 - Budget Summary 189

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance.

3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is negative over the MTREF.
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget and indicates that new borrowing exceeds the repayment of loans
        iii. Internally generated funds are financed from a combination of the current operating surplus and input VAT reclaimed on conditional grants. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The municipality's cash flow remains positive over the MTREF; however it is declining and care should be exercised to ensure that the Municipality does not experience cash flow problems.

4. The section on Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality are increasing. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Budgeted Financial Performance (Revenue and Expenditure by standard classification) (Table A2)

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Revenue - Functional									
Governance and administration	**297 402**	**282 253**	**289 858**	**341 109**	**326 361**	**326 361**	**341 685**	**363 057**	**375 468**
Executive and council	515	640	86	113	185	185	118	118	118
Finance and administration	296 887	281 613	289 772	340 996	326 176	326 176	341 567	362 939	375 350
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**71 391**	**70 473**	**119 774**	**94 724**	**141 491**	**141 491**	**228 000**	**220 706**	**133 677**
Community and social services	11 086	11 208	9 685	11 151	11 157	11 157	12 608	12 759	13 063
Sport and recreation	37	58	64	51	51	51	71	74	77
Public safety	33 554	19 283	27 875	26 742	40 808	40 808	41 140	42 786	44 497
Housing	26 714	39 923	82 149	56 780	89 475	89 475	174 181	165 088	76 040
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**11 859**	**32 543**	**36 687**	**41 009**	**47 109**	**47 109**	**45 916**	**42 503**	**43 852**
Planning and development	3 805	24 605	28 335	32 447	34 738	34 738	37 460	33 695	34 699
Road transport	8 054	7 938	8 352	8 562	12 370	12 370	8 456	8 808	9 153
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**319 340**	**403 263**	**409 723**	**445 994**	**460 271**	**460 271**	**496 805**	**512 219**	**547 120**
Energy sources	119 192	148 969	166 610	192 659	196 719	196 719	211 960	210 203	226 783
Water management	91 246	120 940	117 617	122 030	133 752	133 752	144 452	156 008	168 489
Waste water management	53 964	58 149	62 776	66 373	65 756	65 756	68 714	71 463	74 322
Waste management	54 937	75 205	62 720	64 932	64 044	64 044	71 678	74 545	77 527
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**699 992**	**788 532**	**856 042**	**922 836**	**975 232**	**975 232**	**1 112 406**	**1 138 486**	**1 100 117**
Expenditure - Functional									
Governance and administration	**213 040**	**237 127**	**237 450**	**255 560**	**249 110**	**249 110**	**241 167**	**250 931**	**264 286**
Executive and council	26 316	27 838	25 612	26 370	29 888	29 888	22 521	23 645	24 831
Finance and administration	183 889	206 466	208 842	225 867	215 900	215 900	215 211	223 607	235 516
Internal audit	2 836	2 822	2 996	3 322	3 322	3 322	3 435	3 679	3 939
Community and public safety	**105 515**	**178 054**	**101 752**	**118 525**	**126 713**	**126 713**	**204 251**	**182 614**	**132 068**
Community and social services	10 951	98 343	17 404	19 290	19 443	19 443	21 853	22 621	23 581
Sport and recreation	15 185	15 292	10 329	11 506	10 446	10 446	12 158	12 931	13 756
Public safety	56 521	47 491	52 605	59 739	70 416	70 416	69 364	72 964	76 768
Housing	22 859	16 928	21 414	27 989	26 407	26 407	100 876	74 098	17 963
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**60 921**	**94 051**	**76 864**	**86 789**	**88 841**	**88 841**	**96 018**	**100 090**	**106 534**
Planning and development	17 692	32 501	31 837	38 455	38 055	38 055	44 898	46 010	49 251
Road transport	43 229	61 516	45 027	48 275	50 786	50 786	51 119	54 078	57 283
Environmental protection	–	34	–	60	–	–	1	1	1
Trading services	**406 149**	**387 312**	**381 354**	**422 989**	**440 897**	**440 897**	**447 954**	**462 381**	**494 303**
Energy sources	115 141	125 740	153 602	182 675	186 647	186 647	199 321	201 146	219 601
Water management	192 448	128 788	89 225	92 654	102 978	102 978	98 865	104 764	111 210
Waste water management	50 530	66 274	64 616	67 499	70 876	70 876	66 633	69 385	72 259
Waste management	48 030	66 510	73 911	80 162	80 396	80 396	83 135	87 086	91 233
Other	**170**	**553**	**68**	**240**	**400**	**400**	**60**	**62**	**64**
Total Expenditure - Functional	**785 796**	**897 096**	**797 488**	**884 103**	**905 962**	**905 962**	**989 449**	**996 078**	**997 256**
Surplus/(Deficit) for the year	**(85 804)**	**(108 564)**	**58 554**	**38 733**	**69 270**	**69 270**	**122 956**	**142 408**	**102 861**

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is an illustration of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile standardised reports.

2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity and Water.

4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Finance and Administration.

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Revenue - Functional									
Vote 1 - Directorate Finance	259 680	278 314	287 149	332 267	317 287	317 287	333 596	354 804	367 043
Vote 2 - Community Services	–	40 536	48 289	48 458	62 829	62 829	63 440	65 624	68 043
Vote 3 - Corporate services	–	1 369	609	6 746	6 978	6 978	6 759	6 871	6 987
Vote 4 - Electricity	119 192	148 969	166 610	192 659	196 719	196 719	211 960	210 203	226 783
Vote 5 - Economic Development and Planning	–	42 241	86 839	59 759	93 783	93 783	177 828	168 149	79 221
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	34 083	34 083	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	74 545	77 527
Vote 13 - Waste water management	53 964	58 149	62 776	66 373	65 756	65 756	68 714	71 463	74 322
Vote 14 - Water	91 246	120 940	117 617	122 030	133 752	133 752	144 452	156 008	168 489
Vote 15 - Directorate Development and Community Services	63 722	–	–	–	–	–	–	–	–
Total Revenue by Vote	**699 992**	**788 532**	**856 042**	**922 836**	**975 232**	**975 232**	**1 112 406**	**1 138 486**	**1 100 117**
Expenditure by Vote *to be appropriated*				–		–			
Vote 1 - Directorate Finance	77 445	123 973	98 348	105 568	99 617	99 617	101 832	104 803	110 696
Vote 2 - Community Services	–	259 019	175 434	187 874	192 954	192 954	197 835	208 130	219 481
Vote 3 - Corporate services	–	70 823	81 686	90 148	92 775	92 775	85 417	89 264	93 386
Vote 4 - Electricity	115 141	125 740	153 602	182 675	186 647	186 647	199 321	201 146	219 601
Vote 5 - Economic Development and Planning	(0)	34 831	34 425	42 397	50 560	50 560	123 168	95 875	41 233
Vote 6 - Office of the Municipal Manager	9 869	8 400	8 176	9 713	9 684	9 684	12 038	12 902	13 828
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	41 036	12 738	18 066	25 414	19 474	19 474	21 206	22 724	24 329
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	80 396	80 396	83 135	87 086	91 233
Vote 13 - Waste water management	50 530	66 274	64 616	67 499	70 876	70 876	66 633	69 385	72 259
Vote 14 - Water	192 448	128 788	89 225	92 654	102 978	102 978	98 865	104 764	111 210
Vote 15 - Directorate Development and Community Services	251 297	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**785 796**	**897 096**	**797 488**	**884 103**	**905 962**	**905 962**	**989 449**	**996 078**	**997 256**
Surplus/(Deficit) for the year	**(85 804)**	**(108 564)**	**58 554**	**38 733**	**69 270**	**69 270**	**122 956**	**142 408**	**102 861**

Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 illustrates the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the GFS classification and not necessarily the organisational structure of the Municipality.

Function	Income R'000	Expenditure R'000	Admin Charges R'000	Surplus/(Deficit) R'000
Water	144 452	98 865	27 239	18 348
Electricity	211 960	199 321	21 955	(9 315)
Waste Water Management	68 714	66 633	9 793	(7 711)
Refuse Removal	71 678	83 135	9 352	(20 810)

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		
R thousand	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
Revenue - Functional										
Exchange Revenue										
Service charges - Electricity	114 037	131 841	150 632	170 078	165 981	165 981	165 981	179 259	193 600	209 088
Service charges - Water	79 377	88 007	98 182	103 720	115 999	115 999	115 999	125 279	135 301	146 125
Service charges - Waste Water Management	40 514	43 033	46 372	49 742	49 988	49 988	49 988	52 237	54 327	56 500
Service charges - Waste Management	39 858	42 459	44 412	46 549	46 603	46 603	46 603	52 158	54 244	56 414
Sale of Goods and Rendering of Services	3 338	3 193	4 482	26 616	8 888	8 888	8 888	16 956	17 634	18 339
Agency services	7 636	7 938	8 352	8 417	8 417	8 417	8 417	8 291	8 623	8 968
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 463	23 411	24 800	27 661	26 380	26 380	26 380	28 561	30 129	31 794
Interest earned from Current and Non Current Assets	11 469	6 151	3 484	6 169	3 300	3 300	3 300	2 769	2 830	2 895
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 855	2 039	2 097	2 076	2 076	2 076	2 076	1 300	1 352	1 406
Licence and permits	4	2	71	76	76	76	76	76	76	76
Special rating levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	797	211	1 115	1 000	1 000	1 000	1 000	1 000	1 040	1 082
Operational Revenue	19 004	19 281	3 888	3 055	4 427	4 427	4 427	3 725	3 874	4 029
Non-Exchange Revenue										
Property rates	136 354	153 616	161 347	173 070	170 753	170 753	170 753	179 291	188 255	197 668
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	45 418	47 235
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 515	153 872	163 406	182 290	186 152	186 152	186 152	265 262	242 937	189 690
Interest	-	5 018	4 020	4 554	3 679	3 679	3 679	3 863	4 056	4 259
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	514	5 250	5 537	12 003	6 047	6 047	6 047	6 529	6 975	7 453
Gains on disposal of Fixed and Intangible Assets	395	-	-	114	114	114	114	872	-	-
Other Gains	5 301	465	-	5 546	19 240	19 240	19 240	18 840	3 840	3 840
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions	**664 099**	**708 476**	**752 602**	**850 549**	**863 062**	**863 062**	**863 062**	**989 939**	**994 511**	**986 860**
Expenditure				–		–				
Employee related costs	246 990	275 384	281 509	315 821	313 696	313 696	313 696	319 873	342 416	366 587
Remuneration of councillors	12 686	13 189	13 148	15 017	15 017	15 017	15 017	14 614	15 199	15 807
Bulk purchases - electricity	87 774	101 021	120 104	139 207	139 207	139 207	139 207	152 140	167 354	184 089
Inventory consumed	35 121	40 327	39 711	41 790	45 840	45 840	45 840	44 402	47 312	50 440
Debt impairment	99 603	88 788	100 461	116 591	110 914	110 914	110 914	107 826	113 239	118 950
Depreciation, amortisation and impairment	32 476	34 188	41 321	35 541	43 848	43 848	43 848	40 079	41 633	43 300
Interest, Dividends and Rent on Land	32 479	41 699	47 204	47 551	54 459	54 459	54 459	52 465	35 071	33 930
Contracted services	122 692	141 907	58 563	60 429	64 090	64 090	64 090	67 052	66 209	69 034
Transfers and subsidies	8 528	1 952	5 501	12 080	11 549	11 549	11 549	84 976	57 200	-
Irrecoverable debts written off	-	-	-	0	16 650	16 650	16 650	15 816	16 864	17 985
Operational costs	126 935	118 080	78 672	94 466	86 948	86 948	86 948	86 526	89 901	93 453
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	3 680	3 680
Total Expenditure	**805 328**	**897 096**	**797 488**	**884 103**	**905 962**	**905 962**	**905 962**	**989 449**	**996 078**	**997 256**
Surplus/(Deficit)	**(141 229)**	**(188 621)**	**(44 886)**	**(33 554)**	**(42 900)**	**(42 900)**	**(42 900)**	**490**	**(1 566)**	**(10 395)**
Transfers and subsidies - capital (monetary allocations)	52 856	78 252	38 444	72 237	32 034	32 034	32 034	33 210	36 086	37 217
Transfers and subsidies - capital (in-kind)	2 568	1 804	64 996	50	80 136	80 136	80 136	89 257	107 888	76 040
Surplus/(Deficit) after capital transfers & contributions	**(85 804)**	**(108 564)**	**58 554**	**38 733**	**69 270**	**69 270**	**69 270**	**122 956**	**142 408**	**102 861**
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(85 804)**	**(108 564)**	**58 554**	**38 733**	**69 270**	**69 270**	**69 270**	**122 956**	**142 408**	**102 861**
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(85 804)**	**(108 564)**	**58 554**	**38 733**	**69 270**	**69 270**	**69 270**	**122 956**	**142 408**	**102 861**
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(85 804)**	**(108 564)**	**58 554**	**38 733**	**69 270**	**69 270**	**69 270**	**122 956**	**142 408**	**102 861**

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

1. Total revenue excluding capital contributions is R 989 million in 2026/2027 and decreases to R 986 million by 2028/2029. Operating revenue increased by 14.07 per cent for 2026/2027 and decrease by 3.4 per cent for the 2028/2029 financial year.

2. Revenue to be generated from property rates is R 179 million in the 2026/2027 financial year and increases to R 188 million by 2027/2028 which represents 16 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.

3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the third largest component of the revenue basket of the Municipality totaling R 408 million for the 2026/2027 financial year and increasing to R 468 million by 2028/2029. For the 2026/2027 financial year services charges amount to 37 per cent of the total revenue base.

4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.

5. Employee related costs and bulk purchases are the main cost drivers within the municipality.

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Multi-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	–	–	1 455	–	877	877	877	4 051	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	11 454	4 782	2 916	–	–	–	–	700	6 271	6 554
Vote 5 - Economic Development and Planning	–	24 486	76 493	37 079	45 318	45 318	45 318	–	–	–
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	8 928	35 228	31 517
Vote 15 - Directorate Development and Community Services	1 761	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	61 870	51 062	93 194	50 673	63 909	63 909	63 909	13 679	41 499	38 071
Single-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	3 312	1 505	126	110	2 562	2 562	2 562	139	–	–
Vote 2 - Community Services	–	15 774	7 777	6 400	5 000	5 000	5 000	461	–	–
Vote 3 - Corporate services	–	1 383	348	364	470	470	470	300	–	–
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	91 406	107 888	76 040
Vote 6 - Office of the Municipal Manager	18	–	–	–	–	–	–	50	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	19	45	–	–	450	450	450	1 100	–	–
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	7 335	7 335	7 335	22 159	–	–
Vote 14 - Water	17 791	17 532	2 040	12 281	3 589	3 589	3 589	1 563	–	4 728
Vote 15 - Directorate Development and Community Services	16 077	–	–	–	–	–	–	700	–	–
Capital single-year expenditure sub-total	82 929	75 105	15 633	38 157	54 315	54 315	54 315	117 877	107 888	80 768
Total Capital Expenditure - Vote	144 799	126 167	108 827	88 830	118 224	118 224	118 224	131 556	149 387	118 839
Capital Expenditure - Functional										
Governance and administration	10 751	3 619	8 179	6 874	7 582	7 582	7 582	860	–	–
Executive and council	–	–	–	–	–	–	–	50	–	–
Finance and administration	10 732	3 619	8 179	6 874	7 582	7 582	7 582	810	–	–
Internal audit	18	–	–	–	–	–	–	–	–	–
Community and public safety	27 667	47 164	78 796	45 288	80 619	80 619	80 619	95 547	107 888	76 040
Community and social services	636	2 112	65	–	400	400	400	56	–	–
Sport and recreation	441	5 524	1 114	–	877	877	877	4 075	–	–
Public safety	229	360	8	–	–	–	–	10	–	–
Housing	26 360	39 168	77 609	45 288	79 342	79 342	79 342	91 406	107 888	76 040
Health	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	9 113	8 264	971	–	1 384	1 384	1 384	1 800	–	–
Planning and development	1 228	1 217	629	–	1 384	1 384	1 384	1 800	–	–
Road transport	7 885	7 048	341	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–
Trading services	97 268	67 121	20 882	36 668	28 638	28 638	28 638	33 350	41 499	42 799
Energy sources	23 175	17 862	3 040	–	–	–	–	700	6 271	6 554
Water management	36 271	29 024	12 052	12 281	4 889	4 889	4 889	10 491	35 228	36 245
Waste water management	31 056	18 860	5 789	24 387	23 749	23 749	23 749	22 159	–	–
Waste management	6 766	1 376	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	144 799	126 167	108 827	88 830	118 224	118 224	118 224	131 556	149 387	118 839
Funded by:										
National Government	25 311	38 489	25 783	27 537	28 199	28 199	28 199	32 510	30 265	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	–	–	–		–				
Transfers recognised - capital	55 441	78 252	38 444	72 237	32 034	32 034	32 034	33 210	30 265	37 217
Borrowing	64 750	38 095	0	10 000	–	–	–	–	–	–
Internally generated funds	24 608	9 820	70 382	6 593	86 190	86 190	86 190	98 347	119 122	81 622
Total Capital Funding	144 799	126 167	108 827	88 830	118 224	118 224	118 224	131 556	149 387	118 839

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 131 million. This allocation increases to R 149 million in 2027/2028 and decreases to R 118 million in 2028/2029.

3. The capital programme is funded from National and Provincial grants, which includes Municipal Infrastructure Grant (MIG) and Housing and internally generated funds from current year surpluses. For 2026/2027, capital transfers (excluding VAT) totals R 33 million and increase to R 37 million by 2028/29. Internally generated funding totaling R 98 million for 2026/2027 and R 81 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		
R thousand	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
Revenue - Functional										
Current assets										
Cash and Cash Equivalents	85 916	16 383	17 624	7 964	8 060	8 060	8 060	10 151	21 435	28 762
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	82 024	90 017
Receivables from non-exchange transactions	22 691	23 362	26 928	38 014	29 844	29 844	29 844	29 468	29 080	28 679
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
Total current assets	**176 248**	**121 441**	**113 847**	**114 557**	**116 085**	**116 085**	**116 085**	**124 904**	**143 331**	**158 252**
Non current assets						–				
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	1 328 965	1 328 965	1 328 965	1 420 500	1 528 265	1 603 817
Biological assets	–	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–
Intangible assets	273	214	158	93	99	99	99	41	30	17
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	–	–	–	–	–	–	–	–	–	–
Total non current assets	**1 217 392**	**1 256 200**	**1 329 461**	**1 461 548**	**1 403 837**	**1 403 837**	**1 403 837**	**1 495 314**	**1 603 069**	**1 678 608**
TOTAL ASSETS	**1 393 640**	**1 377 641**	**1 443 309**	**1 576 105**	**1 519 922**	**1 519 922**	**1 519 922**	**1 620 219**	**1 746 400**	**1 836 859**
LIABILITIES				–		–				
Current liabilities			–	–		–				
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	221 608	199 237	177 264
Trade and other payables from non-exchange transactions	–	–	–	652	13 042	13 042	13 042	13 042	13 042	13 042
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
Total current liabilities	**180 865**	**270 790**	**301 204**	**374 159**	**335 335**	**335 335**	**335 335**	**308 295**	**285 837**	**262 405**
Non current liabilities				–		–				
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	176 559	191 680
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	78 652	81 359	81 359	81 359	87 746	93 011	98 591
Total non current liabilities	**361 204**	**328 922**	**334 764**	**329 514**	**333 799**	**333 799**	**333 799**	**338 180**	**344 411**	**355 442**
TOTAL LIABILITIES	**542 069**	**599 712**	**635 968**	**703 673**	**669 135**	**669 135**	**669 135**	**646 475**	**630 248**	**617 846**
NET ASSETS	**851 571**	**777 929**		**-**	**850 788**	**850 788**	**850 788**	**973 744**	**1 116 152**	**1 219 013**
COMMUNITY WEALTH/EQUITY				–		–				
Accumulated surplus/(deficit)	781 543	723 213	781 765	872 432	850 788	850 788	850 788	973 744	1 116 152	1 219 013
Reserves and funds	50 052	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**831 596**	**723 213**	**781 765**	**872 432**	**850 788**	**850 788**	**850 788**	**973 744**	**1 116 152**	**1 219 013**

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with the standards of Generally Recognized Accounting Practice (GRAP), as with the financial Statements, and improves understandability of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily convertible into cash, or liabilities immediately required to be met from cash, appear first.

3. Table A6 is supported by an extensive table of notes (SA3) providing a detailed analysis of the major components of a number of items, including:
   - Call investments deposits;
   - Consumer debtors;
   - Property, plant and equipment;
   - Trade and other payables;
   - Provisions non-current;
   - Changes in net assets; and
   - Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Budgeted Cash Flows (Table A7)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Receipts										
Property rates	130 393	149 082	157 204	164 590	165 289	165 289	165 289	177 139	185 996	195 296
Service charges	228 345	265 235	296 988	307 731	319 897	319 897	319 897	352 542	377 787	404 934
Other revenue	16 807	23 566	22 421	56 218	48 047	48 047	48 047	38 903	40 456	42 071
Transfers and Subsidies - Operational	144 889	189 864	60 366	166 497	160 341	160 341	160 341	180 298	185 737	189 690
Transfers and Subsidies - Capital	53 130	77 999	103 395	72 237	30 487	30 487	30 487	33 210	36 086	37 217
Interest	10 653	6 135	7 918	9 391	6 246	6 246	6 246	6 011	6 249	6 500
Dividends	–	–	–	–	–	–	–	–	–	–
Payments				–		–				
Suppliers and employees	(586 937)	(606 299)	(577 538)	(643 794)	(628 181)	(628 181)	(628 181)	(710 228)	(752 283)	(802 492)
Finance charges	(14 073)	(21 623)	(16 637)	(24 274)	(33 274)	(33 274)	(33 274)	(14 591)	(11 638)	(9 915)
Transfers and Subsidies	(8 427)	(8 123)	(4 916)	(12 080)	(11 549)	(11 549)	(11 549)	(12)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(25 220)**	**75 837**	**49 202**	**96 516**	**57 303**	**57 303**	**57 303**	**63 272**	**68 391**	**63 302**
						–				
CASH FLOWS FROM INVESTING ACTIVITIES						–				
Receipts						–				
Proceeds on disposal of PPE	1 072	678	1 207	50	50	50	50	872	(0)	(0)
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 then 90 days) and Long Term Investments	–	–	–	–		–	–	–	–	–
Payments						–				
Capital assets	(142 504)	(124 363)	(41 146)	(88 780)	(33 783)	(33 783)	(33 783)	(42 299)	(41 499)	(42 799)
Retention (Capital)	–	–	–	–		–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(141 433)**	**(124 731)**	**(33 782)**	**(89 422)**	**(33 734)**	**(33 734)**	**(33 734)**	**(41 427)**	**(41 499)**	**(42 799)**
			–	–		–				
CASH FLOWS FROM FINANCING ACTIVITIES						–				
Receipts										
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
Payments				–		–				
Repayment of borrowing	(17 646)	(21 298)	(14 896)	(21 257)	(33 477)	(33 477)	(33 477)	(20 114)	(15 987)	(13 573)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**86 587**	**(20 640)**	**(14 178)**	**–**	**(33 134)**	**(33 134)**	**(33 134)**	**(19 753)**	**(15 609)**	**(13 175)**
						–				
NET INCREASE/ (DECREASE) IN CASH HELD	**(80 066)**	**(69 534)**	**1 242**	**7 094**	**(9 565)**	**(9 565)**	**(9 565)**	**2 092**	**11 283**	**7 327**
Cash/cash equivalents at the year begin:	**165 982**	**85 916**	**16 383**	**11 736**	**17 624**	**17 624**	**17 624**	**8 060**	**10 151**	**21 435**
Cash/cash equivalents at the year end:	**85 916**	**16 383**	**17 624**	**18 830**	**8 060**	**8 060**	**8 060**	**10 151**	**21 435**	**28 762**

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 at year end totals R 10 million for 2026/2027 financial year and increase to R 28 million by the end of 2028/2029.

Cash Backed reserves/accumulated surplus reconciliation (Table A8) 199

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available										
Cash/cash equivalents at the year end	85 916	16 383	17 624	18 830	8 060	8 060	8 060	10 151	21 435	28 762
Other current investments > 90 days	–	–	–	–	–	–	–	–	–	–
Non current Investments	13 829	249	274	9 341	274	274	274	274	274	274
Cash and investments available:	**99 745**	**16 632**	**17 898**	**28 171**	**8 334**	**8 334**	**8 334**	**10 425**	**21 708**	**29 036**
Application of cash and investments										
Unspent conditional transfers	–	–	–	652	9 543	9 543	9 543	9 543	9 543	9 543
Unspent borrowing										
Statutory requirements										
Other working capital requirements	66 157	122 847	148 271	213 643	155 104	155 104	155 104	124 954	96 353	67 749
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	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:	**152 737**	**163 590**	**192 387**	**261 801**	**201 761**	**201 761**	**201 761**	**173 467**	**146 815**	**120 256**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	**(52 992)**	**(146 959)**	**(174 489)**	**(233 630)**	**(193 428)**	**(193 428)**	**(193 428)**	**(163 042)**	**(125 106)**	**(91 220)**
Creditors transferred to Debt Relief - Non-Current portion	–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	**(52 992)**	**(146 959)**	**(174 489)**	**(233 630)**	**(193 428)**	**(193 428)**	**(193 428)**	**(163 042)**	**(125 106)**	**(91 220)**

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

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table above it can be seen that the situation improves from -R 163 million shortfall to - R 91 million shortfalls.

Asset Management (Table A9)

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
CAPITAL EXPENDITURE									
Total New Assets	**68 898**	**58 057**	**81 438**	**45 762**	**83 274**	**83 274**	**100 372**	**110 201**	**98 038**
Roads Infrastructure	8 707	11 847	341	45 288	79 342	79 342	91 406	107 888	76 040
Storm water Infrastructure	3 559	8 108	–	–	–	–	–	–	–
Electrical Infrastructure	9 473	4 880	2 666	–	–	–	–	–	–
Water Supply Infrastructure	6 888	20 793	–	–	–	–	1 563	2 313	21 998
Sanitation Infrastructure	8 741	5 450	77 609	–	–	–	6 529	–	–
Solid Waste Infrastructure	6 311	–	–	–	–	–	–	–	–
Infrastructure	***43 679***	***51 079***	***80 616***	***45 288***	***79 342***	***79 342***	***99 498***	***110 201***	***98 038***
Community Facilities	874	2 587	–	–	450	450	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	***874***	***2 587***	**–**	**–**	***450***	***450***	**–**	**–**	**–**
Operational Buildings	865	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	***865***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**152**	**1 521**	**451**	**50**	**2 237**	**2 237**	**390**	**–**	**–**
Furniture and Office Equipment	**1 387**	**770**	**363**	**374**	**515**	**515**	**120**	**–**	**–**
Machinery and Equipment	**20 210**	**2 099**	**8**	**50**	**730**	**730**	**364**	**–**	**–**
Transport Assets	**1 731**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Renewal of Existing Assets	**10 572**	**6 829**	**309**	**–**	**–**	**–**	**91**	**–**	**–**
Electrical Infrastructure	1 075	6 551	62	–	–	–	–	–	–
Water Supply Infrastructure	7 456	–	247	–	–	–	–	–	–
Sanitation Infrastructure	50	54	–	–	–	–	–	–	–
Solid Waste Infrastructure	373	–	–	–	–	–	–	–	–
Infrastructure	***8 953***	***6 605***	***309***	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities	1 563	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	79	–	–	–	–	–	–	–
Community Assets	***1 563***	***79***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**36**	**–**	**–**	**–**	**–**	**16**	**–**	**–**
Machinery and Equipment	**56**	**75**	**–**	**–**	**–**	**–**	**75**	**–**	**–**
Total Upgrading of Existing Assets	**65 328**	**61 281**	**27 079**	**43 068**	**34 950**	**34 950**	**31 094**	**39 186**	**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	8 928	32 915	14 247
Sanitation Infrastructure	30 368	21 838	15 802	31 668	24 838	24 838	15 614	–	–
Solid Waste Infrastructure	83	1 087	–	–	–	–	–	–	–
Infrastructure	***58 355***	***54 475***	***17 907***	***36 668***	***28 638***	***28 638***	***25 242***	***39 186***	***20 801***
Community Facilities	727	1 140	640	–	884	884	1 800	–	–
Sport and Recreation Facilities	441	5 445	1 114	–	877	877	4 051	–	–
Community Assets	***1 169***	***6 585***	***1 754***	**–**	***1 762***	***1 762***	***5 851***	**–**	**–**
Furniture and Office Equipment	**422**	**145**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**–**	**76**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**5 382**	**–**	**7 419**	**6 400**	**4 550**	**4 550**	**–**	**–**	**–**

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
CAPITAL EXPENDITURE									
Total Capital Expenditure	**144 799**	**126 167**	**108 827**	**88 830**	**118 224**	**118 224**	**131 556**	**149 387**	**118 839**
Roads Infrastructure	13 411	18 616	341	45 288	79 342	79 342	91 406	107 888	76 040
Storm water Infrastructure	3 559	8 108	–	–	–	–	–	–	–
Electrical Infrastructure	12 332	17 827	3 040	–	–	–	700	6 271	6 554
Water Supply Infrastructure	35 760	39 179	2 040	5 000	3 800	3 800	10 491	35 228	36 245
Sanitation Infrastructure	39 158	27 342	93 411	31 668	24 838	24 838	22 144	–	–
Solid Waste Infrastructure	6 766	1 087	–	–	–	–	–	–	–
Infrastructure	***110 987***	***112 159***	***98 832***	***81 956***	***107 980***	***107 980***	***124 740***	***149 387***	***118 839***
Community Facilities	3 165	3 727	640	–	1 334	1 334	1 800	–	–
Sport and Recreation Facilities	441	5 524	1 114	–	877	877	4 051	–	–
Community Assets	***3 606***	***9 251***	***1 754***	**–**	***2 212***	***2 212***	***5 851***	**–**	**–**
Operational Buildings	865	–	–	–	–	–	–	–	–
Other Assets	***865***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**152**	**1 556**	**451**	**50**	**2 237**	**2 237**	**390**	**–**	**–**
Furniture and Office Equipment	**1 809**	**951**	**363**	**374**	**515**	**515**	**136**	**–**	**–**
Machinery and Equipment	**20 266**	**2 250**	**8**	**50**	**730**	**730**	**439**	**–**	**–**
Transport Assets	**7 113**	**–**	**7 419**	**6 400**	**4 550**	**4 550**	**–**	**–**	**–**
TOTAL CAPITAL EXPENDITURE - Asset class	**144 799**	**126 167**	**108 827**	**88 830**	**118 224**	**118 224**	**131 556**	**149 387**	**118 839**
ASSET REGISTER SUMMARY - PPE (WDV)	1 202 754	1 250 872	1 393 787	1 447 076	1 396 326	1 396 326	1 487 803	1 595 557	1 671 096
Roads Infrastructure	160 201	142 124	150 945	192 013	223 381	223 381	310 601	414 137	485 649
Storm water Infrastructure	43 877	61 306	60 813	60 320	48 955	48 955	48 467	47 960	47 432
Electrical Infrastructure	133 572	151 327	152 235	148 656	140 469	140 469	137 466	139 886	142 435
Water Supply Infrastructure	205 210	232 793	229 110	226 859	224 270	224 270	227 562	255 303	283 762
Sanitation Infrastructure	334 579	333 161	468 095	490 735	439 052	439 052	451 888	442 208	432 141
Solid Waste Infrastructure	67 829	69 643	66 059	62 475	55 744	55 744	46 935	37 774	28 245
Infrastructure	***945 269***	***990 353***	***1 127 257***	***1 181 058***	***1 131 872***	***1 131 872***	***1 222 920***	***1 337 268***	***1 419 665***
Community Assets	278	246	5 358	5 235	2 306	2 306	8 157	8 157	8 157
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	86 708	85 643
Biological or Cultivated Assets	**–**	**–**	**–**			**–**	**–**	**–**	**–**
Intangible Assets	273	214	154	93	99	99	**41**	**30**	**17**
Computer Equipment	**5 643**	**6 321**	**6 642**	**5 930**	**6 763**	**6 763**	**6 454**	**5 727**	**4 971**
Furniture and Office Equipment	**5 376**	**5 677**	**4 342**	**4 108**	**4 768**	**4 768**	**4 325**	**3 722**	**3 095**
Machinery and Equipment	**6 490**	**6 369**	**5 590**	**4 848**	**5 169**	**5 169**	**4 837**	**4 036**	**3 203**
Transport Assets	**43 889**	**42 507**	**47 184**	**50 466**	**47 539**	**47 539**	**44 243**	**40 816**	**37 251**
Land	**41 832**	**41 922**	**41 922**	**41 922**	**41 832**	**41 832**	**41 832**	**41 832**	**41 832**
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**1 202 754**	**1 250 872**	**1 393 787**	**1 447 076**	**1 396 326**	**1 396 326**	**1 487 803**	**1 595 557**	**1 671 096**
EXPENDITURE OTHER ITEMS	**153 848**	**194 750**	**166 986**	**184 222**	**188 152**	**188 152**	**192 645**	**203 042**	**214 105**
Depreciation	32 476	34 188	41 321	35 541	43 848	43 848	40 079	41 633	43 300
Repairs and Maintenance by Asset Class	**121 372**	**160 562**	**125 666**	**148 681**	**144 304**	**144 304**	**152 566**	**161 409**	**170 805**
Roads Infrastructure	25 447	41 776	26 062	28 898	27 192	27 192	31 891	33 935	36 117
Storm water Infrastructure	84	26	30	210	156	156	260	270	281
Electrical Infrastructure	13 609	13 604	12 053	15 283	13 612	13 612	14 702	15 635	16 630
Water Supply Infrastructure	18 914	26 083	17 986	21 459	21 714	21 714	22 113	23 390	24 747
Sanitation Infrastructure	27 303	35 759	32 070	34 231	34 493	34 493	33 473	35 486	37 630
Solid Waste Infrastructure	3 683	2 135	3 327	4 718	3 750	3 750	2 621	2 779	2 947
Infrastructure	***89 039***	***119 382***	***91 528***	***104 798***	***100 917***	***100 917***	***105 060***	***111 496***	***118 353***
Community Facilities	15 983	15 197	11 244	13 604	12 438	12 438	15 110	16 042	17 034
Sport and Recreation Facilities	429	1 645	159	394	612	612	288	300	312
Community Assets	***16 412***	***16 842***	***11 403***	***13 998***	***13 051***	***13 051***	***15 398***	***16 341***	***17 346***
Revenue Generating	24	11	–	–	–	–	31	32	33
Non-revenue Generating	–	–	21	40	50	50	31	32	33
Investment properties	***24***	***11***	***21***	***40***	***50***	***50***	***61***	***63***	***66***
Operational Buildings	8 743	8 342	6 816	10 533	11 245	11 245	11 903	12 558	13 253
Housing	1 394	1 705	839	818	706	706	744	774	805
Other Assets	***10 137***	***10 047***	***7 655***	***11 352***	***11 950***	***11 950***	***12 647***	***13 332***	***14 057***
Licences and Rights	–	8 324	8 777	9 905	9 806	9 806	10 139	10 545	10 967
Intangible Assets	**–**	***8 324***	***8 777***	***9 905***	***9 806***	***9 806***	***10 139***	***10 545***	***10 967***
Furniture and Office Equipment	**236**	**223**	**217**	**206**	**206**	**206**	**222**	**230**	**240**
Machinery and Equipment	**990**	**888**	**1 812**	**764**	**1 108**	**1 108**	**950**	**988**	**1 027**
Transport Assets	**4 533**	**4 845**	**4 252**	**7 618**	**7 217**	**7 217**	**8 089**	**8 413**	**8 749**
TOTAL EXPENDITURE OTHER ITEMS	**153 848**	**194 750**	**166 986**	**184 222**	**188 152**	**188 152**	**192 645**	**203 042**	**214 105**
Renewal and upgrading of Existing Assets as % of total capex	*52.4%*	*54.0%*	*25.2%*	*48.5%*	*29.6%*	*29.6%*	*23.7%*	*26.2%*	*17.5%*
Renewal and upgrading of Existing Assets as % of deprecn	*233.7%*	*199.2%*	*66.3%*	*121.2%*	*79.7%*	*79.7%*	*77.8%*	*94.1%*	*48.0%*
R&M as a % of PPE & Investment Property	*10.1%*	*12.2%*	*8.4%*	*9.6%*	*9.6%*	*9.6%*	*9.6%*	*9.5%*	*9.6%*
Renewal and upgrading and R&M as a % of PPE and Investment Property	*16.4%*	*17.6%*	*10.4%*	*12.6%*	*12.1%*	*12.1%*	*11.7%*	*11.9%*	*10.8%*

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 final capital budget allocation for renewal of existing assets as % of total capex amounts to 23.7% which is above 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 9.6%. 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
Household service targets									
Water:									
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)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	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
Below Minimum Service Level sub-total	2 698	2 773	2 856	2 120	2 120	2 120	1 970	1 770	1 814
Total number of households	**61 244**	**63 076**	**65 327**	**66 497**	**66 497**	**66 497**	**68 279**	**70 067**	**71 819**
Sanitation/sewerage:									
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
Minimum Service Level and Above sub-total	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
Below Minimum Service Level sub-total	1 588	1 588	1 140	630	630	630	630	630	646
Total number of households	**41 987**	**42 966**	**43 787**	**43 898**	**43 898**	**43 898**	**44 496**	**45 117**	**46 245**
Energy:									
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
Minimum Service Level and Above sub-total	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	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**7 840**	**7 650**	**7 650**	**8 539**	**8 539**	**8 539**	**8 539**	**8 539**	**8 539**
Refuse:									
Removed at least once a week	42 915	43 926	43 926	–	–	–	43 926	43 926	43 926
Minimum Service Level and Above sub-total	42 915	43 926	43 926	–	–	–	43 926	43 926	43 926
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**42 915**	**43 926**	**43 926**	**–**	**–**	**–**	**43 926**	**43 926**	**43 926**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–
Informal Settlements	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	(11 869)	(13 510)	(14 977)	(16 051)	(15 483)	(15 483)	(15 483)	(16 722)	(18 059)
Sanitation (free sanitation service to **indigent households**)	(13 450)	(13 672)	(14 934)	(15 677)	(14 805)	(14 805)	(14 805)	(15 471)	(16 090)
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)	(7 787)
Refuse (removed once a week **for indigent households**)	(15 079)	(15 392)	(16 764)	(17 592)	(16 618)	(16 618)	(16 618)	(18 599)	(19 343)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**(45 554)**	**(48 707)**	**(53 091)**	**(56 991)**	**(53 582)**	**(53 582)**	**(53 582)**	**(58 002)**	**(61 279)**
Highest level of free service provided per household									
Property rates (R value threshold)	100 000	100 000	100 000	100 000	100 000	100 000	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)	250	250	250	250	250	250	280	290	299
Revenue cost of subsidised services provided (R'000)									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**	(9 633)	(9 763)	(11 737)	(18 698)	(1 229)	(1 229)	(1 229)	(1 290)	(1 355)
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**(9 633)**	**(9 763)**	**(11 737)**	**(18 698)**	**(1 229)**	**(1 229)**	**(1 229)**	**(1 290)**	**(1 355)**

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 million in 2026/2027, increasing to R 61 million in 2028/2029. This is covered by the municipality's equitable share allocation from national government. The budgeted amount does not include the cost of R 30 million for the ± 21 837 informal settlements.

4. The Threshold to receive FBE in Theewaterskloof is two times the state old age pension. This threshold was decided on after taking into account the socio-economic and other conditions presently prevalent in the Theewaterskloof Municipal area. The methodology behind this threshold is viewed to be one that is practical, fair, equitable, and justifiable and it does not alienate any group of households. The old age pension is viewed as a relatively accurate measurement of poverty and affordability of municipal services. Decreasing the threshold will in any event result in an escalation of bad debt.

6. Overview of Annual Budget Process

- **Political oversight of the budget process**

Section 53 (1) of the MFMA stipulates that the mayor of a municipality must provide general political guidance over the budget process and the priorities that guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations, gazetted on 17 April 2009, states that the Mayor of a municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Executive Mayor (chairperson), councillors and the Municipal Manager and senior officials of the Municipality advising the committee members.

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

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

Budget guidelines were developed by the Budget and Treasury Office and submitted and approved by the Budget Steering Committee. Various Budget Steering Committee meetings were held where the draft/final budget was discussed. These meetings were held as follows:

- 16 April 2026
- 18 May 2026
- 19 May 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 22nd 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 adopted in May 2026.

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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

An IDP should be utilised as a method to plan for future developments in the areas and to find the best solutions to achieve long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery. It is important that the IDP developed by municipalities correlate with National and Provincial intent.

The aim of this 1st revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. It gave council the opportunity to review the progress made in terms of its initial 5-year plan and objectives. This further allows for the opportunity to decide whether council should remain with current strategies, adapt, amend or implement new strategies should changing circumstances so demand. One of the key objectives is therefore to ensure that there exists alignment between national, provincial and local priorities, policies and strategies.

It is considered that a well-run budget process that incorporates the IDP will facilitate community input, encourage discussion, promote a better understanding of community needs, provide an opportunity for feedback, and improve accountability, transparency, and responsiveness to the needs of the local communities.

Vision of Theewaterskloof Municipality

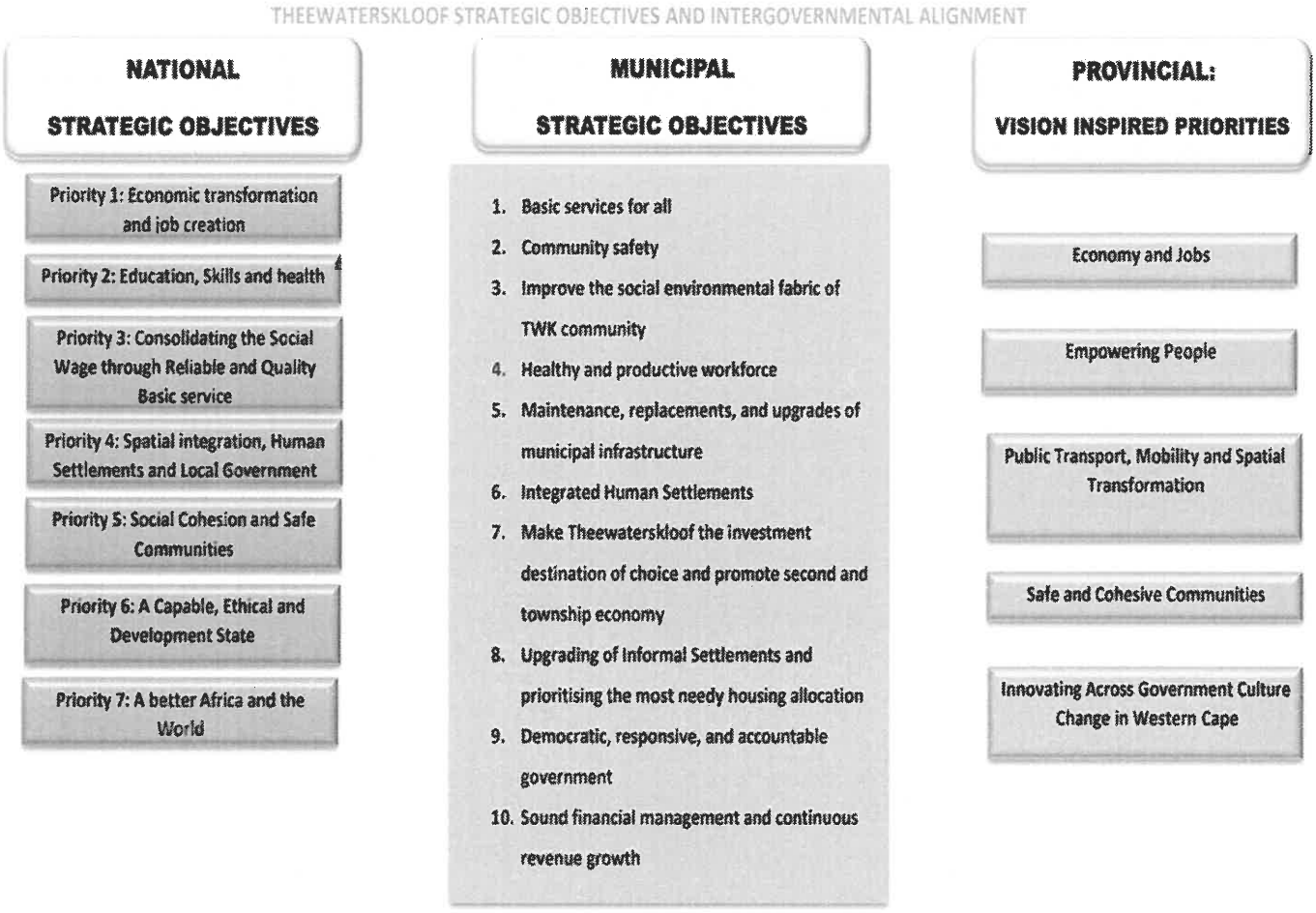
A Theewaterskloof where all of its people and key stakeholders are working together in establishing and developing a sustainable environment within which all of its people can live in peace, harmony and dignity and an economy able to create working and wealth opportunities for all.

Mission of Theewaterskloof Municipality

To create and sustain an environment which shall enhance the socio-economic development capacity and impact of the Theewaterskloof Municipality in accordance with the Vision as stated above.

STRATEGIC FOCUS AREAS (SFA)

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. The municipality opted to focus on five strategic areas which would result in it overcoming its challenges and achieving its vision.



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		
R thousand			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	332 684	354 804	367 043
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	2 063	2 141
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	3 745	3 749
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	395	-	-	1 114	2 862	2 862	3 772	3 008	3 120
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	521 167	556 184
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	51 408	53 464
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	84 964	57 200	-
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	1 117	1 158
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12	-	-	-	-	-	-	-	-	-
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			**664 099**	**708 476**	**752 602**	**850 549**	**876 868**	**876 868**	**989 939**	**994 511**	**986 860**

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		
R thousand			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	66 783	73 496	80 754	93 754	90 579	90 579	87 627	91 342	96 429
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	38 652	40 927	43 346
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	47 873	50 037	52 340
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	52 843	66 043	33 721	34 023	37 174	37 174	35 993	35 830	37 485
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	21 041	22 539	24 144
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	559 684	580 087	618 572
Basic Service Delivery	Improved Environmental Management	SO7	3 481	4 576	2 802	2 873	3 416	3 416	3 661	3 808	3 960
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	61 200	53 793	60 711	68 226	79 118	79 118	77 213	81 466	85 973
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	93 394	66 224	9 673
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	7 481	7 874	8 290
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	13 603	12 491	13 347
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12	-	1 676	1 999	1 552	3 797	3 797	3 226	3 453	3 697
Allocations to other priorities											
Total Expenditure			805 328	897 096	797 488	884 103	924 464	924 464	989 449	996 078	997 256

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

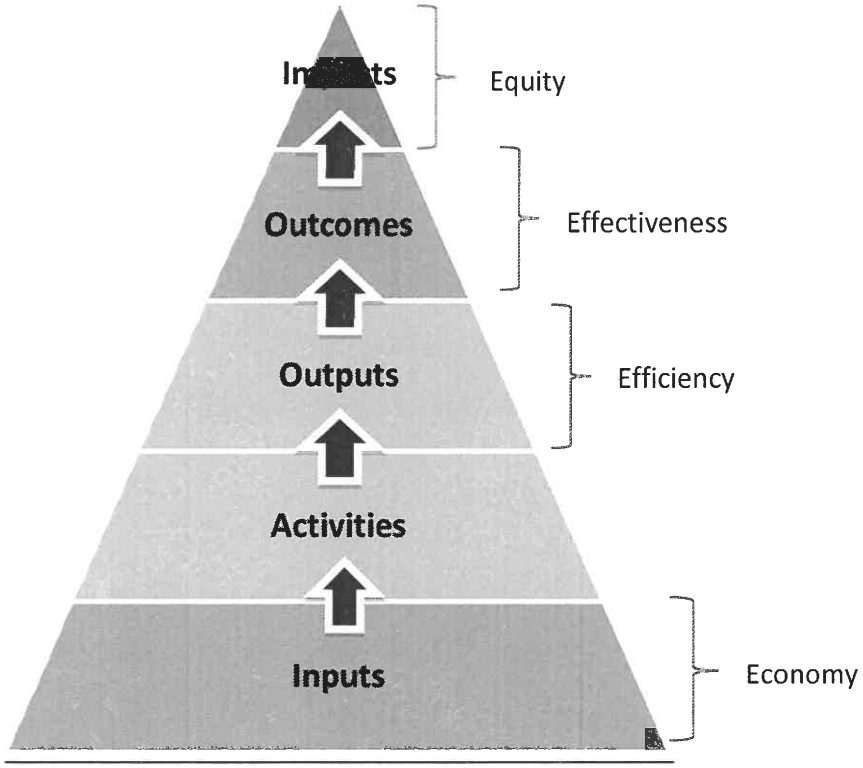
Strategic Objective	MTDP Service Outcome	IUDF	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Viability	Work towards a sustainable future through sound financial management and continuous revenue growth	SO1	1 186	–	1 081	–	1 550	1 550	6	–	–
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2	77	179	75	–	–	–	83	–	–
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	227	135	–	–	–	–	–	–	–
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	3 357	2 575	–	6 874	8 164	8 164	567	–	–
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	–	45	26 450	–	–	–	1 100	–	–
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	SO6	100 155	81 769	2 975	36 668	33 153	33 153	37 685	41 499	42 799
Basic Service Delivery	Improved Environmental Management	SO7	4	–	–	–	–	–	–	–	–
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	8 066	1 124	8	–	–	–	10	–	–
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing	SO9	31 728	39 199	77 609	45 288	78 724	78 724	91 406	107 888	76 040
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	–	1 140	629	–		884	700	–	–
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12	–	–	–	–		–	–	–	–
Allocations to other priorities											
Total Capital Expenditure			144 799	126 167	108 827	88 830	121 591	122 476	131 556	149 387	118 839

8. Measurable performance objectives and Indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

Performance information needs to be structured to demonstrate clearly how the municipality uses available resources to deliver on its strategic objectives.

In managing for results, budgets are developed in relation to inputs, activities and outputs, while the aim is to manage towards achieving the outcomes and impacts. The image below illustrates the relationship between these core performance information concepts.



Economy indicators: explore whether specific inputs are acquired at the lowest cost and at the right time.

Efficiency indicators: explore how productively inputs are translated into outputs. An efficient operation maximises the level of output for a given set of inputs, or it minimises the inputs required to produce a given level of output.

Effectiveness indicators: explore the extent to which the outputs of an institution achieve the desired outcomes. An effectiveness indicator assumes a model of how inputs and outputs relate to the achievement of an institution's strategic objectives and goals.

Equity indicators: explore whether services are being provided impartially, fairly and equitably. Equity indicators reflect the extent to which an institution has achieved and been able to maintain an equitable supply of comparable outputs across demographic groups, regions, urban and rural areas, and so on.

The following table sets out the municipality's main performance objectives and benchmarks for the 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
Borrowing Management											
Credit Rating		-	-	-	-	-	-	-			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6,2%	7,0%	7,8%	7,8%	9,7%	9,7%	9,7%	7,3%	5,1%	4,8%
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%	5,1%	4,8%
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%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	1,0	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
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	129,5%	134,3%	132,0%	119,1%	125,2%	125,2%	125,2%	124,4%	123,9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		129,5%	134,3%	132,0%	119,1%	125,2%	125,2%	125,2%	124,4%	123,9%	123,4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17,6%	15,9%	15,6%	15,0%	12,2%	12,2%	12,2%	10,6%	10,5%	10,5%
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%
Creditors Management											
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%	3061,3%	3061,3%	3061,3%	2183,0%	929,5%	616,3%
Other Indicators											
	Total Volume Losses (kW) technical	3997	2012571	2137761	3 997,00	3 997,00	3 997,00	3 997,00	3 997,00	3 997,00	3 997,00
	Total Volume Losses (kW) non technical	0			-	-	-	-	-	-	-
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	-	2 707	3 086	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	7%	7%	7%	3,7%	3,7%	3,7%	3,7%
	Bulk Purchase	0	0	0	-	-	-	-	-	-	-
Water Volumes :System input	Water treatment works	0	0	0	-	-	-	-	-	-	-
	Natural sources	0	0	0	-	-	-	-	-	-	-
	Total Volume Losses (kℓ)	1 748	1300755	916802	1 748	1 748	1 748	190 775,00	910 775,00	910 775,00	910 775,00
	Total Cost of Losses (Rand '000)		8 312	6 210	-	0	0	0	0	0	0
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated				16,15	16,2%	16,2%	0,0%	1615,0%	16,2%	16,2%
Employee costs	Employee costs/(Total Revenue - capital revenue)	37,2%	38,9%	37,4%	37,1%	36,3%	36,3%	36,3%	32,3%	34,4%	37,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39,1%	40,7%	39,2%	38,9%	38,3%	38,3%	38,8%	33,8%	36,0%	38,7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	18,3%	22,7%	16,7%	17,5%	16,7%	16,7%	17,7%	15,4%	16,2%	17,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9,8%	10,7%	11,8%	9,8%	11,4%	11,4%	11,4%	9,3%	7,7%	7,8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	24,2	31,1	24,6	21,4	21,7	21,7	33,0	44,5	49,5	49,2
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16,9%	14,3%	14,2%	14,8%	9,5%	9,5%	9,5%	8,6%	8,0%	7,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1,3	0,2	0,2	0,3	0,1	0,1	0,1	0,1	0,3	0,3

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 5.1 per cent from 2027/2028 and 4.8 per cent for 2028/2029.
- While borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator will have to be carefully monitored going forward as the municipality has to consider the impact of finance charges and capital repayments on tariffs.
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs.

Safety of Capital

- *The gearing ratio* is a measure of the total long-term borrowings over funds and reserves. Lower figures are more acceptable, showing that the company is predominantly financed by equity whilst high gearing shows an over reliance on borrowings for a significant proportion of the municipality's capital requirements.

Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and the benchmark would normally be set at a limit of 1, hence at no point in time should this ratio be less than 1. In the 2026/2027 financial year the current ratio is 0.4 in 2026/2027, 0.5 in 2027/2028 and 0.6 in the 2028/2029 financial year. Going forward it will be necessary to increase these levels to allow the municipality to be able to pay its liabilities when it falls due.
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below one indicates a shortage in cash to meet creditor obligations. The ratio is forecast at 0.3 in 2026/2027, 0.4 in 2027/2028 and 0.5 in the 2028/2029 financial year.

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 3 996 935kw 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 775kl. 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 32.3% in the 2026/2027 and 34.4% in 2027/2028 and 37.1% in 2028/2029.

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 million provision have been made for indigent's household in the budget but do not include the 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).

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

The following Budget-Related Policies have been approved by Council or have been reviewed and amended in line with National Guidelines and Legislation.

7.1. Tariff Policy

The municipality wishes to achieve the following by adopting this policy:

1. To comply with the provisions of Section 74 of the Local Government: Municipal Systems Act, 2000 (MSA): the municipality must adopt and implement a Tariff Policy on the levying of fees for municipal services provided by municipality
2. To comply with Section 62(1) (f) of the MFMA wish states that the Accounting Officer must ensure that a municipality has and implement a Tariff Policy
3. To prescribe Procedures and Principles (as defined in Section 74 (2) of the MSA for calculating tariffs were the municipality wishes to implement service providers in terms of Section 76(b) of the Act.
4. To give guidance regarding tariff proposals and calculations to provide a framework to determine fair, transparent and affordable charges that also promote sustainable service delivery.

The policy ensures a holistic and comprehensive overview on all the revenues / charges levied.

7.2. Credit Control and Debt Collection Policy

This policy has been formulated and developed in order to comply with Section 96 - 98 of the Local Government: Municipal Systems Act, 2000 which states:

In terms of Section 96 of the MSA a municipality-

(a) must collect all money that is due and payable to it, subject to this Act and any other applicable legislation; and

(b)for this purpose, must adopt, maintain and implement a Credit Control and Debt Collection Policy which is consistent with its rates and tariff policies and complies with the provisions of the MSA.

This policy is also aimed at guiding officials in the legislative implementation of processes necessary to ensure optimal revenue generation and collection. Increased revenue forms the basis for effective service delivery, infrastructure development, and economic growth.

In line with the objective of creating a vibrant and growing municipality, the Credit Control, and Debt Collection Policy is also aligned to the Batho-Pele Principles.

7.4. Cash Management and Investment Policy

In terms Section 13 (2) of the Municipal Finance Management Act, 2003 the municipality must establish an appropriate and effective Cash Management and Investment Policy.

The objectives of the policy are to ensure optimal performance with the least possible risk, in managing and investing the cash resources of the municipality and to ensure transparency, accountability, and appropriate lines of responsibility.

7.5. Grant in Aid Policy

A Grant in Aid Policy deals with processes and procedure to be followed when the municipality allocates grants to other institutions in an equitable and transparent manner and in line with IDP Objectives.

Provisions and disclosure must be made for Allocations under consideration in the budget and other prescribed budget related documents for public comments.

Applications are made in line with Section 67 of the MFMA and the policy on a prescribed application form. The name of the institution, grant amount and description should be disclosed on the Grant Statement.

7.6. Asset Management Policy

This policy has been designed to assist management and officials of the Theewaterskloof Municipality with the description and management procedures for Property, Plant and Equipment, Intangible Assets, and Investment Property.

It further aims to ensure that the assets of the municipality are properly accounted for, marked and to ensure that assets are utilized and maintained in an economic, effective, and efficient manner to ensure optimal utilization, value for money and sustainable service delivery.

7.7. Risk Management Policy

Section 62 (1) of the MFMA requires that the Accounting Officer takes all reasonable steps to ensure that the municipality has and maintains effective, efficient, and transparent systems of Financial and Risk Management, of internal control and of internal audit as well as the effective, efficient, and economical use of the resources of the municipality.

The purpose of the Risk Management Policy is to enable the municipality not only to comply with legislation but also to manage risks by reducing/eliminating the likelihood and impact of risks in a pro-active, responsible and structured manner.

7.8. Virement Policy

Virement is process of transferring funds from one line item to another within one vote with the approval of the relevant Senior Manager and CFO, to enable Budget Manager to transfer funds from one vote line-item with anticipated savings to another.

The aim is to improve financial controls over the processes and procedures of transferring funds and to ensure accountability and improved Budgetary Control.

7.9. Anti-Corruption Policy

To ensure that the Municipality is in compliance with the Municipal Systems Act, Act No 32 of 2000 which requires the Municipality, amongst other things to develop and adopt appropriate systems and procedures that contribute to effective and efficient management of the municipality and its resources.

7.10. Funds and Reserves Policy

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes. and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced with if the funding sources have been considered, are available and have not been committed for other purposes.

The Council sets as objective a long term financially sustainable municipality with acceptable levels of service delivery to the community.

This policy aims to set standards and guidelines in ensuring financial viability over both the short- and long term and includes funding- as well as reserves requirements.

7.11. Short Term Insurance Policy

The MFMA was introduced with the following objective:

- *The object of this Act is to secure sound and sustainable management of the fiscal and financial affairs of municipalities and municipal entities by establishing norms and standards and other requirements for—*
    a. *ensuring transparency, accountability and appropriate lines of responsibility in the fiscal and financial affairs of municipalities and municipal entities;*
    b. *the management of their revenues, expenditures, assets and liabilities and the handling of their financial dealings;*

The objective of this Short Term Insurance Management Policy is to ensure that the;

- municipality has transparent Insurance claim processes and procedures;
- general public are informed about the correct processes & procedures when filing a claim with the municipality;
- general public are aware of the required documentation when filing a claim with the municipality;
- managers and staff are aware of their responsibilities with regards to insurance management;
- managers and staff are informed about the correct processes & procedures when reporting;
- managers and staff are aware of the required documentation when filing a claim with the municipality;
- unions are informed about the correct processes & procedures;
- unions are aware of the required documentation;

All the above-mentioned Policies were approved by Council and are reviewed at least annually. The policies are available on the municipality's website.

a) Policy on the Writing-Off of Irrecoverable Debt

The purpose of this policy is to ensure that the principles and procedures for the writing-off of irrecoverable debt are formalised to ensure that consumers (especially households) are relieved of their spiral of debt.

10. Overview of Budget Assumptions

The Challenge of the International, National and Local Economy is limited Resources versus unlimited needs. Theewaterskloof Municipality is no exception as the unlimited needs of the community as outlined in the IDP are far more than the limited revenue and resource capacity of the municipality. This is largely the reason for adopting Financial Viability as one of our long-term themes defined as improved sustainable revenue capacity versus sound financial resource management.

The Ministerial Advisory Committee defines **Financial Viability** as "the ability of a local authority to fulfil its constitutional and legislative responsibilities. Resources to fulfil these obligations are derived from both the Equitable Share received and distributed nationally, as well as the revenue a municipality can raise locally".

It is important to highlight the following assumptions:

Expenditure:

- **Salaries**:
  - Proposed salary increases based on average CPI of 4% plus 0.75% and a notch increase of 2.5% has been provided for in final 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 announced 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 provided for ± 6 476 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 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 has to be prepared at the back of what is happening in the local, national and international economy

The Local Economy

The local economy of Theewaterskloof is not immune to the global and national economic conditions, in-fact as a rural municipality the effect of the worsening economic conditions will have a more detrimental impact on us which may be compounded by the drought.

Guideline from National Treasury to Strengthen Municipalities

Government continues to invest in improving the financial capability of municipalities.
In the period ahead, National Treasury and provincial treasuries have agreed to focus their efforts on four "game changers":

- The new Municipal Standard Chart of Accounts, which was implemented from 1 July 2017, contributing to greater transparency and consistency of municipal finances.
- Targeted supply chain management interventions to achieve cost savings and combat fraud.
- Enhanced revenue management, including appropriate tariff-setting, regular billing and effective collection systems.
- Improved asset management, including adherence to 8 per cent of the value of assets being spent on their maintenance.

If we make progress in local financial management, we will transform the lives of millions of people.

Tariff Adjustment

A "zero-base" approach to improve on tariff setting, ensuring that the principles of benefit received, cost of service and cost-recovery, affordability and sustainability is taken into consideration.

A briefing session was conducted with Directorates Operations, Development and Technical Services and Town Managers on the 10th and 11th 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.

Years	Equitable share '000	Indigent subsidy '000	Subsidy as a % of Equitable Share
2020/2021	103 419	36 324	35%
2021/2022	106 976	38 802	36%
2022/2023	120 101	43 895	37%
2023/2024	131 583	51 743	39%
2024/2025	140 900	51 866	37%
2025/2026	150 030	56 991	38%
2026/2027	157 971	53 582	34%

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

Indigent Subsidy

The number of indigent Households is projected to increase. This anticipated increase is mainly caused by high levels of unemployment in the Theewaterskloof region, Agricultural Seasonal Employment and Influx of Indigent people seeking greener pastures. This trend will have a significant impact on the Equitable Share Grant Allocation.

Informal Settlement Control

It is evident that squatter control is becoming an unavoidable issue which needs to be managed more pro-effectively. The municipality is actively pursuing ideas to establish a squatter control unit to address this issue.

Migration/ Population Increase

The population growth is especially in the Grabouw and Villiersdorp. Farms is due to the agriculture sector being one of the major economic activities in TWK. The agriculture sector, more intensively in the Fruit production is labour-intensive and seasonal. These farm workers are only economically active for a certain period of the year and can contribute to revenue (municipal service) only during that period.

The result of the increase in the population is that there is an increase pressure on our public services such as Clinics, Law Enforcement, and our infrastructure and land availability for houses.

Community Consultation

The draft 2026/2027 MTREF was tabled before Council on 31 March 2026 for community consultation, the draft budget was published on the municipality's website, and advertise in the local newspaper. A summary document of the budget was distributed via social media to make the public aware of the draft budget which was approve and it is open for public comments.

All documents in the appropriate format (electronic and printed) was provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

11. Overview of Budget and Funding

In terms of Section 18 of the Municipal Finance Management Act, an Annual Budget may only be funded from:

- Realistically anticipated revenues to be collected
- Cash backed accumulated funds from previous years surpluses not committed for other purposes
- Borrowed funds, but only for the Capital Budget (Fixed assets, Infrastructure, Property, Plant and Equipment)

The budget recognizes compliance to the following:

- Credible, consistent and responsive to the municipality's IDP
- Funded and achievable in terms of service delivery
- Institutional Needs Analyses and takes into consideration Risk Analyses, Internal, and External Factors impacting on service delivery.
- Contains Revenue and Expenditure Projections that are consistent with current and past year performances.
- The municipality has overcome all the major obstacles which had an impact on its capacity to spend its budget and render services. These include blockages in the form of staff, policies, procedures, and processes.
- Does not jeopardize the Financial Viability of the municipality.

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal and property rates.

Revenue was based on:

- Growth in the municipality and economic development
- Revenue management and enhancement
- Achievement of 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 and utility price increases. Determining tariff excalation rate by establishing/calculating revenue requirements
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and
- And the ability to extend new services and obtain cost recovery levels.

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

Services charges relating to electricity, water, sanitation and refuse removal is R 408 million for the 2026/2027 financial year and increasing to R 468 million for the 2028/2029 financial year.

Operational grants and subsidies amount to R 265 million, R 242 million and R 189 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 R thousand	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Current Year 2025/26 Original Budget	 Adjusted Budget	 Full Year Forecast	2026/27 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	 Budget Year +1 2027/28	 Budget Year +2 2028/29
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Borrowings									
Annuity and Bullet Loans									
Banks	181 287	154 400	124 653	113 549	104 401	104 401	88 414	74 841	65 170
Development Bank of South Africa									
Total Annuity and Bullet Loans	181 287	154 400	124 653	113 549	104 401	104 401	88 414	74 841	65 170
Total Borrowings	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 also improves the ability for councillors and management to understand. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words, the actual collection rate of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Budget cash flow statement (Table A7)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Receipts										
Property rates	130 393	149 082	157 204	164 590	165 289	165 289	165 289	177 139	185 996	195 296
Service charges	228 345	265 235	296 988	307 731	319 897	319 897	319 897	352 542	377 787	404 934
Other revenue	16 807	23 566	22 421	56 218	48 047	48 047	48 047	38 903	40 456	42 071
Transfers and Subsidies - Operational	144 889	189 864	60 366	166 497	160 341	160 341	160 341	180 298	185 737	189 690
Transfers and Subsidies - Capital	53 130	77 999	103 395	72 237	30 487	30 487	30 487	33 210	36 086	37 217
Interest	10 653	6 135	7 918	9 391	6 246	6 246	6 246	6 011	6 249	6 500
Dividends	-	-	-	-	-	-	-	-	-	-
Payments				-		-				
Suppliers and employees	(586 937)	(606 299)	(577 538)	(643 794)	(628 181)	(628 181)	(628 181)	(710 228)	(752 283)	(802 492)
Finance charges	(14 073)	(21 623)	(16 637)	(24 274)	(33 274)	(33 274)	(33 274)	(14 591)	(11 638)	(9 915)
Transfers and Subsidies	(8 427)	(8 123)	(4 916)	(12 080)	(11 549)	(11 549)	(11 549)	(12)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	(25 220)	75 837	49 202	96 516	57 303	57 303	57 303	63 272	68 391	63 302
						-				
CASH FLOWS FROM INVESTING ACTIVITIES						-				
Receipts						-				
Proceeds on disposal of PPE	1 072	678	1 207	50	50	50	50	872	(0)	(0)
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 then 90 days) and Long Term Investments	-	-	-	-		-	-	-	-	-
Payments						-				
Capital assets	(142 504)	(124 363)	(41 146)	(88 780)	(33 783)	(33 783)	(33 783)	(42 299)	(41 499)	(42 799)
Retention (Capital)	-	-	-	-		-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	(141 433)	(124 731)	(33 782)	(89 422)	(33 734)	(33 734)	(33 734)	(41 427)	(41 499)	(42 799)
			-	-		-				
CASH FLOWS FROM FINANCING ACTIVITIES						-				
Receipts										
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
Payments				-		-				
Repayment of borrowing	(17 646)	(21 298)	(14 896)	(21 257)	(33 477)	(33 477)	(33 477)	(20 114)	(15 987)	(13 573)
NET CASH FROM/(USED) FINANCING ACTIVITIES	86 587	(20 640)	(14 178)	-	(33 134)	(33 134)	(33 134)	(19 753)	(15 609)	(13 175)
						-				
NET INCREASE/ (DECREASE) IN CASH HELD	(80 066)	(69 534)	1 242	7 094	(9 565)	(9 565)	(9 565)	2 092	11 283	7 327
Cash/cash equivalents at the year begin:	165 982	85 916	16 383	11 736	17 624	17 624	17 624	8 060	10 151	21 435
Cash/cash equivalents at the year end:	85 916	16 383	17 624	18 830	8 060	8 060	8 060	10 151	21 435	28 762

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		
R thousand	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
Cash and investments available										
Cash/cash equivalents at the year end	85 916	16 383	17 624	18 830	8 060	8 060	8 060	10 151	21 435	28 762
Other current investments > 90 days	-	-	-	-	-	-	-	-	-	-
Non current Investments	13 829	249	274	9 341	274	274	274	274	274	274
Cash and investments available:	**99 745**	**16 632**	**17 898**	**28 171**	**8 334**	**8 334**	**8 334**	**10 425**	**21 708**	**29 036**
Application of cash and investments										
Unspent conditional transfers	-	-	-	652	9 543	9 543	9 543	9 543	9 543	9 543
Unspent borrowing										
Statutory requirements										
Other working capital requirements	66 157	122 847	148 271	213 643	155 104	155 104	155 104	124 954	96 353	67 749
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	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	**152 737**	**163 590**	**192 387**	**261 801**	**201 761**	**201 761**	**201 761**	**173 467**	**146 815**	**120 256**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	**(52 992)**	**(146 959)**	**(174 489)**	**(233 630)**	**(193 428)**	**(193 428)**	**(193 428)**	**(163 042)**	**(125 106)**	**(91 220)**
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	**(52 992)**	**(146 959)**	**(174 489)**	**(233 630)**	**(193 428)**	**(193 428)**	**(193 428)**	**(163 042)**	**(125 106)**	**(91 220)**

From the above table the cash and investments available total R 10 million in the 2026/2027 financial year and increase to R 29 million by 2028/2029, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.
- There is no unspent borrowing from the previous financial years. Unspent borrowing is ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Provisions for statutory requirements include VAT owing to timing differences resulting from year- end obligations.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. It needs to be noted that, the desired cash levels should be 60 days to ensure continued liquidity of the municipality. Any underperformance in relation to collections could place upward pressure on the ability of the municipality to meet its creditor obligations.
- Other provision liability is informed by, amongst others, the supplementary pension liability.
- Long term investments consist primarily of the sinking funds for the repayment of future borrowings. The sinking fund value is held within long term investments and must be 'held to maturity' and is not available for spending.
- Most reserve fund cash-backing is discretionary in nature, but the reserve funds are not available to support a budget unless they are cash-backed. The reserve funds are not fully cash-backed. The level of cash-backing is directly informed by the municipality's cash backing policy. These include the rehabilitation of landfill sites and quarries.

The challenge for the Municipality will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

1.5 Funding compliance measurement

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

Funding compliance measurement (Table SA10)

Description	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
Funding measures										
Cash/cash equivalents at the year end - R'000	85 916	16 383	17 624	18 830	8 060	8 060	8 060	10 151	21 435	28 762
Cash + investments at the yr end less applications - R'000	(52 992)	(146 959)	(174 489)	(233 630)	(193 428)	(193 428)	(193 428)	(163 042)	(125 106)	(91 220)
Cash year end/monthly employee/supplier payments	1,3	0,2	0,2	0,3	0,1	0,1	0,1	0,1	0,3	0,3
Surplus/(Deficit) excluding depreciation offsets: R'000	(85 804)	(108 564)	58 554	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Service charge rev % change - macro CPIX target exclusive	N.A.	5,9%	3,1%	2,4%	(4,9%)	(6,0%)	(6,0%)	1,1%	0,4%	0,4%
Cash receipts % of Ratepayer & Other revenue	78,8%	84,6%	86,1%	85,1%	85,8%	85,8%	85,8%	85,2%	85,3%	85,4%
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%	18,1%	17,9%
Capital payments % of capital expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	32,2%	27,8%	36,0%
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								139,8%	125,8%	100,0%
Current consumer debtors % change - incr(decr)	N.A.	28,4%	(12,1%)	15,8%	18,6%	0,0%	0,0%	6,8%	6,7%	6,7%
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%	9,6%	9,6%	9,6%	9,5%	9,6%	0,0%
Asset renewal % of capital budget	7,3%	5,4%	0,3%	0,0%	0,0%	0,0%	0,0%	0,1%	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 R 10 million, R 21 million and R 28 million for each respective financial year.

1.5.1.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A8. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

1.5.1.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. The ratio for the period 2026/2027 is 0.1 and 0.3 in 2027/2028 and 2028/2029 for the MTREF. Currently it is estimated that the municipality will have 0.1 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 122 million, R 142 million and R 102 million.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

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

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

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 3 - 6 per cent). The result is intended to approximate the real increase in revenue. From the table above the percentage for the 2026/2027 MTREF is 1.1% and decreases to 0.4% for the outer year 2028/2029. This trend will have to be carefully monitored and managed with the implementation of the budget.

1.5.1.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. The outcome is at 85 per cent each of the respective financial years. Given that the assumed collection rate for rates and service charges was based on an 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 assumption that the provision for debt impairment (doubtful and bad debts) must be increased to offset under-collection of billed revenues. The provision has been appropriate at 18.3 per cent for 2026/2027, 18.1 per cent in 2027/2028 and 17.9 per cent in 2028/2029.

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

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

1.5.1.11 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. The ratio reflected in 2026/2027 financial year for current consumer debtors is 6.8% and long-term receivables percentage change are 0%.

1.5.1.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table SA34C. As previously illustrated the municipality has a relatively low expenditure percentage on Repairs and Maintenance.

1.5.1.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue

is not being protected, like the justification for 'repairs and maintenance' budgets. Further details in this regard are contained in Table SA34b.

12. Expenditure on allocations and grant programmes

Expenditure on allocations and grant programmes (Table SA19)

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government									
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	–	–	–	91	818	855
Water Services Infrastructure Grant	1 916	1 225	230	–	–	–			
Energy Effeciency and Demand Side Management		522	–	–	–	–			
Municipal Disaster Response Grant VAT	–	1 120	–	–	–	–			
Total Monetary Allocations	**129 522**	**140 783**	**148 083**	**157 991**	**158 489**	**158 489**	**166 759**	**173 561**	**177 245**
Total National Government	**129 522**	**140 783**	**148 083**	**157 991**	**158 489**	**158 489**	**166 759**	**173 561**	**177 245**
Provincial Government									
Community Development Workers	61	118	86	113	185	185	118	118	118
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	3 953	3 953	165	185	185
Financial Management Capacity Building Grant	144	–	–	–	–	–	1 500	–	–
Municipal Service Delivery and Capacity Building Grant	–	–	–	–	250	250	–	–	–
Thusong Centre	–		–	–	–	–	–	–	150
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	–	–	–
MUNICIPAL WATER RESILIENCE GRANT	–	–	–	1 650	6	6	–	–	–
Total Monetary Allocations	**14 706**	**11 009**	**12 171**	**24 295**	**16 080**	**16 080**	**13 539**	**12 176**	**12 445**
Total Provincial Government	**14 706**	**11 009**	**12 171**	**24 295**	**16 080**	**16 080**	**13 539**	**12 176**	**12 445**
District Municipalities									
Safety Projects Grant	–	–	212	–	–	–			
Total Monetary Allocations	**-**	**-**	**212**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
Human Settlement Development (in Kind)	–	–	–	–	11 201	11 201	84 964	57 200	
Total Allocations In-kind	**-**	**-**	**-**	**-**	**11 201**	**11 201**	**84 964 000**	**57 200 000**	**-**
Total Operating/District Municipalities	**-**	**-**	**212**	**-**	**11 201**	**11 201**	**84 964**	**57 200**	**-**
Other Grant Providers									
Monetary Allocations									
Public Contributions	–	–	–	4	64	64			
National Skills Fund	270	–	–	–		–			
SETA	–	714	449	–	318	318			
Total Monetary Allocations	**270**	**714**	**449**	**4**	**382**	**382**	**-**	**-**	**-**
Allocations In-kind									
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/Other Grant Providers	**270**	**714**	**449**	**4**	**382**	**382**	**-**	**-**	**-**
Total operating expenditure of Transfers and Grants	**144 498**	**152 505**	**160 915**	**182 290**	**186 152**	**186 152**	**265 262**	**242 937**	**189 690**

WC031 Theewaterskloof - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
EXPENDITURE									
Capital expenditure of Transfers and Grants									
National Government									
Municipal Infrastructure Grant [Schedule 5B]	25 294	20 556	21 868	27 537	28 199	28 199	31 901	30 633	31 517
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	–	2 380	–	–	–	609	5 453	5 699
Energy Effeciency and Demand Side Management	–	3 478	–	–	–	–			
Local Government Financial Management Grant [Schedule 5B	–	–	–	–	–	–			
Expanded Public Works Programme [Schedule 5B]	16	–	–	–	–	–			
Water Services Infrastructure Grant	–	8 169	1 535	–	–	–			
Municipal Disaster Response Grant	–	6 287	–	–	–	–			
Total Monetary Allocations	**25 311**	**38 489**	**25 783**	**27 537**	**28 199**	**28 199**	**32 510**	**36 086**	**37 217**
Total National Government	**25 311**	**38 489**	**25 783**	**27 537**	**28 199**	**28 199**	**32 510**	**36 086**	**37 217**
Provincial Government									
Monetary Allocations									
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	–	–	–	–			
Sport and Recreation	384	–	–	–	–	–			
LG Public Employment Support Grant	1 800	–	–	–	–	–			
Western Cape Municipal Financial Recovery Services Grant	–	–	–	–	2 500	2 500			
						–			
Total Monetary Allocations	**27 369**	**39 763**	**9 922**	**44 700**	**3 834**	**3 834**	**700**	**-**	**-**
Total Provincial Government	**27 369**	**39 763**	**9 922**	**44 700**	**3 834**	**3 834**	**700**	**-**	**-**
District Municipalities									
Monetary Allocations									
Safety Project Grant	193	–	55	–	–	–			
Total Monetary Allocations	**193**	**-**	**55**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/District Municipalities	**193**	**-**	**55**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers									
Monetary Allocations									
SANRAL	274	–	–	–	–	–			
Donations	45	–	–	–	–	–			
Total Monetary Allocations	**318**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Other Grant Providers	**318**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total capital expenditure of Transfers and Grants	**53 191**	**78 252**	**35 759**	**72 237**	**32 034**	**32 034**	**33 210**	**36 086**	**37 217**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**197 689**	**230 757**	**196 674**	**254 527**	**218 185**	**218 185**	**298 472**	**279 023**	**226 907**

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

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors							
Speaker		827 475	–	75 840			903 315
Chief Whip		–	–	–			–
Executive Mayor		1 021 037	–	75 840			1 096 877
Deputy Executive Mayor		827 474	–	75 840			903 314
Executive Committee		3 834 760	–	295 176			4 129 936
Total for all other councillors		6 619 329	37 323	924 293			7 580 945
Total Councillors	–	**13 130 075**	**37 323**	**1 446 989**			**14 614 387**
Senior Managers of the Municipality							
Municipal Manager (MM)		3 097 387	2 125	63 636	286 711		3 449 859
Chief Finance Officer		1 635 404	266 597	200 412	216 390		2 318 803
Community Services		1 921 668	93 465	176 412	216 667		2 408 212
Corporate Services		1 626 580	199 705	296 412	216 270		2 338 967
Economic Development and Planning		2 175 528	79 057	56 412	216 855		2 527 852
Technical and Infrastructure Implementation Services		2 006 460	2 125	302 412	216 618		2 527 615
List of each offical with packages >= senior manager							
Total Senior Managers of the Municipality	–	**12 463 027**	**643 074**	**1 095 696**	**1 369 511**		**15 571 308**
A Heading for Each Entity							
List each member of board by designation							
Total for municipal entities	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	–	**25 593 102**	**680 397**	**2 542 685**	**1 369 511**		**30 185 695**

Summary councillor and staff benefits (Table SA22)

Summary of Employee and Councillor remuneration	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	11 497	11 393	11 599	13 349	13 349	13 349	13 130	13 655	14 201
Cell phone Allowance	1 015	1 415	1 260	1 326	1 326	1 326	1 406	1 462	1 521
Motor Vehicle Allowance	174	270	204	240	240	240	41	43	44
Total Allowances and Service Related Benefits	**12 686**	**13 078**	**13 063**	**14 915**	**14 915**	**14 915**	**14 577**	**15 160**	**15 767**
Social Contributions									
Medial Aid Benefits	–	112	85	102	102	102	37	39	40
Pension Fund Contributions	–	–	–	–	–	–	–	–	–
Total Social Contributions	**-**	**112**	**85**	**102**	**102**	**102**	**37**	**39**	**40**
Total Councillors	**12 686**	**13 189**	**13 148**	**15 017**	**15 017**	**15 017**	**14 614**	**15 199**	**15 807**
% increase		**4,0%**	**(0,3%)**	**14,2%**	**–**	**–**	**(2,7%)**	**4,0%**	**4,0%**
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	3 937	2 631	4 258	7 439	7 865	7 865	12 463	13 367	14 336
Bonuses	721	260	228	656	681	681	1 370	1 469	1 575
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	56	55	94	130	180	180	180	193	207
Housing Benefits	–	–	–	–	60	60	60	64	69
Non-pensionable	–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	126	276	499	752	688	688	690	740	794
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**183**	**331**	**593**	**882**	**928**	**928**	**930**	**997**	**1 070**
Service Related Benefits									
Total Service Related Benefits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances	**4 841**	**3 223**	**5 079**	**8 977**	**9 473**	**9 473**	**14 763**	**15 833**	**16 981**
Social Contributions									
Bargaining Council	–	–	–	–	–	–	–	–	–
Group Life Insurance	24	13	39	152	108	108	166	178	191
Medical	5	–	–	–	325	325	325	348	374
Pension	209	130	–	–	–	–	306	328	351
Unemployment Insurance	7	6	11	13	322	322	13	14	15
Total Social Contributions	**245**	**148**	**50**	**166**	**755**	**755**	**809**	**867**	**930**
Post-retirement Benefit									
Total Post-retirement Benefit	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Costs Capitalised to PPE						–			
Sub Total - Senior Managers of Municipality	**5 086**	**3 371**	**5 129**	**9 143**	**10 228**	**10 228**	**15 571**	**16 700**	**17 911**

Summary of Employee and Councillor remuneration	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	150 092	172 721	174 015	205 055	194 807	194 807	202 010	216 108	231 229
Bonuses	12 293	13 458	14 085	16 949	16 950	16 950	15 857	16 965	18 153
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	935	900	812	1 061	1 061	1 061	1 012	1 085	1 163
Housing Benefits	1 012	1 114	1 848	1 075	1 070	1 070	1 016	1 088	1 165
Non-pensionable	–	–	–		–	–	–	–	–
Travel or Motor Vehicle	10 502	11 262	10 860	13 278	12 516	12 516	13 283	14 233	15 253
Voluntary Work	–		–	–	–	–	–	–	–
Total Allowance	**12 448**	**13 276**	**13 520**	**15 414**	**14 647**	**14 647**	**15 311**	**16 406**	**17 580**
Service Related Benefits									
Acting	2 703	3 134	3 473	185	1 881	1 881	597	641	687
Leave Pay	952	3 990	4 724	500	5 300	5 300	500	536	575
Lifeguard/Duty Squads	–	–	–	–	–	–	–	–	–
Long Service Award	1 076	1 091	1 105	1 780	1 964	1 964	1 626	1 737	1 857
Overtime	12 751	16 592	11 187	6 533	9 487	9 487	9 461	10 147	10 883
Scarcity	–	–	–	–	–	–	–	–	–
Standby Allowance	7 396	8 108	6 746	3 985	6 787	6 787	3 517	3 772	4 045
Total Service Related Benefits	**24 878**	**32 915**	**27 234**	**12 983**	**25 419**	**25 419**	**15 701**	**16 833**	**18 047**
Total Salaries and Allowances	**199 711**	**232 369**	**228 855**	**250 402**	**251 823**	**251 823**	**248 879**	**266 313**	**285 010**
Social Contributions									
Bargaining Council	86	92	96	111	106	106	114	122	130
Group Life Insurance	2 317	2 748	3 039	3 783	3 489	3 489	3 506	3 751	4 014
Medical	9 449	10 213	10 732	11 630	11 288	11 288	11 374	12 165	13 014
Pension	26 241	27 911	29 810	36 611	34 622	34 622	36 264	38 904	41 729
Unemployment Insurance	1 432	1 512	1 468	1 472	1 484	1 484	1 495	1 599	1 710
Total Social Contributions	**39 524**	**42 476**	**45 146**	**53 608**	**50 988**	**50 988**	**52 753**	**56 540**	**60 597**
Post-retirement Benefit									
Medical	2 669	(2 832)	2 379	2 669	2 377	2 377	2 669	2 863	3 070
Other Benefits	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	**2 669**	**(2 832)**	**2 379**	**2 669**	**2 377**	**2 377**	**2 669**	**2 863**	**3 070**
Costs Capitalised to PPE		–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	**241 904**	**272 013**	**276 380**	**306 678**	**305 189**	**305 189**	**304 301**	**325 716**	**348 676**
% increase		12,4%	1,6%	11,0%	(0,5%)	–	(0,3%)	7,0%	7,0%
Total Parent Municipality	**259 676**	**288 574**	**294 657**	**330 838**	**330 434**	**330 434**	**334 487**	**357 615**	**382 394**
Board Members of Entities									
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	**259 676**	**288 574**	**294 657**	**330 838**	**330 434**	**330 434**	**334 487**	**357 615**	**382 394**
% increase		11,1%	2,1%	12,3%	(0,1%)	–	1,2%	6,9%	6,9%
TOTAL MANAGERS AND STAFF	**246 990**	**275 384**	**281 509**	**315 821**	**315 416**	**315 416**	**319 873**	**342 416**	**366 587**

Summary of personnel numbers (Table SA24)

Summary of Personnel Numbers	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	27	–	–	27	–	–	27	–	–
Municipal employees									
Municipal Manager and Senior Managers	6	1	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
Finance	8	8	2	8	6	4	8	8	4
Spatial/town planning	13	12	1	14	14	–	19	14	–
Information Technology	6	3	4	6	6	–	9	6	–
Roads	42	21	–	48	37	1	48	48	15
Electricity	27	27	1	27	23	–	27	27	–
Water	48	45	1	48	45	–	48	48	–
Sanitation	23	23	–	23	23	–	23	23	–
Refuse	85	85	–	85	85	–	85	85	–
Other	8	8	–	8	8	–	8	8	–
Technicians	130	119	5	132	117	5	132	125	12
Finance	85	81	5	87	79	5	87	87	5
Other	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
TOTAL PERSONNEL NUMBERS	**768**	**688**	**170**	**736**	**659**	**161**	**744**	**699**	**181**
% increase				(4,2%)	(4,2%)	(5,3%)	1,1%	6,1%	12,4%
Total municipal employees headcount									
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

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

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Housing and Integrated Human Settlement

- The function of this department is to facilitate, manage and maintain low-cost housing development within the Theewaterskloof Municipality

Property Management

- The Property Management section must ensure that Municipal owned immovable assets are managed efficiently, effectively and economically and are dealt with in a manner which will ensure the maximum benefit to the municipality and the community

Town Planning

- Plays a crucial role in shaping the urban development and management of land and resources in the area.
- Urban and Rural Planning
- Zoning and Land Use Regulations
- Development Control and Approval
- Regulatory Compliance and Enforcement

Financial Services:

Expenditure and Supply Chain Management

- Salaries: Implementation of approved payroll, paying of salaries, allowances and accounting for payroll implementation
- Creditors: Payment and recording of creditors' payments and reconciliations
- Supply Chain Management: Responsible for the Administration and Management of Procurement of goods and services (i.e. Acquisition Management in particular)
- Bank Reconciliation
- Administration and Management of Investments
- Administration and Management of Loans
- Maintain Professionalism, Honesty, Integrity and Internal Controls

Revenue Management

- Facilitation and application for Municipal Services
- Debtors Billing Administration and Management
- Meter Reading
- Administration of Clearance Certificates
- Rendering of Monthly Consumer / Rates Debtors Accounts
- Debtors Customer Care and Query Administration
- Receipting and bank revenue management
- Credit Control, Debt Collection and Indigents Management
- Maintain Professionalism, Honesty, Integrity and Internal Controls

Budget Office

- Budget
- In-year Reporting
- Budgetary Management and Control
- Co-ordinate Financial Policy Formulation
- Financial Management Workshops under leadership of CFO

- Maintain Professionalism, Honesty, Integrity and Internal Controls

Asset and Insurance

- The responsible and in involve managing both physical assets and the insurance needs of an organization
- Maintain Professionalism, Honesty, Integrity and Internal Controls

Costing Services (commenced in September 2009)

- Financial Viability

Technical Service:

Water Distribution and Treatment

- (Supply potable water in accordance with (SABS 241) to the residents within its jurisdiction. In terms of Schedule 4B of the Constitution: "Water and Sanitation Services limited to potable water supply systems")

Roads

- The Theewaterskloof Municipality is responsible for the roads and storm water reticulation within the towns of the WC031 established municipal area. The Roads and Storm water Division functions as a division on its own headed by the Assistant manager of each town. This unit has 85 trained technical, artisans and other operational staff

Electricity Distribution

The electricity purchase and distribution functions of the municipality are administered as follows and include:

- The effective and efficient distribution and reticulation of energy in the following towns (Caledon, Villiersdorp, Greyton and Riviersonderend. Grabouw, Genadendal, Tesselaarsdal, Botrivier and Middleton reside within Eskom jurisdiction)
- Distribute electricity subject to the license conditions set by NERSA

Electricity/Street lighting

- Provide adequate street lighting for urban areas
- Maintain/Repair of faulty streetlights
- Upgrade of existing services as well as new developments
- These services extend to include Theewaterskloof (Caledon, Greyton, Riviersonderend and Villiersdorp, but do not take account rural areas such as Tesselaarsdal, Botrivier, Grabouw, Genadendal which resides within the jurisdiction of provincial Government

Waste Water Management (Sewerage)

- TheewaterskloofMunicipality provides sewerage collection systems, comprising water borne sewer networks, bucket removal system and vacuum tanker service where necessary, and treats the collected effluent at 7 sewage treatment plants. Further services include the provision and maintenance of communal toilets in informal areas

Solid Waste Management

- Theewaterskloof municipality is responsible for the day to day operations in every town and for the removal and collection of the waste, cleaning of road reserves and most public open places. There are three Transfer-stations in the Municipal jurisdiction, one in Grabouw, Villiersdorp and the other in Botriver. Caledon has a licensed waste site but Genadendal, Greyton and Riviersonderend is not permitted yet.

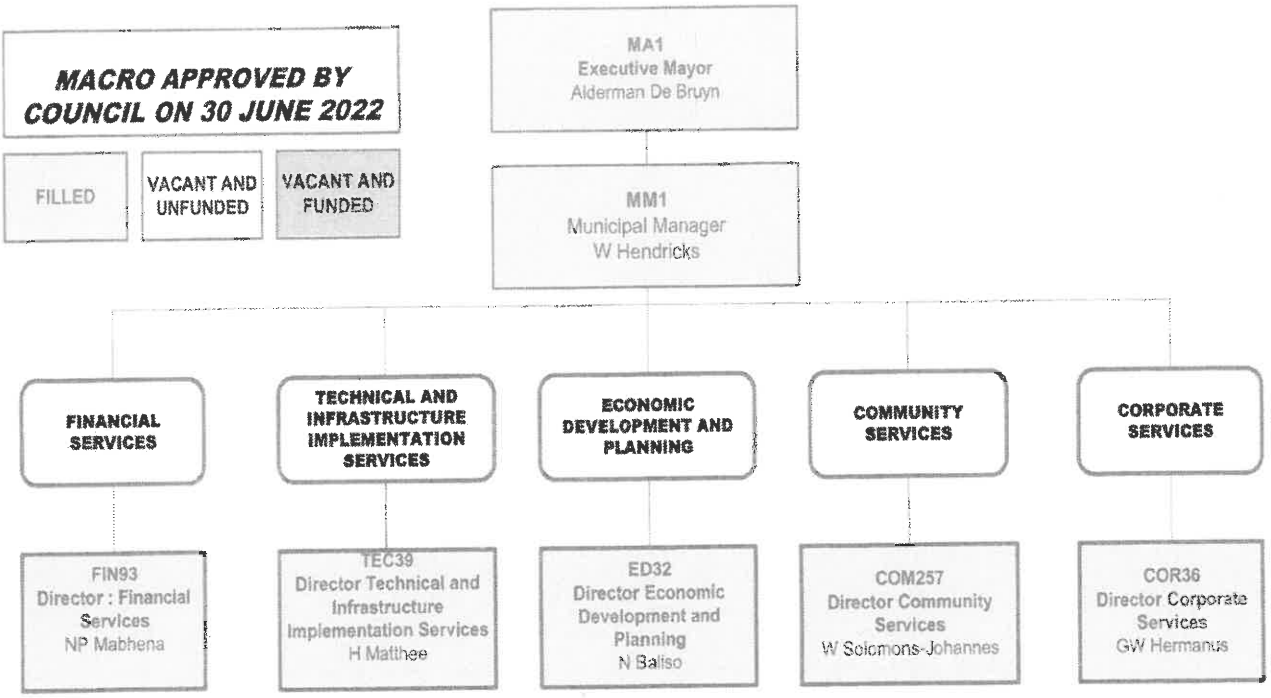
Community Services

- Responsible for the day-to-day to service delivery within all Theewaterskloof Towns.

Fleet Management

- To manage and maintain all fleet of the municipality.
- To provide sufficient municipal services to all residence within the municipal boundary.

Senior Management Capability and Structure



14. Capital expenditure details

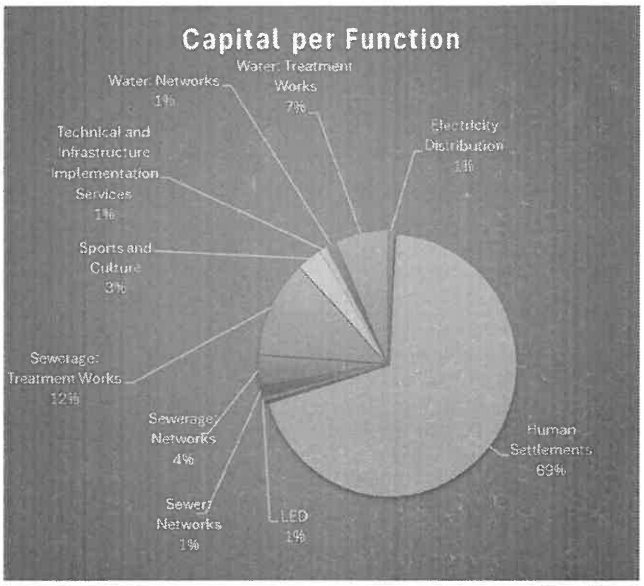
In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

Capital Budget

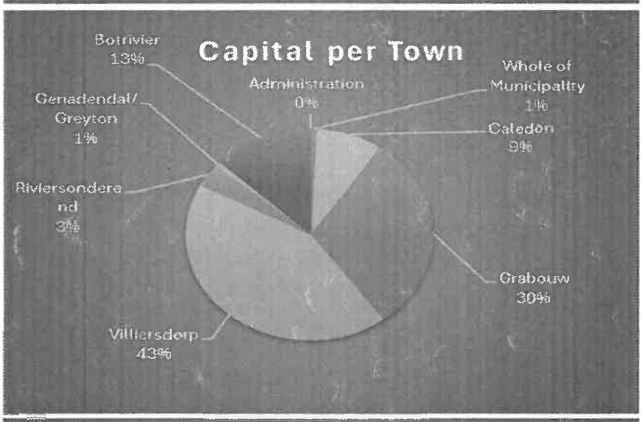
The capital budget per function, town and per funding source is illustrated below:

The Capital Budget amounts to R 132 million in 2026/2027, R 77 million in 2027/2028 and R 58 million in 2028/2029.

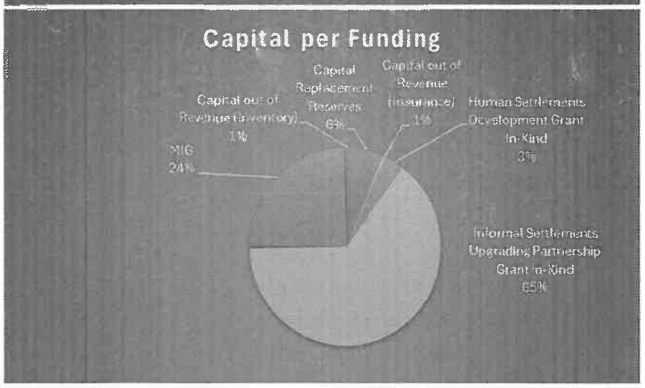
CAPITAL PER FUNCTION	2026 - 2027	%
Asset Management	100 000	0%
Community Services	56 000	0%
Electricity Distribution	700 000	1%
Financial Services	6 000	0%
Fleet Management	166 500	0%
Human Settlements	91 405 658	69%
ICT	300 000	0%
LED	700 000	1%
Municipal Manager	50 000	0%
Parks and Gardens	24 000	0%
Sewer: Networks	1 745 233	1%
Sewerage: Networks	4 784 151	4%
Sewerage: Treatment Works	15 629 315	12%
Sports and Culture	4 051 304	3%
Supply Chain Management	33 000	0%
Technical and Infrastructure Implementation Services	1 100 000	1%
Town Administration	204 000	0%
Traffic Services	10 000	0%
Water: Networks	1 563 102	1%
Water: Treatment Works	8 927 895	7%
TOTAL CAPITAL PER FUNCTION	**131 556 158**	**100%**



CAPITAL PER TOWN	2026 - 2027	%
Whole of Municipality	1 000 000	1%
Caledon	11 632 411	9%
Grabouw	39 743 790	30%
Villiersdorp	56 635 281	43%
Riviersonderend	4 460 148	3%
Genadendal/ Greyton	1 050 000	1%
Botrivier	16 945 528	13%
Administration	89 000	0%
TOTAL CAPITAL PER TOWN	**131 556 158**	**100%**



CAPITAL FUNDING SOURCES	2026 - 2027	%
Capital out of Revenue (Inventory)	924 500	1%
Capital out of Revenue (Donations)	40 000	0%
Capital Replacement Reserves	7 365 092	6%
Capital out of Revenue (Insurance)	800 000	1%
Human Settlements Development Grant In-Kind	4 200 000	3%
Informal Settlements Upgrading Partnership Grant In-Kind	85 017 000	65%
RSEP	700 000	1%
MIG	31 900 870	24%
INEP	608 696	0%
TOTAL CAPITAL FUNDING SOURCES	**131 556 158**	**100%**



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

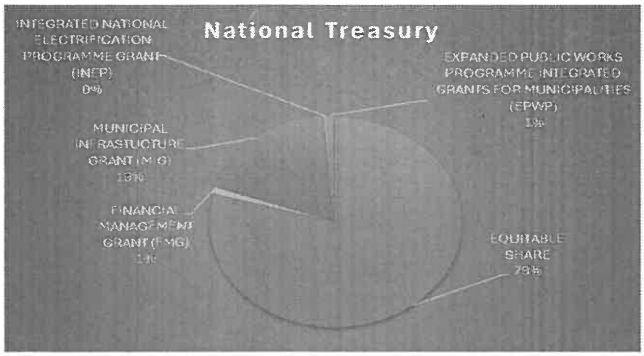
GRANT ALLOCATIONS 2026 - 2027

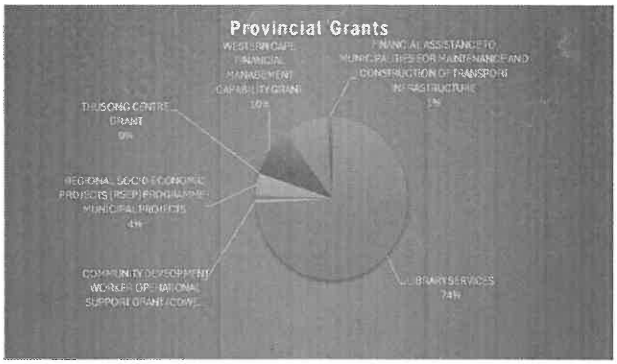
NATIONAL ALLOCATIONS

GRANT		2026 - 2027			2027 - 2028			2028 - 2029		
		BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT
EQUITABLE SHARE		**157 971 000**	**157 971 000**	**-**	**166 048 000,00**	**166 048 000**	**-**	**169 463 000**	**169 463 000**	**-**
EQUITABLE SHARE FORMULA	*OPEX*	157 971 000	157 971 000	-	166 048 000,00	166 048 000	-	169 463 000	169 463 000	-
FINANCIAL MANAGEMENT GRANT (FMG)		**2 000 000**	**1 812 298**	**187 702**	**2 100 000,00**	**1 826 087**	**273 913**	**2 200 000**	**1 913 044**	**286 956**
OPERATING	OPEX	2 000 000	1 812 298	187 702	2 100 000,00	1 826 087	273 913	2 200 000	1 913 044	286 956
MUNICIPAL INFRASTUCTURE GRANT (MIG)		**36 686 000**	**31 900 870**	**4 786 130**	**35 228 000,00**	**30 633 043**	**4 594 957**	**36 245 000**	**31 517 391**	**4 727 609**
OPERATING (VAT)	OPEX	4 785 130	-	4 785 130	4 594 957,00	-	4 594 957	4 727 609	-	4 727 609
CAPITAL	CAPEX	31 900 870	31 900 870	-	30 633 043,00	30 633 043	-	31 517 391	31 517 391	-
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT (INEP)		**700 000**	**608 696**	**91 304**	**6 271 000,00**	**5 463 043**	**817 957**	**6 554 000**	**5 699 130**	**854 870**
OPERATING (VAT)	OPEX	91 304	-	91 304	817 957,00	-	817 957	854 870	-	854 870
CAPITAL	CAPEX	608 696	608 696	-	5 453 043,00	5 453 043	-	5 699 130	5 699 130	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANTS FOR MUNICIPALITIES (EPWP)		**1 912 000**	**1 912 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
OPERATING	OPEX	1 912 000	1 912 000	-	-	-	-	-		-
TOTAL NATIONAL GRANTS		**199 269 000**	**194 204 864**	**5 064 136**	**209 647 000,00**	**203 960 173**	**5 686 827**	**214 462 000**	**208 592 565**	**5 869 435**

PROVINCIAL ALLOCATIONS

GRANT		2026 - 2027			2027 - 2028			2028 - 2029		
		BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT	BUDGET	EXCL VAT	VAT
INTEGRATED HOUSING & HUMAN SETTLEMENT DEVELOPMENT GRANT - IN-KIND		**174 181 000**	**174 181 000**	**-**	**165 088 000**	**165 088 000**	**-**	**76 040 000**	**76 040 000**	**-**
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES) IN-KIND	*CAPEX*	85 017 000	85 017 000	-	49 748 000	49 748 000	-	24 000 000	24 000 000	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT (BENEFICIARIES) IN-KIND	*OPEX*	84 964 000	84 964 000	-	57 200 000	57 200 000	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT IN-KIND	*CAPEX*	4 200 000	4 200 000	-	58 140 000	58 140 000	-	52 040 000	52 040 000	-
LIBRARY SERVICES		**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
COMMUNITY DEVEOPMENT WORKER OPERATIONAL SUPPORT GRANT (CDW)		**118 000**	**118 000**	**-**	**118 000**	**118 000**	**-**	**118 000**	**118 000**	**-**
OPERATING	*OPEX*	118 000	118 000	-	118 000	118 000	-	118 000	118 000	-
REGIONAL SOCIO-ECONOMIC PROJECTS (RSEP) PROGRAMME - MUNICIPAL PROJECTS		**700 000**	**700 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
CAPITAL	CAPEX	700 000	700 000	-	-	-	-	-	-	-
THUSONG CENTRE GRANT		**-**	**-**	**-**	**-**	**-**	**-**	**150 000**	**150 000**	**-**
OPERATING	*OPEX*	-	-	-	-	-	-	150 000	150 000	-
WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT		**1 500 000**	**1 500 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
OPERATING	*OPEX*	1 500 000	1 500 000	-	-	-	-	-	-	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE		**165 000**	**165 000**	**-**	**185 000,00**	**185 000**	**-**	**185 000**	**185 000**	**-**
OPERATING	*OPEX*	165 000	165 000	-	185 000,00	185 000	-	185 000	185 000	-
TOTAL PROVINCIAL GRANTS		**14 239 000**	**12 705 609**	**1 533 391**	**12 176 000,00**	**10 627 348**	**1 548 652**	**12 445 000**	**10 880 827**	**1 564 173**
	OPEX	265 262 434	258 664 907	6 597 527	242 936 914,00	235 701 435	7 235 479	189 690 479	182 256 871	7 433 608
NOTE: 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 guarenteed.	CAPEX	122 426 566	122 426 566	-	143 974 086,00	143 974 086	-	113 256 521	113 256 521	-
	TOTAL	**387 689 000**	**381 091 473**	**6 597 527**	**386 911 000,00**	**379 675 521**	**7 235 479**	**302 947 000**	**296 513 392**	**7 433 608**





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		
R thousand	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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**43 679**	**51 079**	**80 616**	**45 288**	**79 342**	**79 342**	**99 498**	**110 201**	**98 038**
Roads Infrastructure	8 707	11 847	341	45 288	79 342	79 342	91 406	107 888	76 040
Roads	8 707	11 847	341	45 288	79 342	79 342	91 406	107 888	76 040
Storm water Infrastructure	3 559	8 108	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–		–	–	–	–
Storm water Conveyance	3 559	8 108	–	–		–	–	–	–
Attenuation	–	–	–	–		–	–	–	–
Electrical Infrastructure	9 473	4 880	2 666	–	–	–	–	–	–
LV Networks	9 473	4 880	2 666	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	6 888	20 793	–	–	–	–	1 563	2 313	21 998
Boreholes	95	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	1 156	10 242
Bulk Mains	–	–	–	–	–	–	–	1 157	11 756
Distribution	6 793	20 793	–	–	–	–	1 563	–	–
Sanitation Infrastructure	8 741	5 450	77 609	–	–	–	6 529	–	–
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	7 599	5 450	77 609	–	–	–	6 529	–	–
Waste Water Treatment Works	757	–	–	–	–	–	–	–	–
Toilet Facilities	384	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	6 311	–	–	–	–	–	–	–	–
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	6 311	–	–	–	–	–	–	–	–
Community Assets	**874**	**2 587**	**–**	**–**	**450**	**450**	**–**	**–**	**–**
Community Facilities	874	2 587	–	–	450	450	–	–	–
Testing Stations	274	728	–	–	–	–	–	–	–
Libraries	600	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	1 859	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	450	450	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	**865**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	865	–	–	–	–	–	–	–	–
Yards	865	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	152	1 521	451	50	2 237	2 237	390	–	–
Computer Equipment	152	1 521	451	50	2 237	2 237	390	–	–
Furniture and Office Equipment	1 387	770	363	374	515	515	120	–	–
Furniture and Office Equipment	1 387	770	363	374	515	515	120	–	–
Machinery and Equipment	20 210	2 099	8	50	730	730	364	–	–
Machinery and Equipment	20 210	2 099	8	50	730	730	364	–	–
Transport Assets	1 731	–	–	–	–	–	–	–	–
Transport Assets	1 731	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	.	.	.	.	.	.	.	.	.
Total Capital Expenditure on new assets	**68 898**	**58 057**	**81 438**	**45 762**	**83 274**	**83 274**	**100 372**	**110 201**	**98 038**

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		
R thousand	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**8 953**	**6 605**	**309**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1 075	6 551	62	–	–	–	–	–	–
MV Networks	832	–	–	–	–	–	–	–	–
LV Networks	243	6 551	62	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	7 456	–	247	–	–	–	–	–	–
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	144	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	457	–	–	–	–	–	–	–	–
Distribution	6 854	–	247	–	–	–	–	–	–
Sanitation Infrastructure	50	54	–	–	–	–	–	–	–
Pump Station	50	–	–	–	–	–	–	–	–
Reticulation	–	54	–	–	–	–	–	–	–
Solid Waste Infrastructure	373	–	–	–	–	–	–	–	–
Landfill Sites	373	–	–	–	–	–	–	–	–
Community Assets	**1 563**	**79**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities	1 563	–	–	–	–	–	–	–	–
Testing Stations	1 563	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	79	–	–	–	–	–	–	–
Outdoor Facilities	–	79	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Licences and Rights	–	–	–	–	–	–	–	–	–
Computer Equipment	–	35	–	–	–	–	–	–	–
Computer Equipment	–	35	–	–	–	–	–	–	–
Furniture and Office Equipment	–	36	–	–	–	–	16	–	–
Furniture and Office Equipment	–	36	–	–	–	–	16	–	–
Machinery and Equipment	56	75	–	–	–	–	75	–	–
Machinery and Equipment	56	75					75	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	.	.	.	.	.	.	.	.	.
Total Capital Expenditure on renewal of existing asse	**10 572**	**6 829**	**309**	**–**	**–**	**–**	**91**	**–**	**–**

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		
R thousand	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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**89 039**	**119 382**	**91 528**	**104 798**	**100 917**	**100 917**	**105 060**	**111 496**	**118 353**
Roads Infrastructure	25 447	41 776	26 062	28 898	27 192	27 192	31 891	33 935	36 117
Roads	25 379	41 772	26 049	28 849	27 143	27 143	31 866	33 909	36 090
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	68	4	13	48	48	48	25	26	27
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	84	26	30	210	156	156	260	270	281
Drainage Collection	–	–	–	10	10	10	10	10	11
Storm water Conveyance	84	26	30	200	146	146	250	260	270
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	13 609	13 604	12 053	15 283	13 612	13 612	14 702	15 635	16 630
LV Networks	13 609	13 604	12 053	15 283	13 612	13 612	14 702	15 635	16 630
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	18 914	26 083	17 986	21 459	21 714	21 714	22 113	23 390	24 747
Dams and Weirs	25	4	–	25	22	22	26	27	28
Water Treatment Works	3 560	4 931	5 224	7 235	7 426	7 426	7 601	8 081	8 594
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	15 329	21 148	12 762	14 199	14 267	14 267	14 486	15 282	16 125
Sanitation Infrastructure	27 303	35 759	32 070	34 231	34 493	34 493	33 473	35 486	37 630
Pump Station	223	74	1	145	83	83	181	188	196
Reticulation	19 558	25 901	23 657	25 773	26 165	26 165	24 171	25 588	27 095
Waste Water Treatment Works	7 522	9 784	8 411	8 313	8 245	8 245	9 121	9 710	10 339
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	3 683	2 135	3 327	4 718	3 750	3 750	2 621	2 779	2 947
Landfill Sites	3 683	2 112	3 325	4 713	3 745	3 745	2 616	2 774	2 942
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	22	2	5	5	5	5	5	5
Community Assets	**16 412**	**16 842**	**11 403**	**13 998**	**13 051**	**13 051**	**15 398**	**16 341**	**17 346**
Community Facilities	15 983	15 197	11 244	13 604	12 438	12 438	15 110	16 042	17 034
Halls	1 513	1 660	1 421	1 834	2 247	2 247	2 684	2 826	2 978
Museums	–	–	–	10	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	69	225	8	–	–	–	75	75	75
Cemeteries/Crematoria	171	337	90	909	729	729	1 188	1 235	1 284
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	13 154	11 868	8 096	9 630	8 582	8 582	9 168	9 797	10 471
Nature Reserves	990	1 049	1 624	1 104	778	778	1 886	1 993	2 107
Public Ablution Facilities	29	27	0	82	67	67	95	99	103
Taxi Ranks/Bus Terminals	57	32	4	35	35	35	15	16	16
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	429	1 645	159	394	612	612	288	300	312
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	429	1 645	159	394	612	612	288	300	312
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**24**	**11**	**21**	**40**	**50**	**50**	**61**	**63**	**66**
Revenue Generating	24	11	–	–	–	–	31	32	33
Improved Property	24	11	–	–	–	–	31	32	33
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	21	40	50	50	31	32	33
Improved Property			21	40	50	50	31	32	33
Unimproved Property					–	–	–	–	–
Other assets	**10 137**	**10 047**	**7 655**	**11 352**	**11 950**	**11 950**	**12 647**	**13 332**	**14 057**
Operational Buildings	8 743	8 342	6 816	10 533	11 245	11 245	11 903	12 558	13 253
Municipal Offices	8 267	7 889	6 709	10 278	11 081	11 081	11 666	12 312	12 996
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	476	453	107	256	163	163	237	247	256
Housing	1 394	1 705	839	818	706	706	744	774	805
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	1 394	1 705	839	818	706	706	744	774	805
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets					–	–	–	–	–
Intangible Assets	–	8 324	8 777	9 905	9 806	9 806	10 139	10 545	10 967
Servitudes					–	–	–	–	–
Licences and Rights	–	8 324	8 777	9 905	9 806	9 806	10 139	10 545	10 967
Computer Software and Applications	–	8 324	8 777	9 905	9 806	9 806	10 139	10 545	10 967
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	236	223	217	206	206	206	222	230	240
Furniture and Office Equipment	236	223	217	206	206	206	222	230	240
Machinery and Equipment	990	888	1 812	764	1 108	1 108	950	988	1 027
Machinery and Equipment	990	888	1 812	764	1 108	1 108	950	988	1 027
Transport Assets	4 533	4 845	4 252	7 618	7 217	7 217	8 089	8 413	8 749
Transport Assets	4 533	4 845	4 252	7 618	7 217	7 217	8 089	8 413	8 749
Land	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	**121 372**	**160 562**	**125 666**	**148 681**	**144 304**	**144 304**	**152 566**	**161 409**	**170 805**

Capital expenditure details (Table SA36)

R thousand									Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	IUDF	Own Strategic Objectives	Asset Class	Ward Location	GPS Longitude	GPS Lattitude	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:														
List all capital projects grouped by Function														
Electricity Distribution	Electrification TWK Area	New		SO6	Electrical Infrastructure	Ward 6	19°16'50.35"E	33°59'37.04"S	-	-	-	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	2 186	2 186	-	-	-
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	Gyspy 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 Waster 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 6.5Mt Steenbras upper reservoir & supply lines	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	7 335	7 335	-	-	-
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	515	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	2 237	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 Fultration Plant in Genadendal	Upgrading		SO6	Water Supply Infrastructure					-	-	-	1 739	3 000
Water management	Upgrade of RSE Ultra Fultration 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	-	-	-
Sport and recreation	Upgrading of Pineview Park Sport Ground	Upgrading		SO6	Sport and Recreation Facilities				-	877	575	-	-	-
Planning and development	Grabouw Taxi Rank	New		SO1	Community Facilities				-	450	1 550	-	-	-
Human Settlements	Caledon Riemvasmaak (1014)	New		SO9	Housing	Ward 3	19°25'38.4"E	34°14'49.2"S	-	11 125	11 125	-	-	-
Human Settlements	Botriver Beaumont Services Ph1(272) Ph2(774)	New		SO9	Housing	Ward 7	19°11'51.3"E	34°13'16.2"S	-	7 307	7 000	-	-	-
Water management	Upgrading RSE WTP	Upgrading		SO6	Water Supply Infrastructure				-	1 300	1 300	4 317	19 922	11 247
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	Rooidakke (1054)	New		SO9	Roads Infrastructure				-	5 300	5 300	-	-	-
Waste water management	Upgrading Botrivier WWTW phase 2	Upgrading		SO6	Waste Water Treatment Works				-	-	-	15 614	-	-

R thousand									Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	IUDF	Own Strategic Objectives	Asset Class	Ward Location	GPS Longitude	GPS Lattitude	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:														
List all capital projects grouped by Function														
Water management	Upgrading Villiersdorp WTP, phase 2	Upgrading		SO6	Water Treatment Works				-	-	-	4 611	10 359	-
Waste water management	Bulk sewer provision to erf 313 housing development, Grabouw	New		SO6	Reticulation				-	-	-	6 529	-	-
Water management	Gypsy Queen water supply phase 2	New		SO6	Distribution				-	-	-	1 563	-	-
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				-	-	-	440	-	-
Executive and council	Computer Equipment	New		SO2	Computer Equipment				-	-	-	50	-	-
Community and social services	Furniture and Office Equipment	New		SO6	Furniture and Office Equipment				-	-	-	-	-	-
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				-	-	-	50	-	-
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				-	-	-	-	-	-
Finance and administration	Machinery and Equipment	New		SO4	Machinery and Equipment				-	-	-	118	-	-
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	-	-
Sport and recreation	Upgrading of Pine View Park Sport Ground - Phase 2	Upgrading		SO6	Outdoor Facilities				-	-	-	4 051	-	-
LED	Traders Market & Taxi Rank Upgrade (Planning & Designs).	Upgrading		SO11	Taxi Ranks/Bus Terminals				-	-	-	700	-	-
Technical and Infrastructure Implementation	Grabouw Taxi Rank	Upgrading		SO1	Taxi Ranks/Bus Terminals				-	-	-	1 100	-	-
Housing	Greater Grabouw Rooidakke SEF Erf 313	New		SO9	Roads				-	-	-	1 200	-	-
Housing	Greyton Erf 595 (538) (Yield reduced) (393)	New		SO9	Roads				-	-	-	1 000	16 000	15 400
Housing	Gypsy Queen (500)	New		SO9	Roads				-	-	-	1 000	20 000	16 000
Housing	Botrivier Beaumont (1046) IRDP Services (Ph 2 774)	New		SO9	Roads				-	-	-	1 000	20 640	20 640
Housing	Greater Grabouw	New		SO9	Roads				-	-	-	100	5 985	5 000
Housing	Grabouw Iraq (456)	New		SO9	Roads				-	-	-	22 000	-	-
Housing	Grabouw Hillside (321) (102 + 219)	New		SO9	Roads				-	-	-	1 000	6 680	-
Housing	Villiersdorp Destiny Farm (1133)	New		SO9	Roads				-	-	-	50 417	16 583	-
Housing	Caledon Riemvasmaak (1014)	New		SO9	Roads				-	-	-	11 000	16 500	15 000
Housing	Rooidakke (1054)	New		SO9	Roads				-	-	-	500	-	-
Housing	Riviersonderend Joeslovo Ext	New		SO9	Roads				-	-	-	-	1 500	-
Housing	Botrivier Beaumont (1046) UISP Services Ph1 (272)	New		SO9	Roads				-	-	-	-	4 000	4 000
Parent Capital expenditure									88 830	118 224	118 847	131 556	149 387	118 839
Entities:														
List all capital projects grouped by Entity														
Entity Capital expenditure										-		-	-	-
Total Capital expenditure										118 224		131 556	149 387	118 839

Consolidated Projects delayed from previous years (Table SA37)

R thousand										Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Previous target year to complete	Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:														
List all capital projects grouped by Function														
Electricity Distribution	Electrification TWK Area	New	SO6	Electrical Infrastructure	LV Networks	Ward 6	19°16'50.35"E	33°59'37.04"S	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 Botriviver Waste Waster 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 6.5Ml 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	SOo	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			
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 Fultration Plant in Genadendal	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works				2025	–	–			
Water management	Upgrade of RSE Ultra Fultration 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		
Entities:														
List all capital projects grouped by Entity														
Entity Name														
Project name														

16. Legislation Compliance Status

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

- **Budget and Treasury Office**: A Budget and Treasury Office has been established in accordance with the MFMA.

- **Budgeting**: The annual budget is prepared in accordance with the requirements prescribed by the MFMA and National Treasury.

- **Financial Reporting**: 100% compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial and National Treasury.

- **Annual Report**: The Annual Report is prepared in accordance with the MFMA and National Treasury.

- **Debt Collection**: A Debt Collection unit has been established in accordance with the relative legislation. The staff appointments in the Debt Collection Department have almost been completed and the department is fully functional. Debt collection restructuring is also scheduled to improve the efficiency of the unit and ensure collections and credit control is done at optimal levels.

- **Internal Audit**: The unit under the Accounting Officer is functioning with a Chief Audit Executive, Senior Internal Auditor and an Internal Audit assistent. Auditing is done in terms of an approved Risk based auditplan under the supervision of an independent Performance and Audit Committee appointed by Council.

- **Supply Chain Management**: A Functional Supply Chain Management Unit in accordance with the MFMA.

- **Risk Management**: TheewaterskloofMunicipality has adopted a Risk Management Policy in August 2009 and official has undergone training. A risk register is compile which identify the top ten risks and is reviewed and monitor regularly.

- **Asset Management**: The Fixed Asset Register is fully GRAP compliant and the Asset Maintenance Plan is in progress in order to comply with legislation.

- **Internship Programme**: Theewaterskloof Municipality is participating in the Municipal Finance Management Internship Programme. Six Interns are employed and are undergoing various training in all sections of the Finance Department.

17. Other supporting documents

a. Tariff list

Refer to Annexure A for a final list of tariffs to be approved.

b. Supplementary notes to tables

Supporting detail to budgeted financial performance (Table SA1)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity										
Availability Charges	1 366	-	-	-	-	-	-	-	-	-
Connection/Reconnection	855	439	505	612	6 868	6 868	6 868	7 417	8 011	8 652
Electricity Distribution Revenue for Services	-	-	-	-	-	-	-	-	-	-
Electricity Sales	116 971	137 535	156 543	177 138	165 789	165 789	165 789	179 052	193 376	208 846
Total Service charges - Electricity	**119 192**	**137 974**	**157 047**	**177 750**	**172 657**	**172 657**	**172 657**	**186 470**	**201 387**	**217 498**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)	(5 156)	(6 133)	(6 416)	(7 672)	(6 676)	(6 676)	(6 676)	(7 210)	(7 787)	(8 410)
Net Service charges - Electricity	**114 037**	**131 841**	**150 632**	**170 078**	**165 981**	**165 981**	**165 981**	**179 259**	**193 600**	**209 088**
Service charges - Water										
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	2 040	2 203
Industrial Water	18 450	20 777	24 159	24 746	33 149	33 149	33 149	35 801	38 665	41 758
Meter Reading Fees	-	-	-	-	-	-	-	-	-	-
Sale	70 342	79 569	87 318	93 676	96 584	96 584	96 584	104 311	112 656	121 668
Urban Higher Level Service	-	-	-	-	-	-	-	-	-	-
Total Service charges - Water	**91 246**	**101 518**	**113 159**	**119 771**	**131 482**	**131 482**	**131 482**	**142 001**	**153 361**	**165 629**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	-	-	-		-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	(11 869)	(13 510)	(14 977)	(16 051)	(15 483)	(15 483)	(15 483)	(16 722)	(18 059)	(19 504)
Net Service charges - Water	**79 377**	**88 007**	**98 182**	**103 720**	**115 999**	**115 999**	**115 999**	**125 279**	**135 301**	**146 125**
Service charges - Waste Water Management										
Agricultural and Rural	-	-	-	-	-	-	-	-	-	-
Availability Charges	869	-	-	-	-	-	-	-	-	-
Connection/Reconnection (Waste Water)	208	140	193	248	189	189	189	198	205	214
Higher Level Service	-	-	-	-	-	-	-	-	-	-
Industrial Effluent	5 306	7 040	9 274	10 212	9 732	9 732	9 732	10 170	10 577	11 000
Industrial Waste Water	-	-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water	-	-	-	-	2 275	2 275	2 275	2 377	2 472	2 571
Sanitation Charges	47 581	49 525	51 839	54 958	52 597	52 597	52 597	54 964	57 162	59 449
Treatment of Effluent	-	-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management	**53 964**	**56 705**	**61 306**	**65 418**	**64 793**	**64 793**	**64 793**	**67 709**	**70 417**	**73 234**
Less Revenue Foregone (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)	(13 450)	(13 672)	(14 934)	(15 677)	(14 805)	(14 805)	(14 805)	(15 471)	(16 090)	(16 734)
Net Service charges - Waste Water Management	**40 514**	**43 033**	**46 372**	**49 742**	**49 988**	**49 988**	**49 988**	**52 237**	**54 327**	**56 500**
Service charges - Waste Management										
Availability Charges	710	-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-
Disposal Facilities	2 353	2 587	2 904	2 986	2 712	2 712	2 712	3 035	3 157	3 283
Refuse Bags		-	-	-	-	-	-	-	-	-
Refuse Removal	51 873	55 264	58 272	61 154	60 509	60 509	60 509	67 722	70 431	73 248
Skip		-	-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-	-
Total refuse removal revenue	**54 937**	**57 851**	**61 176**	**64 140**	**63 221**	**63 221**	**63 221**	**70 757**	**73 587**	**76 531**
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)	(15 079)	(15 392)	(16 764)	(17 592)	(16 618)	(16 618)	(16 618)	(18 599)	(19 343)	(20 117)
Net Service charges - Waste Management	**39 858**	**42 459**	**44 412**	**46 549**	**46 603**	**46 603**	**46 603**	**52 158**	**54 244**	**56 414**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:										
Exchange revenue										
Sales of Goods and Rendering of Services										
Academic Services	-	-	-	-	-	-	-	-	-	-
Advertisements	263	7	264	207	7	7	7	1	1	1
Amendment Fees	-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage	-	-	-	-	4 975	4 975	4 975	13 312	13 845	14 399
Building Plan Approval	1 467	1 509	2 175	1 560	2 005	2 005	2 005	1 850	1 924	2 001
Building Plan Clause Levy	518	460	829	461	100	100	100	80	83	87
Buyers Card	-	-	-	-	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	-	-	-	-	-
Cemetery and Burial	686	645	800	750	750	750	750	750	780	811
Cleaning and Removal	-	-	-	-	-	-	-	-	-	-
Clearance Certificates	231	239	231	300	300	300	300	240	250	260
Encroachment Fees	63	67	67	70	70	70	70	100	104	108
Entrance Fees	-	-	-	-	1	1	1	1	1	1
Escort Fees	37	19	25	20	20	20	20	30	31	32
Legal Fees	(3)	(0)	(0)	450	5	5	5	301	313	326
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	96
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	-	-	-	22 704	560	560	560	200	208	216
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	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	**3 338**	**3 193**	**4 482**	**26 616**	**8 888**	**8 888**	**8 888**	**16 956**	**17 634**	**18 339**
Agency Services										
Provincial										
Western Cape	7 636	7 938	8 352	8 417	8 417	8 417	8 417	8 291	8 623	8 968
Total Provincial	**7 636**	**7 938**	**8 352**	**8 417**	**8 417**	**8 417**	**8 417**	**8 291**	**8 623**	**8 968**
Total Agency Services	**7 636**	**7 938**	**8 352**	**8 417**	**8 417**	**8 417**	**8 417**	**8 291**	**8 623**	**8 968**
Interest - Deemed Interest	-	-	-			-				
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	-	693	470	559	2 118	2 118	2 118	2 287	2 470	2 668
Service Charges	23 463	267	1 354	1 929	162	162	162	169	176	183
Waste Management	-	8 288	8 492	9 289	8 740	8 740	8 740	9 782	10 173	10 580
Waste Water Management	-	7 338	7 454	8 157	7 623	7 623	7 623	7 966	8 285	8 616
Water	-	6 825	7 030	7 727	7 737	7 737	7 737	8 356	9 024	9 746
Shared Services	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	**23 463**	**23 411**	**24 800**	**27 661**	**26 380**	**26 380**	**26 380**	**28 561**	**30 129**	**31 794**
Interest earned from Current and Non Current Assets										
Bank Accounts	5 872	4 919	-	4 900	2 000	2 000	2 000	1 549	1 610	1 675
Financial Assets	121	254	205	269	200	200	200	220	220	220
Short Term Investments and Call Accounts	5 476	978	3 280	1 000	1 100	1 100	1 100	1 000	1 000	1 000
Total Interest earned from Current and Non Current Assets	**11 469**	**6 151**	**3 484**	**6 169**	**3 300**	**3 300**	**3 300**	**2 769**	**2 830**	**2 895**
Dividends										
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related										
Investment Property	1 855	2 039	2 097	2 076	1 826	1 826	1 826	1 000	1 040	1 082
Property Plant and Equipment	-	-	-	-	250	250	250	300	312	324
Total Market Related	**1 855**	**2 039**	**2 097**	**2 076**	**2 076**	**2 076**	**2 076**	**1 300**	**1 352**	**1 406**
Non-market Related										
Total Non-market Related	-	-	-	-	-	-	-	-	-	-
Total Rental from Fixed Assets	**1 855**	**2 039**	**2 097**	**2 076**	**2 076**	**2 076**	**2 076**	**1 300**	**1 352**	**1 406**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:										
Exchange revenue										
Licences or Permits										
Filming Fees	-	2	-	1	1	1	1	1	1	1
Trading	4	(1)	71	75	75	75	75	75	75	75
Total Licences or Permits	**4**	**2**	**71**	**76**	**76**	**76**	**76**	**76**	**76**	**76**
Special Rating Levies										
Total Special Rating Levies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	797	211	1 115	1 000	1 000	1 000	1 000	1 000	1 040	1 082
Operational Revenue										
Administrative Handling Fees	17 168	16 499	647	430	4	4	4	5	5	5
Collection Charges	1 335	1 797	2 177	1 800	2 100	2 100	2 100	2 100	2 184	2 271
Commission	355	2	-	78	83	83	83	100	104	108
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	41	31	95	50	50	50	50	70	73	76
Inspection Fees	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	952	938	695	695	695	695	500	520	541
Merchandising, Jobbing and Contracts	104	-	2	2	372	372	372	372	386	402
Recovery Maintenance	-	-	-	-	1	1	1	1	1	1
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	50	50	50	20	21	22
Sale of Property	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-	-
Staff and Councillors Recoveries	-	-	31	-	1 072	1 072	1 072	558	580	603
Total Operational Revenue	**19 004**	**19 281**	**3 888**	**3 055**	**4 427**	**4 427**	**4 427**	**3 725**	**3 874**	**4 029**
Non-Exchange revenue	19 801	19 492	5 003	4 055						
Property Rates		-								
Agricultural Properties	22 003	25 658	37 631	40 481	40 466	40 466	40 466	42 489	44 614	46 844
Business and Commercial Properties	32 664	42 431	43 513	51 809	45 544	45 544	45 544	47 821	50 212	52 723
Industrial Properties	3 599	4 824	4 888	5 487	5 396	5 396	5 396	5 666	5 949	6 247
Mining Properties	67	42	44	47	47	47	47	49	52	54
Public Benefit Organisations	139	91	95	167	97	97	97	102	107	112
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	12 847	13 490
Residential Properties	59 343	69 721	73 161	78 831	65 814	65 814	65 814	69 105	72 560	76 188
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	3 269	3 432
Total Property Rates	**145 986**	**163 378**	**173 084**	**191 769**	**171 982**	**171 982**	**171 982**	**180 581**	**189 610**	**199 091**
Less Revenue Foregone (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)	(1 355)	(1 423)
Net Property Rates	**136 354**	**153 616**	**161 347**	**173 070**	**170 753**	**170 753**	**170 753**	**179 291**	**188 255**	**197 668**
Surcharges and Taxes										
Surcharges	-	1 895	1 884	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	**-**	**1 895**	**1 884**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines, Penalties and Forfeits										
Fines	35 670	20 704	28 386	27 649	43 202	43 202	43 202	43 521	45 262	47 072
Forfeits	-	-	-	-	575	575	575	0	0	0
Penalties	-	91	134	164	164	164	164	150	156	162
Total Fines, Penalties and Forfeits	**35 670**	**20 795**	**28 520**	**27 812**	**43 941**	**43 941**	**43 941**	**43 671**	**45 418**	**47 235**
Licences or Permits										
Total Licences or Permits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:										
Transfer and subsidies - Operational										
Allocations In-kind										
Provincial Government	-	-	-	-	11 201	11 201	11 201	84 964	57 200	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	11 201	11 201	11 201	84 964	57 200	-
Monetary Allocations										
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	158 489	158 489	158 489	166 759	173 561	177 245
National Revenue Fund	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	60	60	60	-	-	-
Provincial Government	14 706	11 354	14 662	24 295	16 070	16 070	16 070	13 539	12 176	12 445
Public Corporations	270	714	449	-	-	-	-	-	-	-
Total Monetary Allocations	144 515	153 872	163 406	182 290	174 951	174 951	174 951	180 298	185 737	189 690
Total Transfer and subsidies - Operational	144 515	153 872	163 406	182 290	186 152	186 152	186 152	265 262	242 937	189 690
Interest Receivables										
Property Rates	-	5 018	4 020	4 554	3 679	3 679	3 679	3 863	4 056	4 259
Service Charges										
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	-	5 018	4 020	4 554	3 679	3 679	3 679	3 863	4 056	4 259
Fuel Levy (RSC Replacement Grant)		-	-			-				
Operational Revenue - Service Charges										
Electricity - Availability Charges	514	1 547	1 719	8 000	1 993	1 993	1 993	2 152	2 325	2 511
Waste Management - Availability Charges	-	750	764	791	822	822	822	920	957	995
Waste Water Management - Availability Charges	-	904	926	953	962	962	962	1 005	1 046	1 087
Water - Availability Charges	-	2 049	2 128	2 259	2 270	2 270	2 270	2 452	2 648	2 860
Total Operational Revenue - Service Charges	514	5 250	5 537	12 003	6 047	6 047	6 047	6 529	6 975	7 453
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	395	-	-	114	114	114	114	872	-	-
Total Disposal of Fixed and Intangible Assets	395	-	-	114	114	114	114	872	-	-
Other Gains										
Debt waived	-	-	-	-	15 400	15 400	15 400	15 000	-	-
Discontinued Operations and Disposals of Non-current A	-	-	-	-	-	-	-	-	-	-
Inventory										
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-
Increase to net-realisable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	426	465	-	465	465	465	465	465	465	465
Medical	4 875	-	-	5 081	3 175	3 175	3 175	3 175	3 175	3 175
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	5 301	465	-	5 546	3 640	3 640	3 640	3 640	3 640	3 640
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	5 301	465	-	5 546	3 640	3 640	3 640	3 640	3 640	3 640
Foreign Exchange	-	-	-	-	200	200	200	200	200	200
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Gains	5 301	465	-	5 546	19 240	19 240	19 240	18 840	3 840	3 840
Discontinued Operations		-								
Total Revenue	664 099	708 476	752 602	850 549	863 062	863 062	863 062	989 939	994 511	986 860

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	154 029	175 352	178 274	212 494	197 719	197 719	197 719	214 473	229 475	245 564
Bonuses	12 293	13 458	14 085	16 949	17 776	17 776	17 776	17 227	18 434	19 729
Allowance										
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-
Cellular and Telephone	991	955	906	1 190	1 169	1 169	1 169	1 192	1 278	1 370
Housing Benefits	1 012	1 114	1 848	1 075	1 183	1 183	1 183	1 076	1 152	1 234
Non-pensionable	-	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	10 628	11 538	11 359	14 031	12 896	12 896	12 896	13 973	14 973	16 046
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance	12 631	13 607	14 113	16 296	15 247	15 247	15 247	16 241	17 404	18 650
Service Related Benefits										
Acting	2 703	3 134	3 473	185	3 142	3 142	3 142	597	641	687
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	536	575
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	1 076	1 091	1 105	1 780	1 964	1 964	1 964	1 626	1 737	1 857
Overtime	12 751	16 592	11 187	6 533	11 284	11 284	11 284	9 461	10 147	10 883
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	7 396	8 108	6 746	3 985	7 719	7 719	7 719	3 517	3 772	4 045
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing	-	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	25 599	33 175	27 462	13 639	29 408	29 408	29 408	15 701	16 833	18 047
Total Salaries and Allowances	204 552	235 592	233 934	259 379	260 150	260 150	260 150	263 642	282 145	301 990
Social Contributions										
Bargaining Council	86	92	96	111	101	101	101	114	122	130
Group Life Insurance	2 341	2 761	3 078	3 935	3 574	3 574	3 574	3 672	3 929	4 204
Medical	9 454	10 213	10 732	11 630	11 836	11 836	11 836	11 698	12 513	13 387
Pension	26 450	28 041	29 810	36 611	34 154	34 154	34 154	36 570	39 232	42 081
Unemployment Insurance	1 439	1 518	1 479	1 486	1 503	1 503	1 503	1 508	1 612	1 725
Total Social Contributions	39 769	42 625	45 196	53 774	51 168	51 168	51 168	53 562	57 408	61 527
Post-retirement Benefit										
Medical	2 669	(2 832)	2 379	2 669	2 377	2 377	2 377	2 669	2 863	3 070
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	2 669	(2 832)	2 379	2 669	2 377	2 377	2 377	2 669	2 863	3 070
Sub-Total	246 990	275 384	281 509	315 821	313 696	313 696	313 696	319 873	342 416	366 587
Less: Employees costs capitalised to PPE		-			-	-	-	-	-	-
Total Employee Related Cost	246 990	275 384	281 509	315 821	313 696	313 696	313 696	319 873	342 416	366 587
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	11 497	11 393	11 599	13 349	13 349	13 349	13 349	13 130	13 655	14 201
Cell phone Allowance	1 015	1 415	1 260	1 326	1 326	1 326	1 326	1 406	1 462	1 521
Housing Allowance	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	174	270	204	240	240	240	240	41	43	44
Office-bearer Allowance	-	-	-	-	-	-	-	-	-	-
Out of pocket Expenses	-	-	-	-	-	-	-	-	-	-
Travelling Allowance	-	-	-	-	-	-	-	-	-	-
Use of Personal Facilities	-	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	12 686	13 078	13 063	14 915	14 915	14 915	14 915	14 577	15 160	15 767
Social Contributions										
Medial Aid Benefits	-	112	85	102	102	102	102	37	39	40
Pension Fund Contributions	-	-	-	-	-	-	-	-	-	-
Total Social Contributions	-	112	85	102	102	102	102	37	39	40
Total Remuneration of Councillors	12 686	13 189	13 148	15 017	15 017	15 017	15 017	14 614	15 199	15 807

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
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EXPENDITURE ITEMS:										
Bulk Purchases - Electricity										
ESKOM	87 774	101 021	120 104	139 207	139 202	139 202	139 202	152 134	167 347	184 082
Independent Power Producers										
Green Electricity										
Green Charges	-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-
Total Green Electricity	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc	-	-	-	-	5	5	5	7	7	8
Total Independent Power Producers	-	-	-	-	5	5	5	7	7	8
Self Generation	-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Total Bulk Purchases - Electricity	87 774	101 021	120 104	139 207	139 207	139 207	139 207	152 140	167 354	184 089
Inventory Consumed										
Agricultural	-	-	-		-	-	-	-	-	-
Consumables	-	-	-		2 744	2 744	2 744	2 839	2 942	3 057
Finished Goods	-	-	-		-	-	-	-	-	-
Housing Stock	-	-	-		-	-	-	-	-	-
Land	-	-	-		-	-	-	-	-	-
Materials and Supplies	14 390	18 074	11 139	16 823	13 096	13 096	13 096	12 865	13 376	13 908
Water	20 730	22 253	28 572	24 967	30 000	30 000	30 000	28 698	30 994	33 474
Sub-total	35 121	40 327	39 711	41 790	45 840	45 840	45 840	44 402	47 312	50 440
Less: Capitalisation of inventory consumed	-	-			-	-	-	-	-	-
Total Inventory Consumed	35 121	40 327	39 711	41 790	45 840	45 840	45 840	44 402	47 312	50 440
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity	2 613	(1 133)	1 421	1 461	1 886	1 886	1 886	1 808	1 989	2 188
Shared Services	-	-	-	-	-	-	-	-	-	-
Waste Management	13 285	12 935	13 103	15 774	11 400	11 400	11 400	11 260	11 823	12 414
Waste Water Management	11 159	10 588	11 741	13 755	11 416	11 416	11 416	10 532	11 059	11 612
Water	19 847	22 436	21 585	26 556	19 446	19 446	19 446	18 521	20 003	21 603
Non Specific Accounts	-	-	-	-	27 752	27 752	27 752	26 883	27 958	29 077
Total Trade and Other Receivables from Exchange Trans	46 904	44 826	47 850	57 546	71 900	71 900	71 900	69 004	72 831	76 893
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General	4 434	3 901	3 920	5 965	3 426	3 426	3 426	3 234	3 396	3 565
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	-	-	-	-	-	-	-	-	-	-
Total Property Rates	4 434	3 901	3 920	5 965	3 426	3 426	3 426	3 234	3 396	3 565
Service Charges										
Service Charges General	27 416	24 163	22 995	24 058	-	-	-	-	-	-
Electricity	-	-	-		-	-	-	-	-	-
Waste Management	-	-	-		-	-	-	-	-	-
Waste Water Management	-	-	-		-	-	-	-	-	-
Water	-	-	-		-	-	-	-	-	-
Total Service Charges	27 416	24 163	22 995	24 058	-	-	-	-	-	-
Non Specific Accounts	20 848	15 898	25 696	29 023	35 588	35 588	35 588	35 588	37 012	38 492
Total Other Receivables from Non-exchange Revenue	52 699	43 961	52 611	59 046	39 014	39 014	39 014	38 822	40 407	42 057
Total Debt Impairment	99 603	88 788	100 461	116 591	110 914	110 914	110 914	107 826	113 239	118 950
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets	59	59	57	61	975	975	975	58	11	13
Total Amortisation	59	59	57	61	975	975	975	58	11	13

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE ITEMS:										
Depreciation										
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	727	756
Electrical Infrastructure	3 521	3 727	4 130	3 579	3 888	3 888	3 888	3 703	3 851	4 005
Furniture and Office Equipment	737	645	647	607	15 526	15 526	15 526	580	603	627
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	801	833
Other Assets	1 713	982	1 532	1 923	985	985	985	984	1 024	1 065
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	4 330	4 209	4 626	4 221	4 293	4 293	4 293	4 186	4 353	4 527
Sanitation Infrastructure	5 644	9 545	9 798	9 397	3 164	3 164	3 164	9 307	9 680	10 067
Solid Waste Infrastructure	4 261	2 421	7 428	3 584	1 550	1 550	1 550	3 099	3 223	3 352
Storm water Infrastructure	487	490	570	493	489	489	489	488	508	528
Transport Assets	2 782	2 838	2 611	2 748	3 454	3 454	3 454	3 296	3 428	3 565
Water Supply Infrastructure	6 954	7 556	8 239	7 252	1 919	1 919	1 919	7 199	7 487	7 786
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Depreciation	**32 417**	**34 129**	**41 264**	**35 481**	**37 163**	**37 163**	**37 163**	**34 311**	**35 683**	**37 111**
Capital Impairment Losses and Reversals										
Solid Waste Infrastructure	-	-	-	-	5 710	5 710	5 710	5 710	5 938	6 176
Total Property, Plant and Equipment	-	-	-	-	**5 710**	**5 710**	**5 710**	**5 710**	**5 938**	**6 176**
Total Capital Impairment Losses and Reversals	-	-	-	-	**5 710**	**5 710**	**5 710**	**5 710**	**5 938**	**6 176**
Total Depreciation, Amortisation and Impairment	**32 476**	**34 188**	**41 321**	**35 541**	**43 848**	**43 848**	**43 848**	**40 079**	**41 633**	**43 300**
Interest, Dividends and Rent on Land										
Dividends Paid	-	-	-	-	-	-	-	-	-	-
Interest Paid	32 479	41 699	47 204	47 551	54 459	54 459	54 459	52 465	35 071	33 930
Rent on Land	-	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	**32 479**	**41 699**	**47 204**	**47 551**	**54 459**	**54 459**	**54 459**	**52 465**	**35 071**	**33 930**
Contracted Services										
Consultants and Professional Services	9 589	9 990	9 952	14 421	11 775	11 775	11 775	11 742	12 179	12 706
Contractors	84 452	115 224	36 497	33 545	41 708	41 708	41 708	40 352	41 979	43 649
Outsourced Services	28 652	16 694	12 115	12 464	10 608	10 608	10 608	14 958	12 051	12 679
Total Contracted Services	**122 692**	**141 907**	**58 563**	**60 429**	**64 090**	**64 090**	**64 090**	**67 052**	**66 209**	**69 034**
Transfers and Subsidies										
Capital										
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-	-	-	-	-
Operational										
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	8 528	1 952	5 501	12 080	11 549	11 549	11 549	84 976	57 200	-
Total Operational	**8 528**	**1 952**	**5 501**	**12 080**	**11 549**	**11 549**	**11 549**	**84 976**	**57 200**	-
Total Transfers and Subsidies	**8 528**	**1 952**	**5 501**	**12 080**	**11 549**	**11 549**	**11 549**	**84 976**	**57 200**	-
Irrecoverable Debts Written Off										
Bad debt written off	-	-	-	-		-				
Exchange										
Electricity	-	-	-	0	15	15	15	14	15	17
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	0	3 496	3 496	3 496	3 452	3 625	3 806
Waste Water Management	-	-	-	0	3 070	3 070	3 070	2 806	2 946	3 094
Water	-	-	-	0	9 009	9 009	9 009	8 548	9 232	9 970
Total Exchange	-	-	-	**0**	**15 590**	**15 590**	**15 590**	**14 820**	**15 818**	**16 887**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE ITEMS:										
Non-exchange										
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	0	1 060	1 060	1 060	996	1 046	1 098
Service Charges	-	-	-	-	-	-	-	-	-	-
Total Non-exchange	-	-	-	0	1 060	1 060	1 060	996	1 046	1 098
Total Irrecoverable Debts Written Off	-	-	-	0	16 650	16 650	16 650	15 816	16 864	17 985
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards	-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing	668	516	326	723	632	632	632	449	467	486
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	1 092	1 136
Bargaining Council	-	-	-	-	-	-	-	-	-	-
Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-	-
Brokers Fees	-	-	-	-	-	-	-	-	-	-
Bursaries (Employees)	250	52	754	300	273	273	273	50	50	50
Cash Discount	-	-	-	-	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-	-	-	-	-
Commission	12	-	-	-	1 615	1 615	1 615	1 400	1 456	1 514
Communication	699	689	681	790	629	629	629	737	766	797
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-
Copy Right Fees	-	-	-	-	-	-	-	-	-	-
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services	114	128	56	252	13	13	13	15	16	16
Deeds	-	-	-	-	-	-	-	-	-	-
Drivers Licences and Permits	-	585	649	278	575	575	575	600	624	649
Dumping Fees (District Council)	2 213	3 166	3 433	3 400	3 400	3 400	3 400	4 220	4 353	4 494
Electricity Compliance Certificate	-	-	-	-	-	-	-	-	-	-
Entertainment	71	99	32	59	57	57	57	-	2	2
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	6 760	7 030
External Computer Service	9 981	9 264	10 383	12 373	12 326	12 326	12 326	12 578	13 081	13 605
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees	-	-	-	-	-	-	-	-	-	-
Freight Services	-	-	-	-	-	-	-	-	-	-
Full Time Union Representative	185	291	34	220	-	-	-	220	229	238
Hire Charges	2 054	44 299	2 176	1 312	662	662	662	1 858	1 933	2 010
Honoraria (Voluntarily Workers)	-	-	-	-	-	-	-	-	-	-
Indigent Relief	4 785	4 264	4 690	6 869	6 869	6 869	6 869	5 400	5 616	5 841
Insurance Underwriting	4 311	4 497	4 852	5 339	2 771	2 771	2 771	2 595	2 698	2 805
Municipal Services	13 149	19 423	20 284	30 183	26 424	26 424	26 424	25 614	26 638	27 704
Office Decorations	-	-	-		-	-	-	-	-	-
Parking Fees	-	-	-		-	-	-	-	-	-
Permits	-	-	-		-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]	57	32	87	43	-	-	-	30	31	32
Printing, Publications and Books	184	118	46	110	214	214	214	48	50	52
Professional Bodies, Membership and Subscription	2 582	2 946	3 085	3 327	3 513	3 513	3 513	3 328	3 461	3 599
Registration Fees	717	311	(3)	782	597	597	597	502	481	500
Remuneration to Section 79 Committee Members	145	122	79	169	-	-	-	-	-	-
Repayment of Forfeited Deposits	-	-	-		-	-	-	-	-	-
Resettlement Cost	20	-	-	5	5	5	5	-	-	-
Rewards Incentives	-	-	-		-	-	-	-	-	-
Road Worthy Test	-	5	-		-	-	-	-	-	-
Samples and Specimens	-	-	-		-	-	-	-	-	-
Search Fees	-	-	-		-	-	-	-	-	-
Seating Allowance for Traditional Leaders	-	-	-		-	-	-	-	-	-
Servitudes and Land Surveys	42	4	8	45	-	-	-	47	49	51
Signage	112	37	73	345	216	216	216	277	288	299
Skills Development Fund Levy	2 213	2 426	2 408	2 200	2 193	2 193	2 193	2 239	2 326	2 416
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	1 573	1 573	1 573	1 582	1 644	1 709
Uniform and Protective Clothing	1 767	1 698	1 030	1 406	1 171	1 171	1 171	1 501	1 561	1 623
Vehicle Tracking	26	81	172	650	400	400	400	450	468	487
Ward Committees	-	-	-		169	169	169	169	175	182
Warrantees and Guarantees	-	-	-		-	-	-	-	-	-
Wet Fuel	12 388	14 677	7 881	10 393	10 390	10 390	10 390	10 770	11 201	11 649
Witness Fees	-	-	-		-	-	-	-	-	-
Workmens Compensation Fund	1 244	1 119	1 645	2 000	2 000	2 000	2 000	2 200	2 288	2 380
Total Operational Cost	**66 775**	**117 793**	**76 903**	**92 004**	**85 394**	**85 394**	**85 394**	**86 429**	**89 803**	**93 355**
Operating Leases										
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	-	-	-
Other Assets	312	64	77	50	88	88	88	88	88	88
Transport Assets	19 941	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Operational Leases	**60 160**	**287**	**1 770**	**2 462**	**1 554**	**1 554**	**1 554**	**98**	**98**	**99**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE ITEMS:										
Discontinued Operations	-	-	-			-				
Statutory Payments other than Income Taxes	-	-	-			-				
Total Operational Cost and Other Cost	126 935	118 080	78 672	94 466	86 948	86 948	86 948	86 526	89 901	93 453
Disposal of Fixed and Intangible Assets										
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
Total Disposal of Fixed and Intangible Assets	46	40 429	7 677	64	64	64	64	0	0	0
Other Losses										
Fair Value Adjustment										
Actuarial Assessments	-	-	-		-	-	-	-	-	-
Leave Gratuity	-	-	-		-	-	-	-	-	-
Long Service Awards	-	-	437	465	465	465	465	465	465	465
Medical	-	131	3 175	5 081	3 175	3 175	3 175	3 175	3 175	3 175
Pension Funds	-	-	-		-	-	-	-	-	-
Total Actuarial Assessments	-	131	3 611	5 546	3 640	3 640	3 640	3 640	3 640	3 640
Total Fair Value Adjustment	-	131	3 611	5 546	3 640	3 640	3 640	3 640	3 640	3 640
Foreign Exchange	-	-	4		40	40	40	40	40	40
Discontinued Operations and Disposals of Non-current A	-	-	-		-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-		-	-	-	-	-	-
Total Other Losses	-	131	3 616	5 546	3 680	3 680	3 680	3 680	3 680	3 680
Total Expenditure	805 328	897 096	797 488	884 103	905 962	905 962	905 962	989 449	996 078	997 256
Surplus/(Deficit)	(141 229)	(188 621)	(44 886)	(33 554)	(42 900)	(42 900)	(42 900)	490	(1 566)	(10 395)
Transfers and subsidies - capital (monetary allocations)										
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	28 199	28 199	28 199	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	-	-	-		-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations	52 856	78 252	38 444	72 237	32 034	32 034	32 034	33 210	36 086	37 217
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts	-	-	-	-	2 000	2 000	2 000	40	-	-
Households	2 295	-	45	50	-	-	-	-	-	-
Provincial Governments	274	1 804	64 951	-	78 136	78 136	78 136	89 217	107 888	76 040
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	2 568	1 804	64 996	50	80 136	80 136	80 136	89 257	107 888	76 040
Surplus/(Deficit) after capital transfers and contributions	(85 804)	(108 564)	58 554	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Income Tax										
Continuing Operations	-	-	-			-				
Discontinued Operations	-	-	-			-				
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(85 804)	(108 564)	58 554	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Share of Surplus/Deficit attributable to Joint Venture	-	-	-			-				
Share of Surplus/Deficit attributable to Minorities	-	-	-			-				
Surplus/(Deficit) attributable to municipality	(85 804)	(108 564)	58 554	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Share of Surplus/Deficit attributable to Associate	-	-	-			-				
Intercompany/Parent-subsidiary Transactions	-	-	-			-				
Surplus/(Deficit) for the year	(85 804)	(108 564)	58 554	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Repairs and Maintenance by Expenditure Item										
Employee related costs	65 231	73 689	72 398	80 788	78 160	78 160	78 160	84 419	90 539	97 103
Inventory Consumed	9 169	13 423	6 742	7 696	8 161	8 161	8 161	8 115	8 437	8 771
Contracted Services	26 048	25 425	16 381	24 906	25 498	25 498	25 498	29 655	30 842	32 075
Operational Costs	20 924	48 025	30 145	35 290	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	121 372	160 562	125 666	148 681	111 819	111 819	111 819	122 189	129 817	137 950

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		
R thousand	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
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments	-	-	15 222	-	-	-	-			
Cash at Bank	85 907	16 373	2 395	7 964	8 052	8 052	8 052	10 144	21 427	28 754
Cash on Hand	10	10	7	-	7	7	7	7	7	7
Total Cash and Cash Equivalents	**85 916**	**16 383**	**17 624**	**7 964**	**8 060**	**8 060**	**8 060**	**10 151**	**21 435**	**28 762**
Short term Investments										
Deposit Taking Institutions										
Trade and other receivables from exchange transactions										
Electricity	8 685	12 246	12 533	22 074	17 367	17 367	17 367	17 008	16 621	16 203
Waste Management	4 161	4 278	4 620	100 905	109 923	109 923	109 923	126 249	143 227	160 885
Waste Water Management	5 129	4 704	6 376	91 436	91 993	91 993	91 993	107 455	123 536	140 260
Water	15 257	13 393	14 886	117 611	85 645	85 645	85 645	115 962	148 705	184 067
Other trade receivables from exchange transactions	7 532	8 013	4 862	143 481	136 685	136 685	136 685	165 867	196 633	229 080
VAT Receivable Input Tax Accrual	-	-		-	20 952	20 952	20 952	20 952	20 952	20 952
Gross: Trade and other receivables from exchange transactions	**40 764**	**42 632**	**43 278**	**475 507**	**462 565**	**462 565**	**462 565**	**553 493**	**649 674**	**751 447**
Less: Impairment for debt										
Impairment for Electricity	-	-	-	(4 608)	(3 747)	(3 747)	(3 747)	(5 569)	(7 573)	(9 778)
Impairment for Waste Management	-	-	-	(95 168)	(93 680)	(93 680)	(93 680)	(108 392)	(123 840)	(140 060)
Impairment for Waste Water Management	-	-	-	(83 676)	(87 030)	(87 030)	(87 030)	(100 368)	(114 373)	(129 078)
Impairment for Water	-	-	-	(104 475)	(78 258)	(78 258)	(78 258)	(105 327)	(134 561)	(166 135)
Impairment for other trade receivalbes from exchange transactions	-	-	-	(143 474)	(132 462)	(132 462)	(132 462)	(159 345)	(187 303)	(216 380)
Total Less: Impairment for debt	**-**	**-**	**-**	**(431 401)**	**(395 177)**	**(395 177)**	**(395 177)**	**(479 001)**	**(567 650)**	**(661 430)**
Total net Trade and other receivables from Exchange Transactions	**40 764**	**42 632**	**43 278**	**44 106**	**67 388**	**67 388**	**67 388**	**74 492**	**82 024**	**90 017**
Receivables from non-exchange transactions										
Property rates										
Property Rates General	15 781	16 829	16 652	61 443	51 805	51 805	51 805	53 956	56 216	58 588
Gross: Property rates	**15 781**	**16 829**	**16 652**	**61 443**	**51 805**	**51 805**	**51 805**	**53 956**	**56 216**	**58 588**
Less: Impairment of Property rates	-	-	-	(40 351)	(34 740)	(34 740)	(34 740)	(38 970)	(43 412)	(48 075)
Net Property rates	**15 781**	**16 829**	**16 652**	**21 092**	**17 065**	**17 065**	**17 065**	**14 986**	**12 804**	**10 512**
Other receivables from non-exchange transactions	6 910	6 533	10 276	118 838	103 917	103 917	103 917	141 207	180 013	220 396
Less:Impairment for other receivables from non-exchange transactions	-	-	-	(101 916)	(91 138)	(91 138)	(91 138)	(126 726)	(163 737)	(202 229)
Net other receivables from non-exchange transactions	**6 910**	**6 533**	**10 276**	**16 922**	**12 779**	**12 779**	**12 779**	**14 482**	**16 276**	**18 167**
Total net Receivables from non-exchange transactions	**22 691**	**23 362**	**26 928**	**38 014**	**29 844**	**29 844**	**29 844**	**29 468**	**29 080**	**28 679**
Current Portion of Non-current Receivables										
Finance Lease Receivable	702	16 413	2 267	1 787	2 267	2 267	2 267	2 267	2 267	2 267
Total 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										
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
Total Inventory	**12 458**	**8 949**	**7 859**	**8 949**	**7 859**	**7 859**	**7 859**	**7 859**	**7 859**	**7 859**
VAT Receivable										
VAT Control (Receivable)	13 107	13 071	15 223	13 106	-	-	-	-	-	-
Total VAT Receivable	**13 107**	**13 071**	**15 223**	**13 106**	**-**	**-**	**-**	**-**	**-**	**-**
Other current assets										
Operating Lease - Straight Lining	611	631	668	631	668	668	668	668	668	668
Intercompany/Parent-subsidiary Transactions	-	-	-	-						
Total Other current assets	**611**	**631**	**668**	**631**	**668**	**668**	**668**	**668**	**668**	**668**
Total Current Assets	**176 248**	**121 441**	**113 847**	**114 557**	**116 085**	**116 085**	**116 085**	**124 904**	**143 331**	**158 252**
Non-current Assets										
Investments										
Deposit Taking Institutions	13 649	-	-	9 092	-	-	-			
Listed/Unlisted Bonds and Stocks	180	249	274	249	274	274	274	274	274	274
Total Investments	**13 829**	**249**	**274**	**9 341**	**274**	**274**	**274**	**274**	**274**	**274**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investment Property										
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)
Total 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										
Property, Plant and Equipment at Cost / Revaluation	1 461 320	1 544 701	1 653 861	1 812 137	1 772 084	1 772 084	1 772 084	1 903 640	2 053 027	2 171 866
Leases recognised as Property, Plant and Equipment	-	-			-	-	-			
Less: Accumulated Depreciation	(327 454)	(361 489)	(399 330)	(432 547)	(411 657)	(411 657)	(411 657)	(451 678)	(493 300)	(536 587)
Less: Accumulated Impairment	-	-			(31 462)	(31 462)	(31 462)	(31 462)	(31 462)	(31 462)
Total Property, Plant and Equipment	**1 133 866**	**1 183 213**	**1 254 530**	**1 379 590**	**1 328 965**	**1 328 965**	**1 328 965**	**1 420 500**	**1 528 265**	**1 603 817**
Intangible Assets										
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)	(592)	(605)
Less: Accumulated Impairment	-	-	-	-	-	-	-			
Total Intangible Assets	**273**	**214**	**158**	**93**	**99**	**99**	**99**	**41**	**30**	**17**
Non-current Receivables from Non-exchange Transactions										
Finance Lease Receivable	940	5 131	7 238	5 131	7 238	7 238	7 238	7 238	7 238	7 238
Total 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**
Total Non Current Assets	**1 217 392**	**1 256 200**	**1 329 461**	**1 461 548**	**1 403 837**	**1 403 837**	**1 403 837**	**1 495 314**	**1 603 069**	**1 678 608**
TOTAL ASSETS	**1 393 640**	**1 377 641**	**1 443 309**	**1 576 105**	**1 519 922**	**1 519 922**	**1 519 922**	**1 620 219**	**1 746 400**	**1 836 859**
Liabilities										
Current Liabilities										
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
Current portion of Operating Lease Liabilities	-	-	-	-						
Unamortised Premium on Long-term Debts	-	-	-	-						
Total Financial Liabilities	**21 368**	**26 957**	**33 338**	**29 689**	**20 114**	**20 114**	**20 114**	**15 987**	**13 573**	**9 671**
Consumer Deposits										
Building Plans	-	-	-	-						
Buying Card	-	-	-	-						
Electricity	5 486	6 145	6 863	6 904	7 206	7 206	7 206	7 566	7 945	8 342
Total 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 Payable Exchange Transactions										
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	190 637	168 266	146 293
PAYE Deductions	-	-	-	-	-	-	-			
Pension and Retirement Contributions	-	-	-	-	-	-	-			
Retentions	7 785	9 407	9 911	-	9 911	9 911	9 911	9 911	9 911	9 911
Standby	-	-	-	-	-	-	-			
Tender documentation	-	-	-	-	-	-	-			
Unallocated Deposits	9 988	6 092	6 194	-	6 194	6 194	6 194	6 194	6 194	6 194
Water Inventory Bulk Purchases	-	-	-	-	-	-	-			
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-			
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-			
Total Trade and Other Payable Exchange Transactions	**117 483**	**196 945**	**216 887**	**289 408**	**246 737**	**246 737**	**246 737**	**221 608**	**199 237**	**177 264**
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-						
Operational	-	-	-	-	124	124	124	124	124	124
Total Transfers and Subsidies Payable	**-**	**-**	**-**	**-**	**124**	**124**	**124**	**124**	**124**	**124**
Transfers and Subsidies Unspent										
Capital	-	-	-	528	-	-	-			
Operational	-	-	-	124	9 543	9 543	9 543	9 543	9 543	9 543
Total Transfers and Subsidies Unspent	**-**	**-**	**-**	**652**	**9 543**	**9 543**	**9 543**	**9 543**	**9 543**	**9 543**
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)
Total Trade and Other Payable Non-exchange Transactions	**-**	**-**	**-**	**652**	**13 042**	**13 042**	**13 042**	**13 042**	**13 042**	**13 042**
Provision										
Alien Vegetation	-	-	-	-	-	-	-			
Bonus	6 736	7 151	7 461	-	7 834	7 834	7 834	8 226	8 637	9 069
Decommissioning, Restoration and Similar Liabilities	-			-	-	-	-	-	-	-
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
Litigation	-			-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	11	11	11	-	11	11	11	12	12	13
Staff Parity	-	-	-	-	-	-	-			
Impairment	-	-	-	-	-	-	-			
Total Provision	**30 565**	**33 270**	**30 712**	**47 506**	**32 248**	**32 248**	**32 248**	**33 860**	**35 553**	**37 331**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
VAT Payable										
VAT Payable: Output Tax	-	-	-	-						
VAT Payable: VAT Control	-	-	-	-	11 122	11 122	11 122	11 122	11 122	11 122
Total VAT Payable	-	-	-	-	**11 122**	**11 122**	**11 122**	**11 122**	**11 122**	**11 122**
Other current liabilities	**19 975**	**54 717**	**25 823**							
Employee Benefits										
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
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	**4 635**	-	**4 867**	**4 867**	**4 867**	**5 110**	**5 366**	**5 634**
Deferred Tax Liabilities	-	-	-	-						
Income Tax Payable	5 963	7 472	8 769	-						
Intercompany/Parent-subsidiary Transactions	-	-	-	-						
Total Other current liabilities	**5 963**	**7 472**	**13 404**	-	**4 867**	**4 867**	**4 867**	**5 110**	**5 366**	**5 634**
Total Current Liabilities	**200 841**	**325 507**	**327 027**	**374 159**	**335 335**	**335 335**	**335 335**	**308 295**	**285 837**	**262 405**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Non-annuity Loans	181 287	154 400	124 653	113 549	104 401	104 401	104 401	88 414	74 841	65 170
Total Borrowings	**181 287**	**154 400**	**124 653**	**113 549**	**104 401**	**104 401**	**104 401**	**88 414**	**74 841**	**65 170**
Operating Lease Liability	-	-	-	-						
Total Financial Liabilities	**181 287**	**154 400**	**124 653**	**113 549**	**104 401**	**104 401**	**104 401**	**88 414**	**74 841**	**65 170**
Provisions										
Decommissioning, Restoration and Similar Liabilities	116 747	110 053	135 221	137 313	148 040	148 040	148 040	162 020	176 559	191 680
Ex-gratia Pension	63 170	64 468	74 890	-						
Total Provisions	**179 917**	**174 521**	**210 111**	**137 313**	**148 040**	**148 040**	**148 040**	**162 020**	**176 559**	**191 680**
Other non-current liabilities										
Employee Benefits										
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
Termination Benefits	-	-	-	-						
Total Employee Benefits	-	-	-	**78 652**	**81 359**	**81 359**	**81 359**	**87 746**	**93 011**	**98 591**
Total Other non-current liabilities	-	-	-	**78 652**	**81 359**	**81 359**	**81 359**	**87 746**	**93 011**	**98 591**
Total non current liabilities	**361 204**	**328 922**	**334 764**	**329 514**	**333 799**	**333 799**	**333 799**	**338 180**	**344 411**	**355 442**
TOTAL LIABILITIES	**562 045**	**654 428**	**661 791**	**703 673**	**669 135**	**669 135**	**669 135**	**646 475**	**630 248**	**617 846**
CHANGES IN NET ASSETS	**831 596**	**723 213**	**781 517**	**872 432**	**850 788**	**850 788**	**850 788**	**973 744**	**1 116 152**	**1 219 013**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Opening Balance	-	-	-	833 698	781 517	781 517	781 517	850 788	973 744	1 116 152
Transfers to/from operating revenue and expenditure	781 543	723 213	781 765	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Transfers to/from Reserves	-	-	-	-						
Total Accumulated Surplus/(Deficit)	**781 543**	**723 213**	**781 765**	**872 432**	**850 788**	**850 788**	**850 788**	**973 744**	**1 116 152**	**1 219 013**
Reserves and Funds										
Capital Replacement Reserve	50 052	-	-	-						
Total Reserves and Funds	**50 052**	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	**831 596**	**723 213**	**781 765**	**872 432**	**850 788**	**850 788**	**850 788**	**973 744**	**1 116 152**	**1 219 013**

Total Municipal Account

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

Benchmarking Households based on 2026 - 2027 tariffs

Monthly Account For Business- "Small" *Property Value: R1 054 000, Water: 40kl, Electricity 1300kwh, 60amps*				
Rates and Services Charges	**Current 2025-2026**	**New Tariff 2026-2027**	**Rand Difference**	**Percentage Increase**
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%
Sub-Total	8 567,82	9 078,09	510,27	5,96%
VAT on Services	1 016,96	1 080,09	63,13	6,21%
Total Bill:	**9 584,78**	**10 158,18**	**573,40**	**5,98%**

Monthly Account For Business- "Medium" *Property Value: R2 437 000, Water: 100kl, Electricity 2000kwh, 180amps*				
Rates and Services Charges	**Current 2025-2026**	**New Tariff 2026-2027**	**Rand Difference**	**Percentage Increase**
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%
Sub-Total	20 659,87	21 776,13	1 116,26	5,40%
VAT on Services	2 478,83	2 615,26	136,43	5,50%
Total Bill:	**23 138,70**	**24 391,39**	**1 252,69**	**5,41%**

Monthly Account For Business- "Large" *Property Value: R9 855 000, Water:200kl, Low Voltage (TOU)*				
Rates and Services Charges	**Current 2025-2026**	**New Tariff 2026-2027**	**Rand Difference**	**Percentage Increase**
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%
Sub-Total	201 504,23	227 997,16	26 492,93	13,15%
VAT on Services	27 717,78	31 566,33	3 848,55	13,88%
Total Bill:	**229 222,01**	**259 563,49**	**30 341,48**	**13,24%**

18. Municipal manager's quality certificate

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: _____

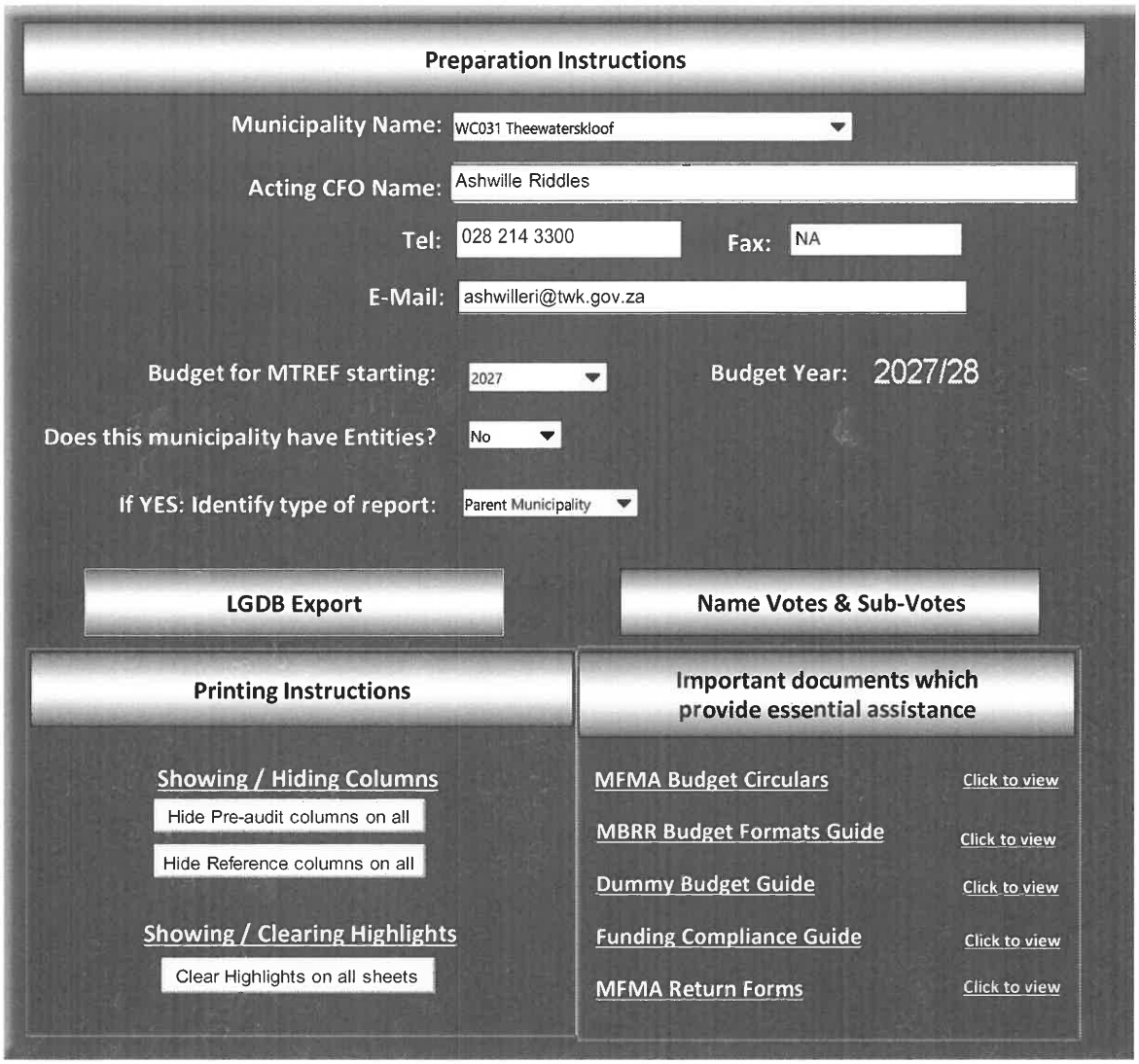
Date: 28 May 2026

Print Name: A Riddles

Acting Chief Financial Officer of: Theewaterskloof Municipality (WC031)

Signature: _____

Date: 28 May 2026


Preparation Instructions
Municipality Name:
WC031 Theewaterskloof
Acting CFO Name:
Ashwille Riddles
Tel:
028 214 3300
Fax:
NA
E-Mail:
ashwilleri@twk.gov.za
Budget for MTREF starting:
2027
Budget Year:
2027/28
Does this municipality have Entities?
No
If YES: Identify type of report:
Parent Municipality
LGDB Export
Name Votes & Sub-Votes
Printing Instructions
Showing / Hiding Columns
Hide Pre-audit columns on all
Hide Reference columns on all
Showing / Clearing Highlights
Clear Highlights on all sheets
Important documents which provide essential assistance
MFMA Budget Circulars
Click to view
MBRR Budget Formats Guide
Click to view
Dummy Budget Guide
Click to view
Funding Compliance Guide
Click to view
MFMA Return Forms
Click to view

WC031 Theewaterskloof - Contact Information

A. GENERAL INFORMATION

Municipality	**WC031 Theewaterskloof**
Grade	4
Province	**WC WESTERN CAPE**
Web Address	www.twk.gov.za
e-mail Address	twkmun@twk.gov.za

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	23
City / Town	Caldeon
Postal Code	7230
Street address	
Building	
Street No. & Name	6 Plein Street
City / Town	Caldeon
Postal Code	7230
General Contacts	
Telephone number	028 214 3300
Fax number	028 214 1289

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Weldon Herbert Wells	Name	Chame Lottering
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	072 026 2638	Cell number	073 274 7271
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	wwells@twk.gov.za	E-mail address	chamelo@twk.gov.za

Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Lincoln de Bruyn	Name	Celeste Kellis
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	082 413 6918	Cell number	073 377 4601
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	mayor@twk.gov.za	E-mail address	celesteke@twk.gov.za

Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Cynthia Clayton	Name	Jane Arendse
Telephone number	028 214 3300	Telephone number	028 214 3300
Cell number	084 277 2255	Cell number	078 148 2016
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	cclayton@twk.gov.za	E-mail address	janear@twk.gov.za

D. MANAGEMENT LEADERSHIP

(Acting)		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title	Mr	Title	Ms.
Name	G W Hermanus	Name	Annette Swart
Telephone number	028 214 3300	Telephone number	028 214 3363
Cell number	N/A	Cell number	N/A
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	mm@twk.gov.za	E-mail address	annettesw@twk.gov.za

Chief Financial Officer (Acting)		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title	Mr	Title	Ms.
Name	Ashwille Riddles	Name	Tarin Holworthy
Telephone number	028 214 3300	Telephone number	028 214 3453
Cell number	082 739 0365	Cell number	079 388 0960
Fax number	028 214 1289	Fax number	028 214 1289
E-mail address	ashwilleri@twk.gov.za	E-mail address	tarinho@twk.gov.za

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Jacky Smith	Name	Ashwille Riddles
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ID Number		ID Number	
Title	Ms	Title	Ms
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Title	Ms.	Title	
Name	Agatha Sauls	Name	
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WC031 Theewaterskloof - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	136,354	153,616	161,347	173,070	170,753	170,753	170,753	179,291	188,255	197,668
Service charges	273,786	305,340	339,598	370,088	378,571	378,571	378,571	408,934	437,473	468,128
Investment revenue	11,469	6,151	3,484	6,169	3,300	3,300	3,300	2,769	2,830	2,895
Transfer and subsidies - Operational	144,515	153,872	163,406	182,290	186,152	186,152	186,152	265,262	242,937	189,690
Other own revenue	97,976	89,497	84,767	118,932	124,287	124,287	124,287	133,683	123,016	128,479
Total Revenue (excluding capital transfers and contributions)	664,099	708,476	752,602	850,549	863,062	863,062	863,062	989,939	994,511	986,860
Employee costs	246,990	275,384	281,509	315,821	313,696	313,696	313,696	319,873	342,416	366,587
Remuneration of councillors	12,686	13,189	13,148	15,017	15,017	15,017	15,017	14,614	15,199	15,807
Depreciation, amortisation and impairment	32,476	34,188	41,321	35,541	43,848	43,848	43,848	40,079	41,633	43,300
Interest, Dividends and Rent on Land	32,479	41,699	47,204	47,551	54,459	54,459	54,459	52,465	35,071	33,930
Inventory consumed and bulk purchases	122,894	141,348	159,814	180,997	185,047	185,047	185,047	196,542	214,666	234,529
Transfers and subsidies	8,528	1,952	5,501	12,080	11,549	11,549	11,549	84,976	57,200	–
Other expenditure	349,276	389,335	248,990	277,096	282,347	282,347	282,347	280,901	289,893	303,103
Total Expenditure	805,328	897,096	797,488	884,103	905,962	905,962	905,962	989,449	996,078	997,256
Surplus/(Deficit)	(141,229)	(188,621)	(44,886)	(33,554)	(42,900)	(42,900)	(42,900)	490	(1,566)	(10,395)
Transfers and subsidies - capital (monetary allocations)	52,856	78,252	38,444	72,237	32,034	32,034	32,034	33,210	36,086	37,217
Transfers and subsidies - capital (in-kind)	2,568	1,804	64,996	50	80,136	80,136	80,136	89,257	107,888	76,040
Surplus/(Deficit) after capital transfers & contributions	(85,804)	(108,564)	58,554	38,733	69,270	69,270	69,270	122,956	142,408	102,861
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(85,804)	(108,564)	58,554	38,733	69,270	69,270	69,270	122,956	142,408	102,861
Capital expenditure & funds sources										
Capital expenditure	144,799	126,167	108,827	88,830	118,224	118,224	118,224	131,556	149,387	118,839
Transfers recognised - capital	55,441	78,252	38,444	72,237	32,034	32,034	32,034	33,210	30,265	37,217
Borrowing	64,750	38,095	0	10,000	–	–	–	–	–	–
Internally generated funds	24,608	9,820	70,382	6,593	86,190	86,190	86,190	98,347	119,122	81,622
Total sources of capital funds	144,799	126,167	108,827	88,830	118,224	118,224	118,224	131,556	149,387	118,839
Financial position										
Total current assets	176,248	121,441	113,847	114,557	116,085	116,085	116,085	124,904	143,331	158,252
Total non current assets	1,217,392	1,256,200	1,329,461	1,461,548	1,403,837	1,403,837	1,403,837	1,495,314	1,603,069	1,678,608
Total current liabilities	180,865	270,790	301,204	374,159	335,335	335,335	335,335	308,295	285,837	262,405
Total non current liabilities	361,204	328,922	334,764	329,514	333,799	333,799	333,799	338,180	344,411	355,442
Community wealth/Equity	831,596	723,213	781,765	872,432	850,788	850,788	850,788	973,744	1,116,152	1,219,013
Cash flows										
Net cash from (used) operating	(25,220)	75,837	49,202	96,516	57,303	57,303	57,303	63,272	68,391	63,302
Net cash from (used) investing	(141,433)	(124,731)	(33,782)	(89,422)	(33,734)	(33,734)	(33,734)	(41,427)	(41,499)	(42,799)
Net cash from (used) financing	86,587	(20,640)	(14,178)	–	(33,134)	(33,134)	(33,134)	(19,753)	(15,609)	(13,175)
Cash/cash equivalents at the year end	85,916	16,383	17,624	18,830	8,060	8,060	8,060	10,151	21,435	28,762
Cash backing/surplus reconciliation										
Cash and investments available	99,745	16,632	17,898	28,171	8,334	8,334	8,334	10,425	21,708	29,036
Application of cash and investments	152,737	163,590	192,387	261,801	201,761	201,761	201,761	173,467	146,815	120,256
Balance - surplus (shortfall)	(52,992)	(146,959)	(174,489)	(233,630)	(193,428)	(193,428)	(193,428)	(163,042)	(125,106)	(91,220)
Asset management										
Asset register summary (WDV)	1,202,754	1,250,872	1,393,787	1,447,076	1,396,326	1,396,326		1,487,803	1,595,557	1,671,096
Depreciation	32,476	34,188	41,321	35,541	43,848	43,848		40,079	41,633	43,300
Renewal and Upgrading of Existing Assets	75,900	68,110	27,389	43,068	34,950	34,950		31,185	39,186	20,801
Repairs and Maintenance	121,372	160,562	125,666	148,681	144,304	144,304		152,566	161,409	170,805
Free services										
Cost of Free Basic Services provided	(45,554)	(48,707)	(53,091)	(56,991)	(53,582)	(53,582)		(53,582)	(58,002)	(61,279)
Revenue cost of free services provided	(9,633)	(9,763)	(11,737)	(18,698)	(1,229)	(1,229)		(1,229)	(1,290)	(1,355)
Households below minimum service level										
Water:	3	3	3	2	2	2		2	2	2
Sanitation/sewerage:	2	2	1	1	1	1		1	1	1
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

WC031 Theewaterskloof - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Revenue - Functional									
Governance and administration	**297,402**	**282,253**	**289,858**	**341,109**	**326,361**	**326,361**	**341,685**	**363,057**	**375,468**
Executive and council	515	640	86	113	185	185	118	118	118
Finance and administration	296,887	281,613	289,772	340,996	326,176	326,176	341,567	362,939	375,350
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**71,391**	**70,473**	**119,774**	**94,724**	**141,491**	**141,491**	**228,000**	**220,706**	**133,677**
Community and social services	11,086	11,208	9,685	11,151	11,157	11,157	12,608	12,759	13,063
Sport and recreation	37	58	64	51	51	51	71	74	77
Public safety	33,554	19,283	27,875	26,742	40,808	40,808	41,140	42,786	44,497
Housing	26,714	39,923	82,149	56,780	89,475	89,475	174,181	165,088	76,040
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**11,859**	**32,543**	**36,687**	**41,009**	**47,109**	**47,109**	**45,916**	**42,503**	**43,852**
Planning and development	3,805	24,605	28,335	32,447	34,738	34,738	37,460	33,695	34,699
Road transport	8,054	7,938	8,352	8,562	12,370	12,370	8,456	8,808	9,153
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**319,340**	**403,263**	**409,723**	**445,994**	**460,271**	**460,271**	**496,805**	**512,219**	**547,120**
Energy sources	119,192	148,969	166,610	192,659	196,719	196,719	211,960	210,203	226,783
Water management	91,246	120,940	117,617	122,030	133,752	133,752	144,452	156,008	168,489
Waste water management	53,964	58,149	62,776	66,373	65,756	65,756	68,714	71,463	74,322
Waste management	54,937	75,205	62,720	64,932	64,044	64,044	71,678	74,545	77,527
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**699,992**	**788,532**	**856,042**	**922,836**	**975,232**	**975,232**	**1,112,406**	**1,138,486**	**1,100,117**
Expenditure - Functional									
Governance and administration	**213,040**	**237,127**	**237,450**	**255,560**	**249,110**	**249,110**	**241,167**	**250,931**	**264,286**
Executive and council	26,316	27,838	25,612	26,370	29,888	29,888	22,521	23,645	24,831
Finance and administration	183,889	206,466	208,842	225,867	215,900	215,900	215,211	223,607	235,516
Internal audit	2,836	2,822	2,996	3,322	3,322	3,322	3,435	3,679	3,939
Community and public safety	**105,515**	**178,054**	**101,752**	**118,525**	**126,713**	**126,713**	**204,251**	**182,614**	**132,068**
Community and social services	10,951	98,343	17,404	19,290	19,443	19,443	21,853	22,621	23,581
Sport and recreation	15,185	15,292	10,329	11,506	10,446	10,446	12,158	12,931	13,756
Public safety	56,521	47,491	52,605	59,739	70,416	70,416	69,364	72,964	76,768
Housing	22,859	16,928	21,414	27,989	26,407	26,407	100,876	74,098	17,963
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**60,921**	**94,051**	**76,864**	**86,789**	**88,841**	**88,841**	**96,018**	**100,090**	**106,534**
Planning and development	17,692	32,501	31,837	38,455	38,055	38,055	44,898	46,010	49,251
Road transport	43,229	61,516	45,027	48,275	50,786	50,786	51,119	54,078	57,283
Environmental protection	–	34	–	60	–	–	1	1	1
Trading services	**406,149**	**387,312**	**381,354**	**422,989**	**440,897**	**440,897**	**447,954**	**462,381**	**494,303**
Energy sources	115,141	125,740	153,602	182,675	186,647	186,647	199,321	201,146	219,601
Water management	192,448	128,788	89,225	92,654	102,978	102,978	98,865	104,764	111,210
Waste water management	50,530	66,274	64,616	67,499	70,876	70,876	66,633	69,385	72,259
Waste management	48,030	66,510	73,911	80,162	80,396	80,396	83,135	87,086	91,233
Other	**170**	**553**	**68**	**240**	**400**	**400**	**60**	**62**	**64**
Total Expenditure - Functional	**785,796**	**897,096**	**797,488**	**884,103**	**905,962**	**905,962**	**989,449**	**996,078**	**997,256**
Surplus/(Deficit) for the year	**(85,804)**	**(108,564)**	**58,554**	**38,733**	**69,270**	**69,270**	**122,956**	**142,408**	**102,861**

WC031 Theewaterskloof - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Revenue - Functional									
Municipal governance and administration	297,402	282,253	289,958	341,109	326,361	326,361	341,685	363,057	375,468
Executive and council	515	640	86	113	185	185	118	118	118
Mayor and Council	160	118	86	113	185	185	118	118	118
Municipal Manager, Town Secretary and Chief	355	522	–	–	–	–	–	–	–
Finance and administration	296,887	281,613	289,772	340,996	326,176	326,176	341,567	362,939	375,350
Administrative and Corporate Support	34,987	465	0	5,547	3,641	3,641	3,641	3,641	3,641
Asset Management	2,689	1,804	45	164	2,114	2,114	912	–	–
Finance	256,991	276,509	287,104	332,102	315,173	315,173	332,684	354,804	367,043
Fleet Management	–	–	–	–	–	–	–	–	–
Human Resources	339	786	523	87	405	405	100	104	108
Information Technology	–	–	–	–	200	200	200	200	200
Legal Services	–	–	–	1,000	2,548	2,548	2,700	2,808	2,920
Marketing, Customer Relations, Publicity and	–	–	–	–	–	–	–	–	–
Property Services	1,881	2,048	2,100	2,096	2,096	2,096	1,330	1,383	1,439
Risk Management	–	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–
Supply Chain Management	–	–	–	–	–	–	–	–	–
Valuation Service	–	–	–	–	–	–	–	–	–
Internal audit	–	–	–	–	–	–	–	–	–
Governance Function	–	–	–	–	–	–	–	–	–
Community and public safety	71,391	70,473	119,774	94,724	141,491	141,491	228,000	220,706	133,677
Community and social services	11,086	11,208	9,685	11,151	11,157	11,157	12,608	12,759	13,063
Aged Care	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	686	645	800	750	750	750	750	780	811
Child Care Facilities	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	–	–	140	–	6	6	–	–	150
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	10,400	10,563	8,745	10,401	10,401	10,401	11,858	11,979	12,102
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	37	58	64	51	51	51	71	74	77
Beaches and Jetties	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	–	–	0	1	1	1	1	1	1
Recreational Facilities	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	37	58	64	50	50	50	70	73	76
Public safety	33,554	19,283	27,875	26,742	40,808	40,808	41,140	42,786	44,497
Civil Defence	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals	316	135	293	143	143	143	300	312	324
Police Forces, Traffic and Street Parking Control	33,238	19,148	27,582	26,599	40,665	40,665	40,840	42,474	44,172
Pounds	–	–	–	–	–	–	–	–	–
Housing	26,714	39,923	82,149	56,780	89,475	89,475	174,181	165,088	76,040
Housing	26,714	39,923	82,149	56,780	89,475	89,475	174,181	165,088	76,040
Informal Settlements	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Ambulance	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–

Economic and environmental services	**11,859**	**32,543**	**36,687**	**41,009**	**47,109**	**47,109**	**45,916**	**42,503**	**43,852**
Planning and development	**3,805**	**24,605**	**28,335**	**32,447**	**34,738**	**34,738**	**37,460**	**33,695**	**34,699**
Billboards	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	–	45	–	–	–	–	–	–	–
Central City Improvement District	–	–	–	–	–	–	–	–	–
Development Facilitation	27	–	212	–	300	300	–	–	–
Economic Development/Planning	1,118	214	629	–	884	884	775	75	75
Regional Planning and Development	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and	2,660	2,105	4,061	2,979	3,424	3,424	2,872	2,986	3,106
Project Management Unit	–	22,241	23,433	29,468	30,130	30,130	33,814	30,634	31,518
Provincial Planning	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–
Road transport	**8,054**	**7,938**	**8,352**	**8,562**	**12,370**	**12,370**	**8,456**	**8,808**	**9,153**
Public Transport	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	7,636	7,938	8,352	8,417	8,417	8,417	8,291	8,623	8,968
Roads	418	–	–	145	3,953	3,953	165	185	185
Taxi Ranks	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–
Pollution Control	–	–	–	–	–	–	–	–	–
Soil Conservation	–	–	–	–	–	–	–	–	–
Trading services	**319,340**	**403,263**	**409,723**	**445,994**	**460,271**	**460,271**	**496,805**	**512,219**	**547,120**
Energy sources	**119,192**	**148,969**	**166,610**	**192,659**	**196,719**	**196,719**	**211,960**	**210,203**	**226,783**
Electricity	119,192	148,969	166,610	192,659	196,719	196,719	211,960	210,203	226,783
Street Lighting and Signal Systems	–	–	–	–	–	–	–	–	–
Nonelectric Energy	–	–	–	–	–	–	–	–	–
Water management	**91,246**	**120,940**	**117,617**	**122,030**	**133,752**	**133,752**	**144,452**	**156,008**	**168,489**
Water Treatment	–	–	–	–	–	–	–	–	–
Water Distribution	91,246	120,940	117,617	122,030	133,752	133,752	144,452	156,008	168,489
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	**53,964**	**58,149**	**62,776**	**66,373**	**65,756**	**65,756**	**68,714**	**71,463**	**74,322**
Public Toilets	–	–	–	–	–	–	–	–	–
Sewerage	53,964	58,149	62,776	66,373	65,756	65,756	68,714	71,463	74,322
Storm Water Management	–	–	–	–	–	–	–	–	–
Waste Water Treatment	–	–	–	–	–	–	–	–	–
Waste management	**54,937**	**75,205**	**62,720**	**64,932**	**64,044**	**64,044**	**71,678**	**74,545**	**77,527**
Recycling	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	–	–	–	–	–	–	–	–	–
Solid Waste Removal	54,937	75,205	62,720	64,932	64,044	64,044	71,678	74,545	77,527
Street Cleaning	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Tourism	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**699,992**	**788,532**	**856,042**	**922,836**	**975,232**	**975,232**	**1,112,406**	**1,138,486**	**1,100,117**

Expenditure - Functional									
Municipal governance and administration	**213,040**	**237,127**	**237,450**	**255,560**	**249,110**	**249,110**	**241,167**	**250,931**	**264,286**
Executive and council	26,316	27,838	25,612	26,370	29,888	29,888	22,521	23,645	24,831
Mayor and Council	21,238	24,077	22,346	21,361	25,158	25,158	16,106	16,765	17,452
Municipal Manager, Town Secretary and Chief	5,078	3,762	3,266	5,009	4,730	4,730	6,415	6,880	7,379
Finance and administration	183,889	206,466	208,842	225,867	215,900	215,900	215,211	223,607	235,516
Administrative and Corporate Support	66,068	41,288	63,829	62,664	58,111	58,111	57,095	60,048	63,202
Asset Management	6,372	46,834	14,173	6,857	7,300	7,300	8,590	7,442	7,812
Finance	64,438	71,506	79,548	91,996	85,663	85,663	86,290	89,913	94,901
Fleet Management	2,995	3,935	3,801	5,426	6,158	6,158	5,964	5,927	6,080
Human Resources	13,855	14,317	15,606	18,987	19,424	19,424	18,459	19,486	20,575
Information Technology	13,195	12,366	13,961	16,707	16,646	16,646	15,457	16,124	16,878
Legal Services	1,421	2,908	4,283	5,032	6,046	6,046	5,981	6,337	6,715
Marketing, Customer Relations, Publicity and	–	–	–	–	–	–	–	–	–
Property Services	7,914	7,680	9,015	11,483	9,899	9,899	10,422	10,881	11,371
Risk Management	998	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–
Supply Chain Management	3,833	3,508	3,060	4,957	4,953	4,953	5,614	6,019	6,454
Valuation Service	2,801	2,125	1,567	1,757	1,702	1,702	1,337	1,429	1,528
Internal audit	2,836	2,822	2,996	3,322	3,322	3,322	3,435	3,679	3,939
Governance Function	2,836	2,822	2,996	3,322	3,322	3,322	3,435	3,679	3,939
Community and public safety	**105,515**	**178,054**	**101,752**	**118,525**	**126,713**	**126,713**	**204,251**	**182,614**	**132,068**
Community and social services	**10,951**	**98,343**	**17,404**	**19,290**	**19,443**	**19,443**	**21,853**	**22,621**	**23,581**
Aged Care	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	305	674	244	1,196	743	743	1,505	1,565	1,627
Child Care Facilities	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	1,520	87,346	7,522	8,524	9,702	9,702	10,202	10,807	11,600
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	9,126	10,322	9,639	9,570	8,998	8,998	10,147	10,249	10,354
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	**15,185**	**15,292**	**10,329**	**11,506**	**10,446**	**10,446**	**12,158**	**12,931**	**13,756**
Beaches and Jetties	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	14,434	13,134	9,958	11,020	9,750	9,750	11,518	12,258	13,048
Recreational Facilities	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	751	2,158	371	486	695	695	640	673	707
Public safety	**56,521**	**47,491**	**52,605**	**59,739**	**70,416**	**70,416**	**69,364**	**72,964**	**76,768**
Civil Defence	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	3,100	4,542	2,802	2,813	3,313	3,313	3,660	3,807	3,959
Licensing and Control of Animals	534	363	538	1,658	987	987	626	651	677
Police Forces, Traffic and Street Parking Control	52,887	42,586	49,265	55,269	66,117	66,117	65,078	68,506	72,132
Pounds	–	–	–	–	–	–	–	–	–
Housing	**22,859**	**16,928**	**21,414**	**27,989**	**26,407**	**26,407**	**100,876**	**74,098**	**17,963**
Housing	11,925	8,526	13,616	20,835	19,444	19,444	93,394	66,224	9,673
Informal Settlements	10,934	8,403	7,798	7,154	6,963	6,963	7,481	7,874	8,290
Health	–	–	–	–	–	–	–	–	–
Ambulance	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–

Economic and environmental services	60,921	94,051	76,884	86,789	88,841	88,841	96,018	100,090	106,534
Planning and development	17,692	32,501	31,837	38,455	38,055	38,055	44,898	46,010	49,251
Billboards	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	1,955	1,816	1,914	1,381	1,631	1,631	2,187	2,343	2,510
Central City Improvement District	–	–	–	–	–	–	–	–	–
Development Facilitation	193	2,140	354	60	268	268	5	5	5
Economic Development/Planning	5,445	6,052	6,857	9,087	9,726	9,726	9,109	7,706	8,251
Regional Planning and Development	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and	10,100	9,754	9,922	12,658	11,989	11,989	12,555	13,417	14,340
Project Management Unit	–	12,738	12,790	15,269	14,441	14,441	21,041	22,539	24,144
Provincial Planning	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–
Road transport	43,229	61,516	45,027	48,275	50,786	50,786	51,119	54,078	57,283
Public Transport	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	9,349	10,843	10,908	11,299	10,789	10,789	11,509	12,308	13,164
Roads	33,879	50,672	34,119	36,976	39,997	39,997	39,611	41,770	44,119
Taxi Ranks	–	–	–	–	–	–	–	–	–
Environmental protection	–	34	–	60	–	–	1	1	1
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–
Pollution Control	–	34	–	60	–	–	1	1	1
Soil Conservation	–	–	–	–	–	–	–	–	–
Trading services	406,149	387,312	381,354	422,989	440,897	440,897	447,954	462,381	494,303
Energy sources	115,141	125,740	153,602	182,675	186,647	186,647	199,321	201,146	219,601
Electricity	112,279	123,341	150,918	173,136	181,448	181,448	193,385	194,985	213,206
Street Lighting and Signal Systems	2,862	2,399	2,684	9,540	5,198	5,198	5,935	6,161	6,395
Nonelectric Energy	–	–	–	–	–	–	–	–	–
Water management	192,448	128,768	89,225	92,654	102,978	102,978	98,655	104,764	111,210
Water Treatment	9,960	11,987	12,347	15,390	17,442	17,442	17,809	18,687	19,612
Water Distribution	182,488	116,801	76,878	77,264	85,535	85,535	81,057	86,077	91,598
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	50,530	66,274	64,616	67,499	70,876	70,876	66,633	69,385	72,259
Public Toilets	–	–	–	–	–	–	–	–	–
Sewerage	41,930	55,575	55,377	57,872	60,866	60,866	55,093	57,161	59,307
Storm Water Management	–	–	–	–	–	–	–	–	–
Waste Water Treatment	8,600	10,699	9,239	9,626	10,010	10,010	11,540	12,224	12,951
Waste management	48,030	66,510	73,911	80,162	80,396	80,396	83,135	87,086	91,233
Recycling	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	21,714	20,565	22,773	26,898	23,689	23,689	31,300	32,569	33,897
Solid Waste Removal	23,694	43,218	48,522	49,797	53,648	53,648	48,455	50,915	53,498
Street Cleaning	2,622	2,727	2,616	3,466	3,059	3,059	3,380	3,602	3,838
Other	170	553	68	240	400	400	60	62	64
Abattoirs	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Tourism	170	553	68	240	400	400	60	62	64
Total Expenditure - Functional	785,796	897,096	797,489	894,103	905,962	905,962	989,449	996,078	997,256
Surplus/(Deficit) for the year	(85,804)	(109,564)	58,554	38,733	69,270	69,270	122,956	142,408	102,861

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Revenue - Functional									
Vote 1 - Directorate Finance	259,680	278,314	287,149	332,267	317,287	317,287	333,596	354,804	367,043
Vote 2 - Community Services	–	40,536	48,289	48,458	62,829	62,829	63,440	65,624	68,043
Vote 3 - Corporate services	–	1,369	609	6,746	6,978	6,978	6,759	6,871	6,987
Vote 4 - Electricity	119,192	148,969	166,610	192,659	196,719	196,719	211,960	210,203	226,783
Vote 5 - Economic Development and Planning	–	42,241	86,839	59,759	93,783	93,783	177,828	168,149	79,221
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	34,083	34,083	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	74,545	77,527
Vote 13 - Waste water management	53,964	58,149	62,776	66,373	65,756	65,756	68,714	71,463	74,322
Vote 14 - Water	91,246	120,940	117,617	122,030	133,752	133,752	144,452	156,008	168,489
Vote 15 - Directorate Development and Community Services	63,722	–	–	–	–	–	–	–	–
Total Revenue by Vote	**699,992**	**788,532**	**856,042**	**922,836**	**975,232**	**975,232**	**1,112,406**	**1,138,486**	**1,100,117**
Expenditure by Vote ***to be appropriated***				–		–			
Vote 1 - Directorate Finance	77,445	123,973	98,348	105,568	99,617	99,617	101,832	104,803	110,696
Vote 2 - Community Services	–	259,019	175,434	187,874	192,954	192,954	197,835	208,130	219,481
Vote 3 - Corporate services	–	70,823	81,686	90,148	92,775	92,775	85,417	89,264	93,386
Vote 4 - Electricity	115,141	125,740	153,602	182,675	186,647	186,647	199,321	201,146	219,601
Vote 5 - Economic Development and Planning	(0)	34,831	34,425	42,397	50,560	50,560	123,168	95,875	41,233
Vote 6 - Office of the Municipal Manager	9,869	8,400	8,176	9,713	9,684	9,684	12,038	12,902	13,828
Vote 7 - Housing	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	41,036	12,738	18,066	25,414	19,474	19,474	21,206	22,724	24,329
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	80,396	80,396	83,135	87,086	91,233
Vote 13 - Waste water management	50,530	66,274	64,616	67,499	70,876	70,876	66,633	69,385	72,259
Vote 14 - Water	192,448	128,788	89,225	92,654	102,978	102,978	98,865	104,764	111,210
Vote 15 - Directorate Development and Community Services	251,297	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**785,796**	**897,096**	**797,488**	**884,103**	**905,962**	**905,962**	**989,449**	**996,078**	**997,256**
Surplus/(Deficit) for the year	**(85,804)**	**(108,564)**	**58,554**	**38,733**	**69,270**	**69,270**	**122,956**	**142,408**	**102,861**

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Revenue - Functional									
Vote 1 - Directorate Finance	**259,680**	**278,314**	**287,149**	**332,267**	**317,287**	**317,287**	**333,596**	**354,804**	**367,043**
1,1 - Asset Management	2,689	1,804	45	164	2,114	2,114	912	–	–
1,2 - Budget Office	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	110,904	117,775	121,665	141,766	140,641	140,641	135,681	147,951	149,848
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	146,087	158,735	165,440	190,337	174,532	174,532	197,003	206,853	217,194
1,6 - Risk Management	–	–	–	–	–	–	–	–	–
1,7 - SCM	–	–	–	–	–	–	–	–	–
1,8 - Valuation Services	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	**–**	**40,536**	**48,289**	**48,458**	**62,829**	**62,829**	**63,440**	**65,624**	**68,043**
2,1 - Cemeteries	–	645	800	750	750	750	750	780	811
2,2 - Libraries	–	10,563	8,745	10,401	10,401	10,401	11,858	11,979	12,102
2,3 - Community Services	–	–	–	–	–	–	–	–	–
2,4 - Town Administration	–	–	–	–	–	–	–	–	–
2,5 - Sustainable Development	–	–	212	–	300	300	–	–	–
2,6 - Fleet	–	–	–	–	–	–	–	–	–
2,7 - Property Services	–	2,048	2,100	2,096	2,096	2,096	1,330	1,383	1,439
2,8 - Sports and Culture	–	58	64	50	50	50	70	73	76
2,9 - Roads and Stormwater	–	–	–	–	–	–	–	–	–
2,10 - Parks and Gardens	–	–	0	1	1	1	1	1	1
2,11 - Disaster Management	–	–	–	–	–	–	–	–	–
2,12 - Pollution Control	–	–	–	–	–	–	–	–	–
2,13 - Nature Reserve	–	–	–	–	–	–	–	–	–
2,14 - Community Halls	–	–	140	–	6	6	–	–	150
2,15 - Traffic Services	–	19,148	27,527	26,599	40,605	40,605	40,540	42,162	43,848
2,16 - Law Enforcement	–	–	55	–	60	60	300	312	324
2,17 - Motor Licensing and Testing Station	–	7,938	8,352	8,417	8,417	8,417	8,291	8,623	8,968
2,18 - Animal Control and Pounds	–	135	293	143	143	143	300	312	324
Vote 3 - Corporate services	**–**	**1,369**	**609**	**6,746**	**6,978**	**6,978**	**6,759**	**6,871**	**6,987**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	–	786	523	87	405	405	100	104	108
3,6 - IT Services	–	–	–	–	200	200	200	200	200
3,7 - Legal Services	–	–	–	1,000	2,548	2,548	2,700	2,808	2,920
3,8 - Property Services	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	–	465	0	5,547	3,641	3,641	3,641	3,641	3,641
3,10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–
3,11 - Council Support	–	118	86	113	185	185	118	118	118
Vote 4 - Electricity	**119,192**	**148,969**	**166,610**	**192,659**	**196,719**	**196,719**	**211,960**	**210,203**	**226,783**
4,1 - Electricity: Distribution	119,192	148,969	166,610	192,659	196,719	196,719	211,960	210,203	226,783
4,2 - Electricity: Street Lights	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	**–**	**42,241**	**86,839**	**59,759**	**93,783**	**93,783**	**177,828**	**168,149**	**79,221**
5,1 - Economic Development and Planning	–	–	–	–	–	–	–	–	–
5,2 - Human Settlements	–	39,923	82,149	56,780	89,475	89,475	174,181	165,088	76,040
5,3 - Informal Settlements	–	–	–	–	–	–	–	–	–
5,4 - Town Planning	–	577	1,872	1,368	1,368	1,368	1,002	1,042	1,083
5,5 - Building Control	–	1,528	2,189	1,611	2,056	2,056	1,870	1,945	2,023
5,6 - Property Management	–	–	–	–	–	–	–	–	–
5,7 - LED	–	214	629	–	884	884	775	75	75
5,8 - Tourism	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	**355**	**567**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	355	522	–	–	–	–	–	–	–
6,4 - Internal Audit	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	–	45	–	–	–	–	–	–	–
Vote 7 - Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Ser	**56,895**	**22,241**	**23,433**	**29,613**	**34,083**	**34,083**	**33,979**	**30,819**	**31,703**
8,1 - Building Control	1,484	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–
8,6 - Town Plannning	1,176	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	144	–	–	145	3,953	3,953	165	185	185
8,8 - Director: Technical Services and Planning	27,377	–	–	–	–	–	–	–	–
8,9 - Human Settlements	26,714	–	–	–	–	–	–	–	–
8,10 - Technical and Infrastructure Implementation Services	–	22,241	23,433	29,468	30,130	30,130	33,814	30,634	31,518
Vote 9 - Public safety	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9,1 - Animal Control	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**54,937**	**75,205**	**62,720**	**64,932**	**64,044**	**64,044**	**71,678**	**74,545**	**77,527**
12,1 - Refuse Removal	–	17,354	1,544	792	823	823	921	958	996
12,2 - Refuse Sites	–	–	–	–	–	–	–	–	–
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
12,4 - Refuse Removal (Head Office)	54,937	57,851	61,176	64,140	63,221	63,221	70,757	73,587	76,531
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**53,964**	**58,149**	**62,776**	**66,373**	**65,756**	**65,756**	**68,714**	**71,463**	**74,322**
13,1 - Sewerage: Networks	–	1,444	1,471	953	962	962	1,005	1,046	1,087
13,2 - Sewerage: Tank Services	–	–	–	–	–	–	–	–	–
13,3 - Sewerage: Treatment Works	–	–	–	–	–	–	–	–	–
13,4 - Sewerage: Networks (Head Office)	50,338	53,860	59,125	62,713	62,519	62,519	65,332	67,945	70,663
13,5 - Sewerage: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	3,626	2,845	2,181	2,706	2,275	2,275	2,377	2,472	2,571
Vote 14 - Water	**91,246**	**120,940**	**117,617**	**122,030**	**133,752**	**133,752**	**144,452**	**156,008**	**168,489**
14,1 - Water: Distribution	–	19,422	4,458	2,259	2,270	2,270	2,452	2,648	2,860
14,2 - Water: Treatment Works	–	–	–	–	–	–	–	–	–
14,3 - Water: Distribution (Head Office)	91,246	101,518	113,159	119,771	131,482	131,482	142,001	153,361	165,629
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Community Servi	**63,722**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
15,1 - Director: Development and Community Services	5,311	–	–	–	–	–	–	–	–
15,2 - Council Support	160	–	–	–	–	–	–	–	–
15,3 - LED	1,118	–	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	37	–	–	–	–	–	–	–	–
15,8 - Town Administration	2,300	–	–	–	–	–	–	–	–
15,9 - Human Resources	339	–	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–
15.11 - Property Management	1,881	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	274	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	686	–	–	–	–	–	–	–	–
15.20 - Community Halls	–	–	–	–	–	–	–	–	–
15.21 - Library Services	10,400	–	–	–	–	–	–	–	–
15.22 - Traffic Services	33,045	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	193	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	7,636	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	316	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	27	–	–	–	–	–	–	–	–
Total Revenue by Vote	**699,992**	**788,532**	**856,042**	**922,836**	**975,232**	**975,232**	**1,112,406**	**1,138,486**	**1,100,117**

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Expenditure by Vote			–	–		–			
Vote 1 - Directorate Finance	**77,445**	**123,973**	**98,348**	**105,568**	**99,617**	**99,617**	**101,832**	**104,803**	**110,696**
1,1 - Asset Management	6,372	46,834	14,173	6,857	7,300	7,300	8,590	7 442	7,812
1,2 - Budget Office	–	–	–	–	–	–	–	–	–
1.3 - Financial Services	59.618	67.605	75.628	86.031	81.177	81.177	82.060	85.471	90.237
1.4 - Internal Audit	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	4.820	3.901	3.920	5.965	4.486	4.486	4.230	4.442	4.664
1,6 - Risk Management	–	–	–	–	–	–	–	–	–
1,7 - SCM	3,833	3.508	3.060	4.957	4.953	4.953	5.614	6.019	6.454
1,8 - Valuation Services	2,801	2,125	1.567	1,757	1,702	1.702	1,337	1,429	1,528
Vote 2 - Community Services	**–**	**259,019**	**175,434**	**187,874**	**192,954**	**192,954**	**197,835**	**208,130**	**219,481**
2,1 - Cemeteries	–	674	244	1.196	743	743	1.505	1.565	1,627
2,2 - Libraries	–	10,322	9.639	9,570	8,998	8,998	10,147	10,249	10 354
2,3 - Community Services	–	85,678	6.035	6,625	8.095	8.095	8,752	9,264	9,808
2,4 - Town Administration	–	24,132	38,338	34,603	32,609	32.609	27,681	29,497	31,437
2,5 - Sustainable Development	–	2,140	354	60	268	268	5	5	5
2,6 - Fleet	–	3,935	3,801	5,426	6,158	6.158	5,964	5.927	6,080
2,7 - Property Services	–	6,136	7.575	9,060	7,733	7.733	9,853	10,290	10,756
2,8 - Sports and Culture	–	2,158	371	486	695	695	640	673	707
2,9 - Roads and Stormwater	–	50,672	34,119	36,831	35,092	35.092	39,446	41,585	43,934
2.10 - Parks and Gardens	–	12,085	8,333	10,016	8,973	8.973	9,589	10,219	10,892
2.11 - Disaster Management	–	4,542	2,802	2,813	3,313	3.313	3,660	3,807	3,959
2.12 - Pollution Control	–	34	–	60	–	–	1	1	1
2.13 - Nature Reserve	–	1,049	1,624	1,004	778	778	1,929	2,039	2,156
2.14 - Community Halls	–	1,668	1,487	1,900	1,607	1.607	1,450	1,543	1,793
2.15 - Traffic Services	–	29,486	35.979	40,478	51.516	51.516	52.692	55,290	58,027
2.16 - Law Enforcement	–	13,100	13,286	14,791	14,601	14.601	12,386	13,217	14,105
2.17 - Motor Licensing and Testing Station	–	10,843	10.908	11,299	10.789	10.789	11,509	12,308	13,164
2.18 - Animal Control and Pounds	–	363	538	1,658	987	987	626	651	677
Vote 3 - Corporate services	**–**	**70,823**	**81,686**	**90,148**	**92,775**	**92,775**	**85,417**	**89,264**	**93,386**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	–	14,317	15,606	18,987	19,424	19,424	18,459	19,486	20,575
3,6 - IT Services	–	12,366	13,961	16,707	16,646	16,646	15,457	16,124	16,878
3,7 - Legal Services	–	2,908	4.283	5,032	6.046	6,046	5.981	6,337	6,715
3,8 - Property Services	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	–	17,156	25,491	28,060	25,502	25,502	29.414	30,551	31,765
3.10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–
3.11 - Council Support	–	24,077	22,346	21,361	25,158	25,158	16.106	16,765	17,452
Vote 4 - Electricity	**115,141**	**125,740**	**153,602**	**182,675**	**186,647**	**186,647**	**199,321**	**201,146**	**219,601**
4,1 - Electricity: Distribution	112,279	123,341	150.918	173,136	181 448	181,448	193,385	194,985	213,206
4,2 - Electricity: Street Lights	2,862	2,399	2,684	9,540	5,198	5,198	5,935	6,161	6,395
Vote 5 - Economic Development and Planning	**(0)**	**34,831**	**34,425**	**42,397**	**50,560**	**50,560**	**123,168**	**95,875**	**41,233**
5,1 - Economic Development and Planning	–	1,676	1.999	1,552	3,907	3,907	3.226	3,453	3,697
5,2 - Human Settlements	–	8,526	8,341	10,835	19,316	19,316	93,394	66,224	9,673
5,3 - Informal Settlements	–	8,403	7,798	7.154	6,963	6,963	7,481	7.874	8,290
5,4 - Town Planning	–	5,699	5,972	7,616	7,307	7,307	7.661	8,177	8,728
5,5 - Building Control	–	4,056	3,950	5,041	4,682	4,682	4.895	5,241	5,612
5,6 - Property Management	(0)	1,544	1,440	2,423	2,166	2,166	569	591	615
5,7 - LED	–	4,376	4,857	7,535	5,819	5,819	5,883	4,252	4,554
5,8 - Tourism	–	553	68	240	400	400	60	62	64
Vote 6 - Office of the Municipal Manager	**9,869**	**8,400**	**8,176**	**9,713**	**9,684**	**9,684**	**12,038**	**12,902**	**13,828**
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	5,078	3,762	3,266	5,009	4,730	4,730	6,415	6,880	7,379
6,4 - Internal Audit	2,836	2,822	2,996	3,322	3,322	3,322	3,435	3,679	3,939
6,5 - Strategic Support and IDP	1,955	1,816	1,914	1,381	1,631	1,631	2,187	2,343	2,510
Vote 7 - Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Ser	**41,036**	**12,738**	**18,066**	**25,414**	**19,474**	**19,474**	**21,206**	**22,724**	**24,329**
8,1 - Building Control	3,845	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–
8,4 - Property Management	1,864	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–
8,6 - Town Plannning	6,254	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	144	–	–	145	4,905	4,905	165	185	185
8,8 - Director: Technical Services and Planning	17,003	–	–	–	–	–	–	–	–
8,9 - Human Settlements	11,925	–	5,275	10,000	128	128	–	–	–
8.10 - Technical and Infrastructure Implementation Services	–	12,738	12,790	15,269	14,441	14,441	21,041	22,539	24,144
Vote 9 - Public safety	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9,1 - Animal Control	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**48,030**	**66,510**	**73,911**	**80,162**	**80,396**	**80,396**	**83,135**	**87,086**	**91,233**
12,1 - Refuse Removal	9,482	29,427	35,311	33,248	38,063	38,063	33,683	35,405	37,213
12,2 - Refuse Sites	3,829	2,034	3,322	4,687	3,744	3,744	2,791	2,956	3,132
12.3 - Street Cleansing	2,622	2,727	2,616	3,466	3,059	3,059	3,380	3,602	3,838

WC031 Theewaterskloof - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
12.4 - Refuse Removal (Head Office)	14,212	13,791	13,210	16,549	15,585	15,585	14,772	15,510	16,285
12.5 - Refuse Sites (Head Office)	17,885	18,531	19,450	22,212	19,946	19,946	28,509	29,613	30,765
12.6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**50,530**	**66,274**	**64,616**	**67,499**	**70,876**	**70,876**	**66,633**	**69,385**	**72,259**
13.1 - Sewerage: Networks	16,799	22,736	21,339	23,008	24,195	24,195	22,210	23,452	24,769
13.2 - Sewerage: Tank Services	4,802	5,157	5,025	5,210	4,552	4,552	4,380	4,656	4,951
13.3 - Sewerage: Treatment Works	8,391	10,445	8,944	9,155	9,597	9,597	11,079	11,745	12,453
13.4 - Sewerage: Networks (Head Office)	20,329	27,682	29,013	29,655	32,119	32,119	28,503	29,053	29,587
13.5 - Sewerage: Treatment Works (Head Office)	209	254	295	471	413	413	461	479	499
13.6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–
Vote 14 - Water	**192,448**	**128,788**	**89,225**	**92,654**	**102,978**	**102,978**	**98,865**	**104,764**	**111,210**
14.1 - Water: Distribution	133,099	61,986	42,872	40,555	46,781	46,781	44,821	47,987	51,387
14.2 - Water: Treatment Works	7,972	10,125	10,315	13,044	15,799	15,799	15,832	16,631	17,474
14.3 - Water: Distribution (Head Office)	49,389	54,815	34,006	36,709	38,754	38,754	36,235	38,090	40,211
14.4 - Water: Treatment Works (Head Office)	1,989	1,862	2,032	2,346	1,643	1,643	1,977	2,056	2,138
Vote 15 - Directorate Development and Community Servi	**251,297**	–	–	–	–	–	–	–	–
15.1 - Director: Development and Community Services	22,552	–	–	–	–	–	–	–	–
15.2 - Council Support	21,238	–	–	–	–	–	–	–	–
15.3 - LED	5,445	–	–	–	–	–	–	–	–
15.4 - Tourism	170	–	–	–	–	–	–	–	–
15.5 - IT Services	13,195	–	–	–	–	–	–	–	–
15.6 - Legal Services	1,421	–	–	–	–	–	–	–	–
15.7 - Sports and Culture	751	–	–	–	–	–	–	–	–
15.8 - Town Administration	26,512	–	–	–	–	–	–	–	–
15.9 - Human Resources	13,855	–	–	–	–	–	–	–	–
15.10 - Risk Management	998	–	–	–	–	–	–	–	–
15.11 - Property Management	6,049	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	10,934	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	33,735	–	–	–	–	–	–	–	–
15.14 - Fleet	2,995	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	13,444	–	–	–	–	–	–	–	–
15.16 - Disaster Management	3,100	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	990	–	–	–	–	–	–	–	–
15.19 - Cemeteries	305	–	–	–	–	–	–	–	–
15.20 - Community Halls	1,520	–	–	–	–	–	–	–	–
15.21 - Library Services	9,126	–	–	–	–	–	–	–	–
15.22 - Traffic Services	42,209	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	10,678	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	9,349	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	534	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	193	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**785,796**	**897,096**	**797,488**	**884,103**	**905,962**	**905,962**	**989,449**	**996,078**	**997,256**
Surplus/(Deficit) for the year	**(85,804)**	**(108,564)**	**58,554**	**38,733**	**69,270**	**69,270**	**122,956**	**142,408**	**102,861**

WC031 Theewaterskloof - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Exchange Revenue										
Service charges - Electricity	114,037	131,841	150,632	170,078	165,981	165,981	165,981	179,259	193,600	209,088
Service charges - Water	79,377	88,007	98,182	103,720	115,999	115,999	115,999	125,279	135,301	146,125
Service charges - Waste Water Management	40,514	43,033	46,372	49,742	49,988	49,988	49,988	52,237	54,327	56,500
Service charges - Waste Management	39,858	42,459	44,412	46,549	46,603	46,603	46,603	52,158	54,244	56,414
Sale of Goods and Rendering of Services	3,338	3,193	4,482	26,616	8,888	8,888	8,888	16,956	17,634	18,339
Agency services	7,636	7,938	8,352	8,417	8,417	8,417	8,417	8,291	8,623	8,968
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23,463	23,411	24,800	27,661	26,380	26,380	26,380	28,561	30,129	31,794
Interest earned from Current and Non Current Assets	11,469	6,151	3,484	6,169	3,300	3,300	3,300	2,769	2,830	2,895
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,855	2,039	2,097	2,076	2,076	2,076	2,076	1,300	1,352	1,406
Licence and permits	4	2	71	76	76	76	76	76	76	76
Special rating levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	797	211	1,115	1,000	1,000	1,000	1,000	1,000	1,040	1,082
Operational Revenue	19,004	19,281	3,888	3,055	4,427	4,427	4,427	3,725	3,874	4,029
Non-Exchange Revenue										
Property rates	136,354	153,616	161,347	173,070	170,753	170,753	170,753	179,291	188,255	197,668
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	45,418	47,235
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144,515	153,872	163,406	182,290	186,152	186,152	186,152	265,262	242,937	189,690
Interest	-	5,018	4,020	4,554	3,679	3,679	3,679	3,863	4,056	4,259
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	514	5,250	5,537	12,003	6,047	6,047	6,047	6,529	6,975	7,453
Gains on disposal of Fixed and Intangible Assets	395	-	-	114	114	114	114	872	-	-
Other Gains	5,301	465	-	5,546	19,240	19,240	19,240	18,840	3,840	3,840
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	**664,099**	**708,476**	**752,602**	**850,549**	**863,062**	**863,062**	**863,062**	**989,939**	**994,511**	**986,860**
Expenditure				–		–				
Employee related costs	246,990	275,384	281,509	315,821	313,696	313,696	313,696	319,873	342,416	366,587
Remuneration of councillors	12,686	13,189	13,148	15,017	15,017	15,017	15,017	14,614	15,199	15,807
Bulk purchases - electricity	87,774	101,021	120,104	139,207	139,207	139,207	139,207	152,140	167,354	184,089
Inventory consumed	35,121	40,327	39,711	41,790	45,840	45,840	45,840	44,402	47,312	50,440
Debt impairment	99,603	88,788	100,461	116,591	110,914	110,914	110,914	107,826	113,239	118,950
Depreciation, amortisation and impairment	32,476	34,188	41,321	35,541	43,848	43,848	43,848	40,079	41,633	43,300
Interest, Dividends and Rent on Land	32,479	41,699	47,204	47,551	54,459	54,459	54,459	52,465	35,071	33,930
Contracted services	122,692	141,907	58,563	60,429	64,090	64,090	64,090	67,052	66,209	69,034
Transfers and subsidies	8,528	1,952	5,501	12,080	11,549	11,549	11,549	84,976	57,200	-
Irrecoverable debts written off	-	-	-	0	16,650	16,650	16,650	15,816	16,864	17,985
Operational costs	126,935	118,080	78,672	94,466	86,948	86,948	86,948	86,526	89,901	93,453
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	3,680	3,680
Total Expenditure	**805,328**	**897,096**	**797,488**	**884,103**	**905,962**	**905,962**	**905,962**	**989,449**	**996,078**	**997,256**
Surplus/(Deficit)	**(141,229)**	**(188,621)**	**(44,886)**	**(33,554)**	**(42,900)**	**(42,900)**	**(42,900)**	**490**	**(1,566)**	**(10,395)**
Transfers and subsidies - capital (monetary allocations)	52,856	78,252	38,444	72,237	32,034	32,034	32,034	33,210	36,086	37,217
Transfers and subsidies - capital (in-kind)	2,568	1,804	64,996	50	80,136	80,136	80,136	89,257	107,888	76,040
Surplus/(Deficit) after capital transfers & contributions	**(85,804)**	**(108,564)**	**58,554**	**38,733**	**69,270**	**69,270**	**69,270**	**122,956**	**142,408**	**102,861**
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	**(85,804)**	**(108,564)**	**58,554**	**38,733**	**69,270**	**69,270**	**69,270**	**122,956**	**142,408**	**102,861**
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(85,804)**	**(108,564)**	**58,554**	**38,733**	**69,270**	**69,270**	**69,270**	**122,956**	**142,408**	**102,861**
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(85,804)**	**(108,564)**	**58,554**	**38,733**	**69,270**	**69,270**	**69,270**	**122,956**	**142,408**	**102,861**

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Multi-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	–	–	1,455	–	877	877	877	4,051	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	11,454	4,782	2,916	–	–	–	–	700	6,271	6,554
Vote 5 - Economic Development and Planning	–	24,486	76,493	37,079	45,318	45,318	45,318	–	–	–
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	8,928	35,228	31,517
Vote 15 - Directorate Development and Community Services	1,761	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**61,870**	**51,062**	**93,194**	**50,673**	**63,909**	**63,909**	**63,909**	**13,679**	**41,499**	**38,071**
Single-year expenditure *to be appropriated*										
Vote 1 - Directorate Finance	3,312	1,505	126	110	2,562	2,562	2,562	139	–	–
Vote 2 - Community Services	–	15,774	7,777	6,400	5,000	5,000	5,000	461	–	–
Vote 3 - Corporate services	–	1,383	348	364	470	470	470	300	–	–
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	91,406	107,888	76,040
Vote 6 - Office of the Municipal Manager	18	–	–	–	–	–	–	50	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Services	19	45	–	–	450	450	450	1,100	–	–
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	7,335	7,335	7,335	22,159	–	–
Vote 14 - Water	17,791	17,532	2,040	12,281	3,589	3,589	3,589	1,563	–	4,728
Vote 15 - Directorate Development and Community Services	16,077	–	–	–	–	–	–	700	–	–
Capital single-year expenditure sub-total	**82,929**	**75,105**	**15,633**	**38,157**	**54,315**	**54,315**	**54,315**	**117,877**	**107,888**	**80,768**
Total Capital Expenditure - Vote	**144,799**	**126,167**	**108,827**	**88,830**	**118,224**	**118,224**	**118,224**	**131,556**	**149,387**	**118,839**
Capital Expenditure - Functional										
Governance and administration	**10,751**	**3,619**	**8,179**	**6,874**	**7,582**	**7,582**	**7,582**	**860**	**–**	**–**
Executive and council	–	–	–	–	–	–	–	50	–	–
Finance and administration	10,732	3,619	8,179	6,874	7,582	7,582	7,582	810	–	–
Internal audit	18	–	–	–	–	–	–	–	–	–
Community and public safety	**27,667**	**47,164**	**78,796**	**45,288**	**80,619**	**80,619**	**80,619**	**95,547**	**107,888**	**76,040**
Community and social services	636	2,112	65	–	400	400	400	56	–	–
Sport and recreation	441	5,524	1,114	–	877	877	877	4,075	–	–
Public safety	229	360	8	–	–	–	–	10	–	–
Housing	26,360	39,168	77,609	45,288	79,342	79,342	79,342	91,406	107,888	76,040
Health	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**9,113**	**8,264**	**971**	**–**	**1,384**	**1,384**	**1,384**	**1,800**	**–**	**–**
Planning and development	1,228	1,217	629	–	1,384	1,384	1,384	1,800	–	–
Road transport	7,885	7,048	341	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–
Trading services	**97,268**	**67,121**	**20,882**	**36,668**	**28,638**	**28,638**	**28,638**	**33,350**	**41,499**	**42,799**
Energy sources	23,175	17,862	3,040	–	–	–	–	700	6,271	6,554
Water management	36,271	29,024	12,052	12,281	4,889	4,889	4,889	10,491	35,228	36,245
Waste water management	31,056	18,860	5,789	24,387	23,749	23,749	23,749	22,159	–	–
Waste management	6,766	1,376	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**144,799**	**126,167**	**108,827**	**88,830**	**118,224**	**118,224**	**118,224**	**131,556**	**149,387**	**118,839**
Funded by:				–		–				
National Government	25,311	38,489	25,783	27,537	28,199	28,199	28,199	32,510	30,265	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	–	–	–		–				
Transfers recognised - capital	**55,441**	**78,252**	**38,444**	**72,237**	**32,034**	**32,034**	**32,034**	**33,210**	**30,265**	**37,217**
				–		–				
Borrowing	64,750	38,095	0	10,000	–	–	–	–	–	–
Internally generated funds	24,608	9,820	70,382	6,593	86,190	86,190	86,190	98,347	119,122	81,622
Total Capital Funding	**144,799**	**126,167**	**108,827**	**88,830**	**118,224**	**118,224**	**118,224**	**131,556**	**149,387**	**118,839**

WC031 Theewaterskloof - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Multi-year expenditure appropriation										
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–
1,1 - Asset Management	–	–	–	–	–	–	–	–	–	–
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	–	–	–	–	–	–	–	–	–	–
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	–	–	–	–	–	–	–	–	–	–
1,6 - Risk Management	–	–	–	–	–	–	–	–	–	–
1,7 - SCM	–	–	–	–	–	–	–	–	–	–
1,8 - Valuation Services	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	–	–	1,455	–	877	877	877	4,051	–	–
2,1 - Cemeteries	–	–	–	–	–	–	–	–	–	–
2,2 - Libraries	–	–	–	–	–	–	–	–	–	–
2,3 - Community Services	–	–	–	–	–	–	–	–	–	–
2,4 - Town Administration	–	–	–	–	–	–	–	–	–	–
2,5 - Sustainable Development	–	–	–	–	–	–	–	–	–	–
2,6 - Fleet	–	–	–	–	–	–	–	–	–	–
2,7 - Property Services	–	–	–	–	–	–	–	–	–	–
2,8 - Sports and Culture	–	–	1,114	–	877	877	877	4,051	–	–
2,9 - Roads and Stormwater	–	–	341	–	–	–	–	–	–	–
2.10 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–
2.11 - Disaster Management	–	–	–	–	–	–	–	–	–	–
2.12 - Pollution Control	–	–	–	–	–	–	–	–	–	–
2.13 - Nature Reserve	–	–	–	–	–	–	–	–	–	–
2.14 - Community Halls	–	–	–	–	–	–	–	–	–	–
2.15 - Traffic Services	–	–	–	–	–	–	–	–	–	–
2.16 - Law Enforcement	–	–	–	–	–	–	–	–	–	–
2.17 - Motor Licensing and Testing Station	–	–	–	–	–	–	–	–	–	–
2.18 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	–	–	–	–	–	–	–	–	–	–
3,6 - IT Services	–	–	–	–	–	–	–	–	–	–
3,7 - Legal Services	–	–	–	–	–	–	–	–	–	–
3,8 - Property Services	–	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	–	–	–	–	–	–	–	–	–	–
3.10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–	–
3.11 - Council Support	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	11,454	4,782	2,916	–	–	–	–	700	6,271	6,554
4,1 - Electricity: Distribution	11,454	4,782	2,916	–	–	–	–	700	6,271	6,554
4,2 - Electricity: Street Lights	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	–	24,486	76,493	37,079	45,318	45,318	45,318	–	–	–
5,1 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–
5,2 - Human Settlements	–	24,486	76,493	37,079	45,318	45,318	45,318	–	–	–
5,3 - Informal Settlements	–	–	–	–	–	–	–	–	–	–
5,4 - Town Planning	–	–	–	–	–	–	–	–	–	–
5,5 - Building Control	–	–	–	–	–	–	–	–	–	–
5,6 - Property Management	–	–	–	–	–	–	–	–	–	–
5,7 - LED	–	–	–	–	–	–	–	–	–	–
5,8 - Tourism	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	–	–	–	–	–	–	–	–	–	–
6,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–

Vote 8 - Technical and Infrastructure Implementation Servic	**26,343**	–	–	–	–	–	–	–	–	–
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–
8,6 - Town Plannning	–	–	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–
8,8 - Director: Technical Services and Planning	–	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	26,343	–	–	–	–	–	–	–	–	–
8.10 - Technical and Infrastructure Implementation Services	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**373**	–	–	–	–	–	–	–	–	–
12,1 - Refuse Removal	–	–	–	–	–	–	–	–	–	–
12,2 - Refuse Sites	373	–	–	–	–	–	–	–	–	–
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–	–
12,4 - Refuse Removal (Head Office)	–	–	–	–	–	–	–	–	–	–
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**3,460**	**10,303**	**2,317**	**13,594**	**16,414**	**16,414**	**16,414**	–	–	–
13,1 - Sewerage: Networks	1,572	10,303	–	–	–	–	–	–	–	–
13,2 - Sewerage: Tank Services	1,615	–	160	–	–	–	–	–	–	–
13,3 - Sewerage: Treatment Works	273	–	2 157	13,594	16,414	16,414	16,414	–	–	–
13,4 - Sewerage: Networks (Head Office)	–	–	–	–	–	–	–	–	–	–
13,5 - Sewerage: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	**18,479**	**11,491**	**10,013**	–	**1,300**	**1,300**	**1,300**	**8,928**	**35,228**	**31,517**
14,1 - Water: Distribution	14,682	1,980	–	–	–	–	–	–	3,469	24,998
14,2 - Water: Treatment Works	3,798	9,512	10,013	–	1,300	1,300	1,300	**8,928**	31,759	6,520
14,3 - Water: Distribution (Head Office)	–	–	–	–	–	–	–	–	–	–
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Community Services	**1,761**	–	–	–	–	–	–	–	–	–
15,1 - Director: Development and Community Services	–	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–
15,3 - LED	–	–	–	–	–	–	–	–	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	–	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	–	–	–	–	–	–	–	–	–	–
15,8 - Town Administration	–	–	–	–	–	–	–	–	–	–
15,9 - Human Resources	–	–	–	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	–	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	1.761	–	–	–	–	–	–	–	–	–
15.14 - Fleet	–	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	–	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	–	–	–	–	–	–	–	–	–	–
15.20 - Community Halls	–	–	–	–	–	–	–	–	–	–
15.21 - Library Services	–	–	–	–	–	–	–	–	–	–
15.22 - Traffic Services	–	–	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	–	–	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	–	–	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**61,870**	**51,062**	**93,194**	**50,673**	**63,909**	**63,909**	**63,909**	**13,679**	**41,499**	**38,071**

Capital expenditure - Municipal Vote Single-year expenditure appropriation										
Vote 1 - Directorate Finance	**3,312**	**1,505**	**126**	**110**	**2,562**	**2,562**	**2,562**	**139**	**–**	**–**
1,1 - Asset Management	3,250	1,325	71	110	2,290	2,290	2,290	100	–	–
1,2 - Budget Office	–	–	–	–	–	–	–	–	–	–
1,3 - Financial Services	4	–	55	–	272	272	272	6	–	–
1,4 - Internal Audit	–	–	–	–	–	–	–	–	–	–
1,5 - Property Rates	–	–	–	–	–	–	–	–	–	–
1,6 - Risk Management	–	–	–	–	–	–	–	–	–	–
1,7 - SCM	58	179	–	–	–	–	–	33	–	–
1,8 - Valuation Services	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	**–**	**15,774**	**7,777**	**6,400**	**5,000**	**5,000**	**5,000**	**461**	**–**	**–**
2,1 - Cemeteries	–	1,859	11	–	–	–	–	–	–	–
2,2 - Libraries	–	253	–	–	–	–	–	–	–	–
2,3 - Community Services	–	–	–	–	400	400	400	56	–	–
2,4 - Town Administration	–	729	286	–	–	–	–	204	–	–
2,5 - Sustainable Development	–	–	55	–	50	50	50	–	–	–
2,6 - Fleet	–	2	7,419	6,400	4,550	4,550	4,550	167	–	–
2,7 - Property Services	–	–	–	–	–	–	–	–	–	–
2,8 - Sports and Culture	–	5,524	–	–	–	–	–	–	–	–
2,9 - Roads and Stormwater	–	6,283	–	–	–	–	–	–	–	–
2,10 - Parks and Gardens	–	–	–	–	–	–	–	24	–	–
2,11 - Disaster Management	–	–	–	–	–	–	–	–	–	–
2,12 - Pollution Control	–	–	–	–	–	–	–	–	–	–
2,13 - Nature Reserve	–	–	–	–	–	–	–	–	–	–
2,14 - Community Halls	–	–	–	–	–	–	–	–	–	–
2,15 - Traffic Services	–	114	8	–	–	–	–	10	–	–
2,16 - Law Enforcement	–	246	–	–	–	–	–	–	–	–
2,17 - Motor Licensing and Testing Station	–	764	–	–	–	–	–	–	–	–
2,18 - Animal Control and Pounds	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate services	**–**	**1,383**	**348**	**364**	**470**	**470**	**470**	**300**	**–**	**–**
3,1 - Administration: Planning	–	–	–	–	–	–	–	–	–	–
3,2 - Administration: Technical Services	–	–	–	–	–	–	–	–	–	–
3,3 - Community Halls	–	–	–	–	–	–	–	–	–	–
3,4 - Directorate: Corporate Services	–	–	–	–	–	–	–	–	–	–
3,5 - Human Resources	–	135	–	–	–	–	–	–	–	–
3,6 - IT Services	–	1,209	348	–	110	110	110	300	–	–
3,7 - Legal Services	–	–	–	–	–	–	–	–	–	–
3,8 - Property Services	–	–	–	–	–	–	–	–	–	–
3,9 - Corporate services	–	39	–	364	360	360	360	–	–	–
3,10 - Occupational Health and Safety	–	–	–	–	–	–	–	–	–	–
3,11 - Council Support	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	**11,721**	**13,080**	**125**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
4,1 - Electricity: Distribution	11,721	4,284	125	–	–	–	–	–	–	–
4,2 - Electricity: Street Lights	–	8,796	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	**–**	**15,853**	**1,745**	**8,209**	**34,909**	**34,909**	**34,909**	**91,406**	**107,888**	**76,040**
5,1 - Economic Development and Planning	–	20	–	–	–	–	–	–	–	–
5,2 - Human Settlements	–	14,682	1,116	8,209	34,024	34,024	34,024	91,406	107,888	76,040
5,3 - Informal Settlements	–	–	–	–	–	–	–	–	–	–
5,4 - Town Planning	–	11	–	–	–	–	–	–	–	–
5,5 - Building Control	–	–	–	–	–	–	–	–	–	–
5,6 - Property Management	–	–	–	–	–	–	–	–	–	–
5,7 - LED	–	1,140	629	–	884	884	884	–	–	–
5,8 - Tourism	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	**18**	**–**	**–**	**–**	**–**	**–**	**–**	**50**	**–**	**–**
6,1 - Administration: Towns	–	–	–	–	–	–	–	–	–	–
6,2 - Council General Expenses	–	–	–	–	–	–	–	–	–	–
6,3 - Municipal Manager	–	–	–	–	–	–	–	50	–	–
6,4 - Internal Audit	18	–	–	–	–	–	–	–	–	–
6,5 - Strategic Support and IDP	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
7,1 - Administration: Housing	–	–	–	–	–	–	–	–	–	–
7,2 - Informal Settlements	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation Servic	**19**	**45**	**–**	**–**	**450**	**450**	**450**	**1,100**	**–**	**–**
8,1 - Building Control	–	–	–	–	–	–	–	–	–	–
8,2 - IDP/SDBIP	–	–	–	–	–	–	–	–	–	–
8,3 - LED	–	–	–	–	–	–	–	–	–	–
8,4 - Property Management	–	–	–	–	–	–	–	–	–	–
8,5 - Tourism	–	–	–	–	–	–	–	–	–	–
8,6 - Town Plannning	4	–	–	–	–	–	–	–	–	–
8,7 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–
8,8 - Director: Technical Services and Planning	16	–	–	–	–	–	–	–	–	–
8,9 - Human Settlements	–	–	–	–	–	–	–	–	–	–
8.10 - Technical and Infrastructure Implementation Services	–	45	–	–	450	450	450	1,100	–	–

Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–
9,1 - Animal Control	–	–	–	–	–	–	–	–	–	–
9,2 - Disaster Management	–	–	–	–	–	–	–	–	–	–
9,3 - Law Enforcement	–	–	–	–	–	–	–	–	–	–
9,4 - Pound	–	–	–	–	–	–	–	–	–	–
9,5 - Traffic Services	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–
10,1 - Proclaimed Roads	–	–	–	–	–	–	–	–	–	–
10,2 - Roads	–	–	–	–	–	–	–	–	–	–
10,3 - Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–
11,1 - Nature Reserve	–	–	–	–	–	–	–	–	–	–
11,2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–
11,3 - Sport and Recreation	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	**6,393**	**1,376**	–	–	–	–	–	–	–	–
12,1 - Refuse Removal	6,311	289	–	–	–	–	–	–	–	–
12,2 - Refuse Sites	83	1,087	–	–	–	–	–	–	–	–
12,3 - Street Cleansing	–	–	–	–	–	–	–	–	–	–
12,4 - Refuse Removal (Head Office)	–	–	–	–	–	–	–	–	–	–
12,5 - Refuse Sites (Head Office)	–	–	–	–	–	–	–	–	–	–
12,6 - Street Cleansing (Head Office)	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	**27,597**	**8,556**	**3,472**	**10,793**	**7,335**	**7,335**	**7,335**	**22,159**	–	–
13,1 - Sewerage: Networks	–	192	3,305	10,793	7,335	7,335	7,335	6,529	–	–
13,2 - Sewerage: Tank Services	–	–	–	–	–	–	–	–	–	–
13,3 - Sewerage: Treatment Works	27,597	8,364	167	–	–	–	–	15,629	–	–
13,4 - Sewerage: Networks (Head Office)	–	–	–	–	–	–	–	–	–	–
13,5 - Sewerage: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–
13,6 - Sewerage: Tank Services (Head Office)	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	**17,791**	**17,532**	**2,040**	**12,281**	**3,589**	**3,589**	**3,589**	**1,563**	–	**4,728**
14,1 - Water: Distribution	17,791	17,224	2,040	5,000	2,500	2,500	2,500	1,563	–	–
14,2 - Water: Treatment Works	–	308	–	7,281	1,089	1,089	1,089	–	–	4,728
14,3 - Water: Distribution (Head Office)	–	–	–	–	–	–	–	–	–	–
14,4 - Water: Treatment Works (Head Office)	–	–	–	–	–	–	–	–	–	–
Vote 15 - Directorate Development and Community Services	**16,077**	–	–	–	–	–	–	**700**	–	–
15,1 - Director: Development and Community Services	227	–	–	–	–	–	–	–	–	–
15,2 - Council Support	–	–	–	–	–	–	–	–	–	–
15,3 - LED	1,146	–	–	–	–	–	–	700	–	–
15,4 - Tourism	–	–	–	–	–	–	–	–	–	–
15,5 - IT Services	107	–	–	–	–	–	–	–	–	–
15,6 - Legal Services	–	–	–	–	–	–	–	–	–	–
15,7 - Sports and Culture	441	–	–	–	–	–	–	–	–	–
15,8 - Town Administration	1,686	–	–	–	–	–	–	–	–	–
15,9 - Human Resources	–	–	–	–	–	–	–	–	–	–
15.10 - Risk Management	–	–	–	–	–	–	–	–	–	–
15.11 - Property Management	–	–	–	–	–	–	–	–	–	–
15.12 - Informal Settlements	17	–	–	–	–	–	–	–	–	–
15.13 - Roads and Stormwater	4,515	–	–	–	–	–	–	–	–	–
15.14 - Fleet	5,384	–	–	–	–	–	–	–	–	–
15.15 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–
15.16 - Disaster Management	4	–	–	–	–	–	–	–	–	–
15.17 - Pollution Control	–	–	–	–	–	–	–	–	–	–
15.18 - Nature Reserve	–	–	–	–	–	–	–	–	–	–
15.19 - Cemeteries	2	–	–	–	–	–	–	–	–	–
15.20 - Community Halls	–	–	–	–	–	–	–	–	–	–
15.21 - Library Services	634	–	–	–	–	–	–	–	–	–
15.22 - Traffic Services	45	–	–	–	–	–	–	–	–	–
15.23 - Law Enforcement	166	–	–	–	–	–	–	–	–	–
15.24 - Motor Licensing and Testing Station	1,609	–	–	–	–	–	–	–	–	–
15.25 - Animal Control and Pounds	15	–	–	–	–	–	–	–	–	–
15.26 - Sustainable Development	78	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**82,929**	**75,105**	**15,633**	**38,157**	**54,315**	**54,315**	**54,315**	**117,877**	**107,888**	**80,768**
Total Capital Expenditure	**144,799**	**126,167**	**108,827**	**88,830**	**118,224**	**118,224**	**118,224**	**131,556**	**149,387**	**118,839**
	–	–	–	–						

WC031 Theewaterskloof - Table A6 Budgeted Financial Position

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Current assets										
Cash and Cash Equivalents	85,916	16,383	17,624	7,964	8,060	8,060	8,060	10,151	21,435	28,762
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	82,024	90,017
Receivables from non-exchange transactions	22,691	23,362	26,928	38,014	29,844	29,844	29,844	29,468	29,080	28,679
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
Total current assets	**176,248**	**121,441**	**113,847**	**114,557**	**116,085**	**116,085**	**116,085**	**124,904**	**143,331**	**158,252**
Non current assets						–				
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	1,328,965	1,328,965	1,328,965	1,420,500	1,528,265	1,603,817
Biological assets	–	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–
Intangible assets	273	214	158	93	99	99	99	41	30	17
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	–	–	–	–	–	–	–	–	–	–
Total non current assets	**1,217,392**	**1,256,200**	**1,329,461**	**1,461,548**	**1,403,837**	**1,403,837**	**1,403,837**	**1,495,314**	**1,603,069**	**1,678,608**
TOTAL ASSETS	**1,393,640**	**1,377,641**	**1,443,309**	**1,576,105**	**1,519,922**	**1,519,922**	**1,519,922**	**1,620,219**	**1,746,400**	**1,836,859**
LIABILITIES				–		–				
Current liabilities			–	–		–				
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	221,608	199,237	177,264
Trade and other payables from non-exchange transactions	–	–	–	652	13,042	13,042	13,042	13,042	13,042	13,042
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
Total current liabilities	**180,865**	**270,790**	**301,204**	**374,159**	**335,335**	**335,335**	**335,335**	**308,295**	**285,837**	**262,405**
Non current liabilities				–		–				
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	176,559	191,680
Long term portion of trade payables	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	–	–	–	78,652	81,359	81,359	81,359	87,746	93,011	98,591
Total non current liabilities	**361,204**	**328,922**	**334,764**	**329,514**	**333,799**	**333,799**	**333,799**	**338,180**	**344,411**	**355,442**
TOTAL LIABILITIES	**542,069**	**599,712**	**635,968**	**703,673**	**669,135**	**669,135**	**669,135**	**646,475**	**630,248**	**617,846**
NET ASSETS	**851,571**	**777,929**		**–**	**850,788**	**850,788**	**850,788**	**973,744**	**1,116,152**	**1,219,013**
COMMUNITY WEALTH/EQUITY				–		–				
Accumulated surplus/(deficit)	781,543	723,213	781,765	872,432	850,788	850,788	850,788	973,744	1,116,152	1,219,013
Reserves and funds	50,052	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**831,596**	**723,213**	**781,765**	**872,432**	**850,788**	**850,788**	**850,788**	**973,744**	**1,116,152**	**1,219,013**

WC031 Theewaterskloof - Table A7 Budgeted Cash Flows

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Receipts										
Property rates	130,393	149,082	157,204	164,590	165,289	165,289	165,289	177,139	185,996	195,296
Service charges	228,345	265,235	296,988	307,731	319,897	319,897	319,897	352,542	377,787	404,934
Other revenue	16,807	23,566	22,421	56,218	48,047	48,047	48,047	38,903	40,456	42,071
Transfers and Subsidies - Operational	144,889	189,864	60,366	166,497	160,341	160,341	160,341	180,298	185,737	189,690
Transfers and Subsidies - Capital	53,130	77,999	103,395	72,237	30,487	30,487	30,487	33,210	36,086	37,217
Interest	10,653	6,135	7,918	9,391	6,246	6,246	6,246	6,011	6,249	6,500
Dividends	–	–	–	–	–	–	–	–	–	–
Payments				–		–				
Suppliers and employees	(586,937)	(606,299)	(577,538)	(643,794)	(628,181)	(628,181)	(628,181)	(710,228)	(752,283)	(802,492)
Finance charges	(14,073)	(21,623)	(16,637)	(24,274)	(33,274)	(33,274)	(33,274)	(14,591)	(11,638)	(9,915)
Transfers and Subsidies	(8,427)	(8,123)	(4,916)	(12,080)	(11,549)	(11,549)	(11,549)	(12)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(25,220)**	**75,837**	**49,202**	**96,516**	**57,303**	**57,303**	**57,303**	**63,272**	**68,391**	**63,302**
						–				
CASH FLOWS FROM INVESTING ACTIVITIES						–				
Receipts						–				
Proceeds on disposal of PPE	1,072	678	1,207	50	50	50	50	872	(0)	(0)
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 then 90 days) and Long Term Investments	–	–	–	–		–	–	–	–	–
Payments						–				
Capital assets	(142,504)	(124,363)	(41,146)	(88,780)	(33,783)	(33,783)	(33,783)	(42,299)	(41,499)	(42,799)
Retention (Capital)	–	–	–	–		–	–	–	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(141,433)**	**(124,731)**	**(33,782)**	**(89,422)**	**(33,734)**	**(33,734)**	**(33,734)**	**(41,427)**	**(41,499)**	**(42,799)**
CASH FLOWS FROM FINANCING ACTIVITIES						–				
Receipts										
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
Payments				–		–				
Repayment of borrowing	(17,646)	(21,298)	(14,896)	(21,257)	(33,477)	(33,477)	(33,477)	(20,114)	(15,987)	(13,573)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**86,587**	**(20,640)**	**(14,178)**	**–**	**(33,134)**	**(33,134)**	**(33,134)**	**(19,753)**	**(15,609)**	**(13,175)**
						–				
NET INCREASE/ (DECREASE) IN CASH HELD	**(80,066)**	**(69,534)**	**1,242**	**7,094**	**(9,565)**	**(9,565)**	**(9,565)**	**2,092**	**11,283**	**7,327**
Cash/cash equivalents at the year begin:	**165,982**	**85,916**	**16,383**	**11,736**	**17,624**	**17,624**	**17,624**	**8,060**	**10,151**	**21,435**
Cash/cash equivalents at the year end:	**85,916**	**16,383**	**17,624**	**18,830**	**8,060**	**8,060**	**8,060**	**10,151**	**21,435**	**28,762**

WC031 Theewaterskloof - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available										
Cash/cash equivalents at the year end	85,916	16,383	17,624	18,830	8,060	8,060	8,060	10,151	21,435	28,762
Other current investments > 90 days	–	–	–	–	–	–	–	–	–	–
Non current Investments	13,829	249	274	9,341	274	274	274	274	274	274
Cash and investments available:	**99,745**	**16,632**	**17,898**	**28,171**	**8,334**	**8,334**	**8,334**	**10,425**	**21,708**	**29,036**
Application of cash and investments										
Unspent conditional transfers	–	–	–	652	9,543	9,543	9,543	9,543	9,543	9,543
Unspent borrowing										
Statutory requirements										
Other working capital requirements	66,157	122,847	148,271	213,643	155,104	155,104	155,104	124,954	96,353	67,749
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	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:	**152,737**	**163,590**	**192,387**	**261,801**	**201,761**	**201,761**	**201,761**	**173,467**	**146,815**	**120,256**
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	**(52,992)**	**(146,959)**	**(174,489)**	**(233,630)**	**(193,428)**	**(193,428)**	**(193,428)**	**(163,042)**	**(125,106)**	**(91,220)**
Creditors transferred to Debt Relief - Non-Current portion	–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	**(52,992)**	**(146,959)**	**(174,489)**	**(233,630)**	**(193,428)**	**(193,428)**	**(193,428)**	**(163,042)**	**(125,106)**	**(91,220)**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

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

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements										
Debtors	51,326	74,098	68,616	75,765	91,633	91,633	91,633	96,654	102,884	109,515
Creditors due	117,483	196,945	216,887	289,408	246,737	246,737	246,737	221,608	199,237	177,264
Total	(66,157)	(122,847)	(148,271)	(213,643)	(155,104)	(155,104)	(155,104)	(124,954)	(96,353)	(67,749)
Debtors collection assumptions										
Balance outstanding - debtors	65,097	87,539	79,710	89,038	106,736	106,736	106,736	113,464	120,607	128,201
Estimate of debtors collection rate	78.8%	84.6%	86.1%	85.1%	85.8%	85.8%	85.8%	85.2%	85.3%	85.4%
Long term investments committed										
Balance (*Insert description; eg sinking fund*)										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement	50,052	–	–	–	–	–	–	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases			–	–	–	–	–	–	–	–
Employee Benefit reserve			–	–	–	–	–	–	–	–
Non-current Provisions reserve			–	–	–	–	–	–	–	–
Valuation reserve			–	–	–	–	–	–	–	–
Investment in associate account			–	–	–	–	–	–	–	–
Capitalisation			–	–	–	–	–	–	–	–
	50,052	–	–	–	–	–	–	–	–	–

Note:

6. Above reserves do not include Revaluation reserve. Revaluation reserve not required to be cash backed

WC031 Theewaterskloof - Table A9 Asset Management

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
CAPITAL EXPENDITURE									
Total New Assets	**68,898**	**58,057**	**81,438**	**45,762**	**83,274**	**83,274**	**100,372**	**110,201**	**98,038**
Roads Infrastructure	8,707	11,847	341	45,288	79,342	79,342	91,406	107,888	76,040
Storm water Infrastructure	3,559	8,108	–	–	–	–	–	–	–
Electrical Infrastructure	9,473	4,880	2,666	–	–	–	–	–	–
Water Supply Infrastructure	6,888	20,793	–	–	–	–	1,563	2,313	21,998
Sanitation Infrastructure	8,741	5,450	77,609	–	–	–	6,529	–	–
Solid Waste Infrastructure	6,311	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***43,679***	***51,079***	***80,616***	***45,288***	***79,342***	***79,342***	***99,498***	***110,201***	***98,038***
Community Facilities	874	2,587	–	–	450	450	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	***874***	***2,587***	–	–	***450***	***450***	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	865	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	***865***	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	152	1,521	451	50	2,237	2,237	390	–	–
Furniture and Office Equipment	1,387	770	363	374	515	515	120	–	–
Machinery and Equipment	20,210	2,099	8	50	730	730	364	–	–
Transport Assets	1,731	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	**10,572**	**6,829**	**309**	–	–	–	**91**	–	–
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1,075	6,551	62	–	–	–	–	–	–
Water Supply Infrastructure	7,456	–	247	–	–	–	–	–	–
Sanitation Infrastructure	50	54	–	–	–	–	–	–	–
Solid Waste Infrastructure	373	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***8,953***	***6,605***	***309***	–	–	–	–	–	–
Community Facilities	1,563	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	79	–	–	–	–	–	–	–
Community Assets	***1,563***	***79***	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	35	–	–	–	–	–	–	–
Furniture and Office Equipment	–	36	–	–	–	–	16	–	–
Machinery and Equipment	56	75	–	–	–	–	75	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	**65,328**	**61,281**	**27,079**	**43,068**	**34,950**	**34,950**	**31,094**	**39,186**	**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	8,928	32,915	14,247
Sanitation Infrastructure	30,368	21,838	15,802	31,668	24,838	24,838	15,614	–	–
Solid Waste Infrastructure	83	1,087	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***58,355***	***54,475***	***17,907***	***36,668***	***28,638***	***28,638***	***25,242***	***39,186***	***20,801***
Community Facilities	727	1,140	640	–	884	884	1,800	–	–
Sport and Recreation Facilities	441	5,445	1,114	–	877	877	4,051	–	–
Community Assets	***1,169***	***6,585***	***1,754***	**–**	***1,762***	***1,762***	***5,851***	**–**	**–**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**422**	**145**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**–**	**76**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**5,382**	**–**	**7,419**	**6,400**	**4,550**	**4,550**	**–**	**–**	**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	**144,799**	**126,167**	**108,827**	**88,830**	**118,224**	**118,224**	**131,556**	**149,387**	**118,839**
Roads Infrastructure	13,411	18,616	341	45,288	79,342	79,342	91,406	107,888	76,040
Storm water Infrastructure	3,559	8,108	–	–	–	–	–	–	–
Electrical Infrastructure	12,332	17,827	3,040	–	–	–	700	6,271	6,554
Water Supply Infrastructure	35,760	39,179	2,040	5,000	3,800	3,800	10,491	35,228	36,245
Sanitation Infrastructure	39,158	27,342	93,411	31,668	24,838	24,838	22,144	–	–
Solid Waste Infrastructure	6,766	1,087	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***110,987***	***112,159***	***98,832***	***81,956***	***107,980***	***107,980***	***124,740***	***149,387***	***118,839***
Community Facilities	3,165	3,727	640	–	1,334	1,334	1,800	–	–
Sport and Recreation Facilities	441	5,524	1,114	–	877	877	4,051	–	–
Community Assets	***3,606***	***9,251***	***1,754***	**–**	***2,212***	***2,212***	***5,851***	**–**	**–**
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	865	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	***865***	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**152**	**1,556**	**451**	**50**	**2,237**	**2,237**	**390**	**–**	**–**
Furniture and Office Equipment	**1,809**	**951**	**363**	**374**	**515**	**515**	**136**	**–**	**–**
Machinery and Equipment	**20,266**	**2,250**	**8**	**50**	**730**	**730**	**439**	**–**	**–**
Transport Assets	**7,113**	**–**	**7,419**	**6,400**	**4,550**	**4,550**	**–**	**–**	**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	**144,799**	**126,167**	**108,827**	**88,830**	**118,224**	**118,224**	**131,556**	**149,387**	**118,839**

ASSET REGISTER SUMMARY - PPE (WDV)	1,202,754	1,250,872	1,393,787	1,447,076	1,396,326	1,396,326	1,487,803	1,595,557	1,671,096
Roads Infrastructure	160,201	142,124	150,945	192,013	223,381	223,381	310,601	414,137	485,649
Storm water Infrastructure	43,877	61,306	60,813	60,320	48,955	48,955	48,467	47,960	47,432
Electrical Infrastructure	133,572	151,327	152,235	148,656	140,469	140,469	137,466	139,886	142,435
Water Supply Infrastructure	205,210	232,793	229,110	226,859	224,270	224,270	227,562	255,303	283,762
Sanitation Infrastructure	334,579	333,161	468,095	490,735	439,052	439,052	451,888	442,208	432,141
Solid Waste Infrastructure	67,829	69,643	66,059	62,475	55,744	55,744	46,935	37,774	28,245
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***945,269***	***990,353***	***1,127,257***	***1,181,058***	***1,131,872***	***1,131,872***	***1,222,920***	***1,337,268***	***1,419,665***
Community Assets	278	246	5,358	5,235	2,306	2,306	8,157	8,157	8,157
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	86,708	85,643
Biological or Cultivated Assets	–	–	–			–	–	–	–
Intangible Assets	273	214	154	93	99	99	**41**	**30**	**17**
Computer Equipment	**5,643**	**6,321**	**6,642**	**5,930**	**6,763**	**6,763**	**6,454**	**5,727**	**4,971**
Furniture and Office Equipment	**5,376**	**5,677**	**4,342**	**4,108**	**4,768**	**4,768**	**4,325**	**3,722**	**3,095**
Machinery and Equipment	**6,490**	**6,369**	**5,590**	**4,848**	**5,169**	**5,169**	**4,837**	**4,036**	**3,203**
Transport Assets	**43,889**	**42,507**	**47,184**	**50,466**	**47,539**	**47,539**	**44,243**	**40,816**	**37,251**
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	–	–	–	–	–	–			
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	1,202,754	1,250,872	1,393,787	1,447,076	1,396,326	1,396,326	1,487,803	1,595,557	1,671,096
EXPENDITURE OTHER ITEMS	**153,848**	**194,750**	**166,986**	**184,222**	**188,152**	**188,152**	**192,645**	**203,042**	**214,105**
Depreciation	32,476	34,188	41,321	35,541	43,848	43,848	40,079	41,633	43,300
Repairs and Maintenance by Asset Class	**121,372**	**160,562**	**125,666**	**148,681**	**144,304**	**144,304**	**152,566**	**161,409**	**170,805**
Roads Infrastructure	25,447	41,776	26,062	28,898	27,192	27,192	31,891	33,935	36,117
Storm water Infrastructure	84	26	30	210	156	156	260	270	281
Electrical Infrastructure	13,609	13,604	12,053	15,283	13,612	13,612	14,702	15,635	16,630
Water Supply Infrastructure	18,914	26,083	17,986	21,459	21,714	21,714	22,113	23,390	24,747
Sanitation Infrastructure	27,303	35,759	32,070	34,231	34,493	34,493	33,473	35,486	37,630
Solid Waste Infrastructure	3,683	2,135	3,327	4,718	3,750	3,750	2,621	2,779	2,947
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***89,039***	***119,382***	***91,528***	***104,798***	***100,917***	***100,917***	***105,060***	***111,496***	***118,353***
Community Facilities	15,983	15,197	11,244	13,604	12,438	12,438	15,110	16,042	17,034
Sport and Recreation Facilities	429	1,645	159	394	612	612	288	300	312
Community Assets	***16,412***	***16,842***	***11,403***	***13,998***	***13,051***	***13,051***	***15,398***	***16,341***	***17,346***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	24	11	–	–	–	–	31	32	33
Non-revenue Generating	–	–	21	40	50	50	31	32	33
Investment properties	***24***	***11***	***21***	***40***	***50***	***50***	***61***	***63***	***66***
Operational Buildings	8,743	8,342	6,816	10,533	11,245	11,245	11,903	12,558	13,253
Housing	1,394	1,705	839	818	706	706	744	774	805
Other Assets	***10,137***	***10,047***	***7,655***	***11,352***	***11,950***	***11,950***	***12,647***	***13,332***	***14,057***
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	8,324	8,777	9,905	9,806	9,806	10,139	10,545	10,967
Intangible Assets	–	***8,324***	***8,777***	***9,905***	***9,806***	***9,806***	***10,139***	***10,545***	***10,967***
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	**236**	**223**	**217**	**206**	**206**	**206**	**222**	**230**	**240**
Machinery and Equipment	**990**	**888**	**1,812**	**764**	**1,108**	**1,108**	**950**	**988**	**1,027**
Transport Assets	**4,533**	**4,845**	**4,252**	**7,618**	**7,217**	**7,217**	**8,089**	**8,413**	**8,749**
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	153,848	194,750	166,986	184,222	188,152	188,152	192,645	203,042	214,105
Renewal and upgrading of Existing Assets as % of to	*52.4%*	*54.0%*	*25.2%*	*48.5%*	*29.6%*	*29.6%*	*23.7%*	*26.2%*	*17.5%*
Renewal and upgrading of Existing Assets as % of de	*233.7%*	*199.2%*	*66.3%*	*121.2%*	*79.7%*	*79.7%*	*77.8%*	*94.1%*	*48.0%*
R&M as a % of PPE & Investment Property	*10.1%*	*12.2%*	*8.4%*	*9.6%*	*9.6%*	*9.6%*	*9.6%*	*9.5%*	*9.6%*
Renewal and upgrading and R&M as a % of PPE and i	*16.4%*	*17.6%*	*10.4%*	*12.6%*	*12.1%*	*12.1%*	*11.7%*	*11.9%*	*10.8%*

WC031 Theewaterskloof - Table A10 Basic service delivery measurement

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
Household service targets									
Water:									
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)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	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
Below Minimum Service Level sub-total	2,698	2,773	2,856	2,120	2,120	2,120	1,970	1,770	1,814
Total number of households	**61,244**	**63,076**	**65,327**	**66,497**	**66,497**	**66,497**	**68,279**	**70,067**	**71,819**
Sanitation/sewerage:									
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
Minimum Service Level and Above sub-total	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
Below Minimum Service Level sub-total	1,588	1,588	1,140	630	630	630	630	630	646
Total number of households	**41,987**	**42,966**	**43,787**	**43,898**	**43,898**	**43,898**	**44,496**	**45,117**	**46,245**
Energy:									
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
Minimum Service Level and Above sub-total	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	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**7,840**	**7,650**	**7,650**	**8,539**	**8,539**	**8,539**	**8,539**	**8,539**	**8,539**
Refuse:									
Removed at least once a week	42,915	43,926	43,926	–	–	–	43,926	43,926	43,926
Minimum Service Level and Above sub-total	42,915	43,926	43,926	–	–	–	43,926	43,926	43,926
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**42,915**	**43,926**	**43,926**	**–**	**–**	**–**	**43,926**	**43,926**	**43,926**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)	–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)	–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)	–	–	–	–	–	–	–	–	–
Informal Settlements	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	(11,869)	(13,510)	(14,977)	(16,051)	(15,483)	(15,483)	(15,483)	(16,722)	(18,059)
Sanitation (free sanitation service to **indigent households**)	(13,450)	(13,672)	(14,934)	(15,677)	(14,805)	(14,805)	(14,805)	(15,471)	(16,090)
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)	(7,787)
Refuse (removed once a week **for indigent households**)	(15,079)	(15,392)	(16,764)	(17,592)	(16,618)	(16,618)	(16,618)	(18,599)	(19,343)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**(45,554)**	**(48,707)**	**(53,091)**	**(56,991)**	**(53,582)**	**(53,582)**	**(53,582)**	**(58,002)**	**(61,279)**
Highest level of free service provided per household									
Property rates (R value threshold)	100,000	100,000	100,000	100,000	100,000	100,000	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)	250	250	250	250	250	250	280	290	299
Revenue cost of subsidised services provided (R'000)									
Property rates **(tariff adjustment) (impermissable values per section 17 of MPRA)**	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**	(9,633)	(9,763)	(11,737)	(18,698)	(1,229)	(1,229)	(1,229)	(1,290)	(1,355)
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**(9,633)**	**(9,763)**	**(11,737)**	**(18,698)**	**(1,229)**	**(1,229)**	**(1,229)**	**(1,290)**	**(1,355)**

WC031 Theewaterskloof - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity										
Appliance Maintenance	-	-	-	-	-	-	-	-	-	-
Availability Charges	1,366	-	-	-	-	-	-	-	-	-
Connection/Reconnection	855	439	505	612	6,868	6,868	6,868	7,417	8,011	8,652
Electricity Distribution Revenue for Services	-	-	-	-	-	-	-	-	-	-
Electricity Sales	116,971	137,535	156,543	177,138	165,789	165,789	165,789	179,052	193,376	208,846
Joint Pole Usage	-	-	-	-	-	-	-	-	-	-
Meter Compliance Testing	-	-	-	-	-	-	-	-	-	-
Meter Reading Fees	-	-	-	-	-	-	-	-	-	-
Notice Revenues	-	-	-	-	-	-	-	-	-	-
Temporary Service Plant	-	-	-	-	-	-	-	-	-	-
Total Service charges - Electricity	119,192	137,974	157,047	177,750	172,657	172,657	172,657	186,470	201,387	217,498
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)	(5,156)	(6,133)	(6,416)	(7,672)	(6,676)	(6,676)	(6,676)	(7,210)	(7,787)	(8,410)
Net Service charges - Electricity	114,037	131,841	150,632	170,078	165,981	165,981	165,981	179,259	193,600	209,088
Service charges - Water										
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	2,040	2,203
Industrial Water	18,450	20,777	24,159	24,746	33,149	33,149	33,149	35,801	38,665	41,758
Meter Reading Fees	-	-	-	-	-	-	-	-	-	-
Sale	70,342	79,569	87,318	93,676	96,584	96,584	96,584	104,311	112,656	121,668
Urban Higher Level Service	-	-	-	-	-	-	-	-	-	-
Total Service charges - Water	91,246	101,518	113,159	119,771	131,482	131,482	131,482	142,001	153,361	165,629
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	-	-	-		-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	(11,869)	(13,510)	(14,977)	(16,051)	(15,483)	(15,483)	(15,483)	(16,722)	(18,059)	(19,504)
Net Service charges - Water	79,377	88,007	98,182	103,720	115,999	115,999	115,999	125,279	135,301	146,125
Service charges - Waste Water Management										
Agricultural and Rural	-	-	-	-	-	-	-	-	-	-
Availability Charges	869	-	-	-	-	-	-	-	-	-
Connection/Reconnection (Waste Water)	208	140	193	248	189	189	189	198	205	214
Higher Level Service	-	-	-	-	-	-	-	-	-	-
Industrial Effluent	5,306	7,040	9,274	10,212	9,732	9,732	9,732	10,170	10,577	11,000
Industrial Waste Water	-	-	-	-	-	-	-	-	-	-
Pump/Removal of Waste Water	-	-	-	-	2,275	2,275	2,275	2,377	2,472	2,571
Sanitation Charges	47,581	49,525	51,839	54,958	52,597	52,597	52,597	54,964	57,162	59,449
Treatment of Effluent	-	-	-	-	-	-	-	-	-	-
Total Service charges - Waste Water Management	53,964	56,705	61,306	65,418	64,793	64,793	64,793	67,709	70,417	73,234
Less Revenue Foregone (in excess of free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)	(13,450)	(13,672)	(14,934)	(15,677)	(14,805)	(14,805)	(14,805)	(15,471)	(16,090)	(16,734)
Net Service charges - Waste Water Management	40,514	43,033	46,372	49,742	49,988	49,988	49,988	52,237	54,327	56,500
Service charges - Waste Management										
Availability Charges	710	-	-	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-	-	-
Disposal Facilities	2,353	2,587	2,904	2,986	2,712	2,712	2,712	3,035	3,157	3,283
Refuse Bags		-	-	-	-	-	-	-	-	-
Refuse Removal	51,873	55,264	58,272	61,154	60,509	60,509	60,509	67,722	70,431	73,248
Skip		-	-	-	-	-	-	-	-	-
Waste Bins		-	-	-	-	-	-	-	-	-
Total refuse removal revenue	54,937	57,851	61,176	64,140	63,221	63,221	63,221	70,757	73,587	76,531
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)	(15,079)	(15,392)	(16,764)	(17,592)	(16,618)	(16,618)	(16,618)	(18,599)	(19,343)	(20,117)
Net Service charges - Waste Management	39,858	42,459	44,412	46,549	46,603	46,603	46,603	52,158	54,244	56,414
Sales of Goods and Rendering of Services										
Academic Services	-	-	-	-	-	-	-	-	-	-
Advertisements	263	7	264	207	7	7	7	1	1	1
Amendment Fees	-	-	-	-	-	-	-	-	-	-
Application Fees for Land Usage	-	-	-	-	4,975	4,975	4,975	13,312	13,845	14,399
Building Plan Approval	1,467	1,509	2,175	1,560	2,005	2,005	2,005	1,850	1,924	2,001
Building Plan Clause Levy	518	460	829	461	100	100	100	80	83	87
Buyers Card	-	-	-	-	-	-	-	-	-	-
Camping Fees	-	-	-	-	-	-	-	-	-	-
Cemetery and Burial	686	645	800	750	750	750	750	750	780	811
Cleaning and Removal	-	-	-	-	-	-	-	-	-	-
Clearance Certificates	231	239	231	300	300	300	300	240	250	260
Computer Services	-	-	-	-	-	-	-	-	-	-
Day Care Fees	-	-	-	-	-	-	-	-	-	-
Demolition Application Fees	-	-	-	-	-	-	-	-	-	-
Development Charges	-	-	-	-	-	-	-	-	-	-
Domestic Services	-	-	-	-	-	-	-	-	-	-
Drainage Fees	-	-	-	-	-	-	-	-	-	-

Encroachment Fees	63	67	67	70	70	70	70	100	104	108
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	313	326
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	96
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	-	-	-	22,704	560	560	560	200	208	216
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	-	-	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	3,338	3,193	4,482	26,616	8,888	8,888	8,888	16,956	17,634	18,339
Agency Services										
District Municipalities										
Eastern Cape	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-	-	-
National										
AARTO	-	-	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-	-	-
Provincial										
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	8,623	8,968
Total Provincial	7,636	7,938	8,352	8,417	8,417	8,417	8,417	8,291	8,623	8,968
Total Agency Services	7,636	7,938	8,352	8,417	8,417	8,417	8,417	8,291	8,623	8,968
Interest - Deemed Interest	-	-	-			-				
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies										
Electricity	-	693	470	559	2,118	2,118	2,118	2,287	2,470	2,668
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	176	183
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-	-
Waste Management	-	8,288	8,492	9,289	8,740	8,740	8,740	9,782	10,173	10,580
Waste Water Management	-	7,338	7,454	8,157	7,623	7,623	7,623	7,966	8,285	8,616
Water	-	6,825	7,030	7,727	7,737	7,737	7,737	8,356	9,024	9,746
Shared Services	-	-	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	23,463	23,411	24,800	27,661	26,380	26,380	26,380	28,561	30,129	31,794
Interest earned from Current and Non Current Assets										
Bank Accounts	5,872	4,919	-	4,900	2,000	2,000	2,000	1,549	1,610	1,675
Financial Assets	121	254	205	269	200	200	200	220	220	220
Short Term Investments and Call Accounts	5,476	978	3,280	1,000	1,100	1,100	1,100	1,000	1,000	1,000
Total Interest earned from Current and Non Current Assets	11,469	6,151	3,484	6,169	3,300	3,300	3,300	2,769	2,830	2,895
Dividends										
External Investment	-	-	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land										
Land	-	-	-	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Total Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets										
Market Related	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	1,855	2,039	2,097	2,076	1,826	1,826	1,826	1,000	1,040	1,082
Property Plant and Equipment	-	-	-	-	250	250	250	300	312	324
Total Market Related	1,855	2,039	2,097	2,076	2,076	2,076	2,076	1,300	1,352	1,406
Non-market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Property Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Non-market Related	-	-	-	-	-	-	-	-	-	-
Total Rental from Fixed Assets	1,855	2,039	2,097	2,076	2,076	2,076	2,076	1,300	1,352	1,406
Licences or Permits										
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	75	75
Total Licences or Permits	4	2	71	76	76	76	76	76	76	76
Special Rating Levies										
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	-	-	-	-	-	-	-	-	-	-
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	-	-	-	-	-	-	-	-	-	-
Development Charges	797	211	1,115	1,000	1,000	1,000	1,000	1,000	1,040	1,082
Operational Revenue										
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	2,184	2,271
Commission	355	2	-	78	83	83	83	100	104	108
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	41	31	95	50	50	50	50	70	73	76
Inspection Fees	-	-	-	-	-	-	-	-	-	-
Insurance Refund	-	952	938	695	695	695	695	500	520	541
Merchandising, Jobbing and Contracts	104	-	2	2	372	372	372	372	386	402
Recovery Maintenance	-	-	-	-	1	1	1	1	1	1
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	50	50	50	20	21	22
Sale of Property	-	-	-	-	-	-	-	-	-	-
Skills Development Levy Refund	-	-	-	-	-	-	-	-	-	-
Staff and Councillors Recoveries	-	-	31	-	1,072	1,072	1,072	558	580	603
Total Operational Revenue	19,004	19,281	3,888	3,055	4,427	4,427	4,427	3,725	3,874	4,029
Non-Exchange revenue	19,801	19,492	5,003	4,055						
Property Rates	-									
Agricultural Properties	22,003	25,658	37,631	40,481	40,466	40,466	40,466	42,489	44,614	46,844
Business and Commercial Properties	32,664	42,431	43,513	51,809	45,544	45,544	45,544	47,821	50,212	52,723
Industrial Properties	3,599	4,824	4,888	5,487	5,396	5,396	5,396	5,666	5,949	6,247
Mining Properties	67	42	44	47	47	47	47	49	52	54
Public Benefit Organisations	139	91	95	167	97	97	97	102	107	112
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	12,847	13,490
Residential Properties	59,343	69,721	73,161	78,831	65,814	65,814	65,814	69,105	72,560	76,188
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	3,269	3,432
Total Property Rates	145,986	163,378	173,084	191,769	171,982	171,982	171,982	180,581	189,610	199,091
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)	(1,355)	(1,423)
Net Property Rates	136,354	153,616	161,347	173,070	170,753	170,753	170,753	179,291	188,255	197,668
Surcharges and Taxes										
Surcharges	-	1,895	1,884	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	-	1,895	1,884	-	-	-	-	-	-	-
Fines, Penalties and Forfeits										
Fines	35,670	20,704	28,386	27,649	43,202	43,202	43,202	43,521	45,262	47,072
Forfeits	-	-	-	-	575	575	575	0	0	0
Penalties	-	91	134	164	164	164	164	150	156	162
Total Fines, Penalties and Forfeits	35,670	20,795	28,520	27,812	43,941	43,941	43,941	43,671	45,418	47,235
Licences or Permits										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	-	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	11,201	11,201	11,201	84,964	57,200	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	11,201	11,201	11,201	84,964	57,200	-
Monetary Allocations										
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	158,489	158,489	158,489	166,759	173,561	177,245
National Revenue Fund	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	60	60	60	-	-	-
Provincial Government	14,706	11,354	14,662	24,295	16,070	16,070	16,070	13,539	12,176	12,445
Public Corporations	270	714	449	-	-	-	-	-	-	-
Total Monetary Allocations	144,515	153,872	163,406	182,290	174,951	174,951	174,951	180,298	185,737	189,690
Total Transfer and subsidies - Operational	144,515	153,872	163,406	182,290	186,152	186,152	186,152	265,262	242,937	189,690
Interest Receivables										
Property Rates	-	5,018	4,020	4,554	3,679	3,679	3,679	3,863	4,056	4,259
Service Charges										
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Total Interest Receivables	-	5,018	4,020	4,554	3,679	3,679	3,679	3,863	4,056	4,259

Fuel Levy (RSC Replacement Grant)	-	-								
Operational Revenue - Service Charges										
Electricity - Availability Charges	514	1,547	1,719	8,000	1,993	1,993	1,993	2,152	2,325	2,511
Waste Management - Availability Charges	-	750	764	791	822	822	822	920	957	995
Waste Water Management - Availability Charges	-	904	926	953	962	962	962	1,005	1,046	1,087
Water - Availability Charges	-	2,049	2,128	2,259	2,270	2,270	2,270	2,452	2,648	2,860
Total Operational Revenue - Service Charges	514	5,250	5,537	12,003	6,047	6,047	6,047	6,529	6,975	7,453
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	395	-	-	114	114	114	114	872	-	-
Total Disposal of Fixed and Intangible Assets	395	-	-	114	114	114	114	872	-	-
Other Gains										
Debt waived	-	-	-	-	15,400	15,400	15,400	15,000	-	-
Discontinued Operations and Disposals of Non-current A	-	-	-	-	-	-	-	-	-	-
Inventory										
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-
Increase to net-realisable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	426	465	-	465	465	465	465	465	465	465
Medical	4,875	-	-	5,081	3,175	3,175	3,175	3,175	3,175	3,175
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	5,301	465	-	5,546	3,640	3,640	3,640	3,640	3,640	3,640
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	5,301	465	-	5,546	3,640	3,640	3,640	3,640	3,640	3,640
Foreign Exchange	-	-	-	-	200	200	200	200	200	200
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Gains	5,301	465	-	5,546	19,240	19,240	19,240	18,840	3,840	3,840
Discontinued Operations		-								
Total Revenue	664,099	708,476	752,602	850,549	863,062	863,062	863,062	989,939	994,511	986,860
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	154,029	175,352	178,274	212,494	197,719	197,719	197,719	214,473	229,475	245,564
Bonuses	12,293	13,458	14,085	16,949	17,776	17,776	17,776	17,227	18,434	19,729
Allowance										
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-
Cellular and Telephone	991	955	906	1,190	1,169	1,169	1,169	1,192	1,278	1,370
Housing Benefits	1,012	1,114	1,848	1,075	1,183	1,183	1,183	1,076	1,152	1,234
Non-pensionable	-	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	10,628	11,538	11,359	14,031	12,896	12,896	12,896	13,973	14,973	16,046
Voluntary Work	-	-	-	-	-	-	-	-	-	-
Total Allowance	12,631	13,607	14,113	16,296	15,247	15,247	15,247	16,241	17,404	18,650
Service Related Benefits										
Acting	2,703	3,134	3,473	185	3,142	3,142	3,142	597	641	687
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	536	575
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	1,076	1,091	1,105	1,780	1,964	1,964	1,964	1,626	1,737	1,857
Overtime	12,751	16,592	11,187	6,533	11,284	11,284	11,284	9,461	10,147	10,883
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	7,396	8,108	6,746	3,985	7,719	7,719	7,719	3,517	3,772	4,045
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing	-	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	25,599	33,175	27,462	13,639	29,408	29,408	29,408	15,701	16,833	18,047
Total Salaries and Allowances	204,552	235,592	233,934	259,379	260,150	260,150	260,150	263,642	282,145	301,990
Social Contributions										
Bargaining Council	86	92	96	111	101	101	101	114	122	130
Group Life Insurance	2,341	2,761	3,078	3,935	3,574	3,574	3,574	3,672	3,929	4,204
Medical	9,454	10,213	10,732	11,630	11,836	11,836	11,836	11,698	12,513	13,387
Pension	26,450	28,041	29,810	36,611	34,154	34,154	34,154	36,570	39,232	42,081
Unemployment Insurance	1,439	1,518	1,479	1,486	1,503	1,503	1,503	1,508	1,612	1,725
Total Social Contributions	39,769	42,625	45,196	53,774	51,168	51,168	51,168	53,562	57,408	61,527
Post-retirement Benefit										
Medical	2,669	(2,832)	2,379	2,669	2,377	2,377	2,377	2,669	2,863	3,070
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	2,669	(2,832)	2,379	2,669	2,377	2,377	2,377	2,669	2,863	3,070
Sub-Total	246,990	275,384	281,509	315,821	313,696	313,696	313,696	319,873	342,416	366,587
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-	-
Total Employee Related Cost	246,990	275,384	281,509	315,821	313,696	313,696	313,696	319,873	342,416	366,587
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	11,497	11,393	11,599	13,349	13,349	13,349	13,349	13,130	13,655	14,201
Cell phone Allowance	1,015	1,415	1,260	1,326	1,326	1,326	1,326	1,406	1,462	1,521
Housing Allowance	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	174	270	204	240	240	240	240	41	43	44
Office-bearer Allowance	-	-	-	-	-	-	-	-	-	-
Out of pocket Expenses	-	-	-	-	-	-	-	-	-	-
Travelling Allowance	-	-	-	-	-	-	-	-	-	-
Use of Personal Facilities	-	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	12,686	13,078	13,063	14,915	14,915	14,915	14,915	14,577	15,160	15,767
Social Contributions										
Medial Aid Benefits	-	112	85	102	102	102	102	37	39	40
Pension Fund Contributions	-	-	-	-	-	-	-	-	-	-
Total Social Contributions	-	112	85	102	102	102	102	37	39	40
Total Remuneration of Councillors	12,686	13,189	13,148	15,017	15,017	15,017	15,017	14,614	15,199	15,807
Bulk Purchases - Electricity										
ESKOM	87,774	101,021	120,104	139,207	139,202	139,202	139,202	152,134	167,347	184,082
Independent Power Producers										
Green Electricity										
Green Charges	-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-
Total Green Electricity	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc	-	-	-	-	5	5	5	7	7	8
Total Independent Power Producers	-	-	-	-	5	5	5	7	7	8
Self Generation	-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Total Bulk Purchases - Electricity	87,774	101,021	120,104	139,207	139,207	139,207	139,207	152,140	167,354	184,089
Inventory Consumed										
Agricultural	-	-	-	-	-	-	-	-	-	-

Consumables	-	-	-		2,744	2,744	2,744	2,839	2,942	3,057
Finished Goods	-	-	-		-	-	-	-	-	-
Housing Stock	-	-	-		-	-	-	-	-	-
Land	-	-	-		-	-	-	-	-	-
Materials and Supplies	14,390	18,074	11,139	16,823	13,096	13,096	13,096	12,865	13,376	13,908
Water	20,730	22,253	28,572	24,967	30,000	30,000	30,000	28,698	30,994	33,474
Sub-total	35,121	40,327	39,711	41,790	45,840	45,840	45,840	44,402	47,312	50,440
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed	35,121	40,327	39,711	41,790	45,840	45,840	45,840	44,402	47,312	50,440
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity	2,613	(1,133)	1,421	1,461	1,886	1,886	1,886	1,808	1,989	2,188
Shared Services	-	-	-	-	-	-	-	-	-	-
Waste Management	13,285	12,935	13,103	15,774	11,400	11,400	11,400	11,260	11,823	12,414
Waste Water Management	11,159	10,588	11,741	13,755	11,416	11,416	11,416	10,532	11,059	11,612
Water	19,847	22,436	21,585	26,556	19,446	19,446	19,446	18,521	20,003	21,603
Non Specific Accounts	-	-	-	-	27,752	27,752	27,752	26,883	27,958	29,077
Total Trade and Other Receivables from Exchange Trans	46,904	44,826	47,850	57,546	71,900	71,900	71,900	69,004	72,831	76,893
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General	4,434	3,901	3,920	5,965	3,426	3,426	3,426	3,234	3,396	3,565
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	-	-	-	-	-	-	-	-	-	-
Total Property Rates	4,434	3,901	3,920	5,965	3,426	3,426	3,426	3,234	3,396	3,565
Service Charges										
Service Charges General	27,416	24,163	22,995	24,058	-	-	-	-	-	-
Electricity	-	-	-		-	-	-	-	-	-
Waste Management	-	-	-		-	-	-	-	-	-
Waste Water Management	-	-	-		-	-	-	-	-	-
Water	-	-	-		-	-	-	-	-	-
Total Service Charges	27,416	24,163	22,995	24,058	-	-	-	-	-	-
Non Specific Accounts	20,848	15,898	25,696	29,023	35,588	35,588	35,588	35,588	37,012	38,492
Total Other Receivables from Non-exchange Revenue	52,699	43,961	52,611	59,046	39,014	39,014	39,014	38,822	40,407	42,057
Total Debt Impairment	99,603	88,788	100,461	116,591	110,914	110,914	110,914	107,826	113,239	118,950
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets	59	59	57	61	975	975	975	58	11	13
Total Amortisation	59	59	57	61	975	975	975	58	11	13
Depreciation										
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	727	756
Electrical Infrastructure	3,521	3,727	4,130	3,579	3,888	3,888	3,888	3,703	3,851	4,005
Furniture and Office Equipment	737	645	647	607	15,526	15,526	15,526	580	603	627
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	801	833
Other Assets	1,713	982	1,532	1,923	985	985	985	984	1,024	1,065
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	4,330	4,209	4,626	4,221	4,293	4,293	4,293	4,186	4,353	4,527
Sanitation Infrastructure	5,644	9,545	9,798	9,397	3,164	3,164	3,164	9,307	9,680	10,067
Solid Waste Infrastructure	4,261	2,421	7,428	3,584	1,550	1,550	1,550	3,099	3,223	3,352
Storm water Infrastructure	487	490	570	493	489	489	489	488	508	528
Transport Assets	2,782	2,838	2,611	2,748	3,454	3,454	3,454	3,296	3,428	3,565
Water Supply Infrastructure	6,954	7,556	8,239	7,252	1,919	1,919	1,919	7,199	7,487	7,786
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Depreciation	32,417	34,129	41,264	35,481	37,163	37,163	37,163	34,311	35,683	37,111
Capital Impairment Losses and Reversals										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Construction Work-in-progress	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Rails Infrastructure	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	5,710	5,710	5,710	5,710	5,938	6,176
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment	-	-	-	-	5,710	5,710	5,710	5,710	5,938	6,176
Total Capital Impairment Losses and Reversals	-	-	-	-	5,710	5,710	5,710	5,710	5,938	6,176
Total Depreciation, Amortisation and Impairment	32,476	34,188	41,321	35,541	43,848	43,848	43,848	40,079	41,633	43,300
Interest, Dividends and Rent on Land										
Dividends Paid	-	-	-	-	-	-	-	-	-	-
Interest Paid	32,479	41,699	47,204	47,551	54,459	54,459	54,459	52,465	35,071	33,930
Rent on Land	-	-	-	-	-	-	-	-	-	-
Total Interest, Dividends and Rent on Land	32,479	41,699	47,204	47,551	54,459	54,459	54,459	52,465	35,071	33,930
Contracted Services										
Consultants and Professional Services	9,589	9,990	9,952	14,421	11,775	11,775	11,775	11,742	12,179	12,706
Contractors	84,452	115,224	36,497	33,545	41,708	41,708	41,708	40,352	41,979	43,649
Outsourced Services	28,652	16,694	12,115	12,464	10,608	10,608	10,608	14,958	12,051	12,679
Total Contracted Services	122,692	141,907	58,563	60,429	64,090	64,090	64,090	67,052	66,209	69,034
Transfers and Subsidies										
Capital										
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-	-	-	-	-
Operational										
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	8,528	1,952	5,501	12,080	11,549	11,549	11,549	84,976	57,200	-

Total Operational	8,528	1,952	5,501	12,080	11,549	11,549	11,549	84,976	57,200	-
Total Transfers and Subsidies	8,528	1,952	5,501	12,080	11,549	11,549	11,549	84,976	57,200	-
Irrecoverable Debts Written Off										
Bad debt written off	-	-	-	-	-	-				
Exchange										
Electricity	-	-	-	0	15	15	15	14	15	17
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	0	3,496	3,496	3,496	3,452	3,625	3,806
Waste Water Management	-	-	-	0	3,070	3,070	3,070	2,806	2,946	3,094
Water	-	-	-	0	9,009	9,009	9,009	8,548	9,232	9,970
Total Exchange	-	-	-	0	15,590	15,590	15,590	14,820	15,818	16,887
Non-exchange										
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	0	1,060	1,060	1,060	996	1,046	1,098
Service Charges	-	-	-	-	-	-	-	-	-	-
Total Non-exchange	-	-	-	0	1,060	1,060	1,060	996	1,046	1,098
Total Irrecoverable Debts Written Off	-	-	-	0	16,650	16,650	16,650	15,816	16,864	17,985
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards	-	-	-	-	-	-	-	-	-	-
Advertising, Publicity and Marketing	668	516	326	723	632	632	632	449	467	486
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	1,092	1,136
Bargaining Council	-	-	-	-	-	-	-	-	-	-
Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-	-
Brokers Fees	-	-	-	-	-	-	-	-	-	-
Bursaries (Employees)	250	52	754	300	273	273	273	50	50	50
Cash Discount	-	-	-	-	-	-	-	-	-	-
Cleaning Services	-	-	-	-	-	-	-	-	-	-
Commission	12	-	-	-	1,615	1,615	1,615	1,400	1,456	1,514
Communication	699	689	681	790	629	629	629	737	766	797
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-
Copy Right Fees	-	-	-	-	-	-	-	-	-	-
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-
Courier and Delivery Services	114	128	56	252	13	13	13	15	16	16
Deeds	-	-	-	-	-	-	-	-	-	-
Drivers Licences and Permits	-	585	649	278	575	575	575	600	624	649
Dumping Fees (District Council)	2,213	3,166	3,433	3,400	3,400	3,400	3,400	4,220	4,353	4,494
Electricity Compliance Certificate	-	-	-	-	-	-	-	-	-	-
Entertainment	71	99	32	59	57	57	57	-	2	2
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	6,760	7,030
External Computer Service	9,981	9,264	10,383	12,373	12,326	12,326	12,326	12,578	13,081	13,605
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees	-	-	-	-	-	-	-	-	-	-
Freight Services	-	-	-	-	-	-	-	-	-	-
Full Time Union Representative	185	291	34	220	-	-	-	220	229	238
Hire Charges	2,054	44,299	2,176	1,312	662	662	662	1,858	1,933	2,010
Honoraria (Voluntarily Workers)	-	-	-	-	-	-	-	-	-	-
Indigent Relief	4,785	4,264	4,690	6,869	6,869	6,869	6,869	5,400	5,616	5,841
Insurance Underwriting	4,311	4,497	4,852	5,339	2,771	2,771	2,771	2,595	2,698	2,805
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	25,614	26,638	27,704
Office Decorations	-	-	-		-	-	-	-	-	-
Parking Fees	-		-		-	-	-	-	-	-
Permits	-	-	-		-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]	57	32	87	43	-	-	-	30	31	32
Printing, Publications and Books	184	118	46	110	214	214	214	48	50	52
Professional Bodies, Membership and Subscription	2,582	2,946	3,085	3,327	3,513	3,513	3,513	3,328	3,461	3,599
Registration Fees	717	311	(3)	782	597	597	597	502	481	500
Remuneration to Section 79 Committee Members	145	122	79	169	-	-	-	-	-	-
Repayment of Forfeited Deposits	-	-	-		-	-	-	-	-	-
Resettlement Cost	20	-	-	5	5	5	5	-	-	-
Rewards Incentives	-	-	-		-	-	-	-	-	-
Road Worthy Test	-	5	-		-	-	-	-	-	-
Samples and Specimens	-	-	-		-	-	-	-	-	-
Search Fees	-	-	-		-	-	-	-	-	-
Seating Allowance for Traditional Leaders	-	-	-		-	-	-	-	-	-
Servitudes and Land Surveys	42	4	8	45	-	-	-	47	49	51
Signage	112	37	73	345	216	216	216	277	288	299
Skills Development Fund Levy	2,213	2,426	2,408	2,200	2,193	2,193	2,193	2,239	2,326	2,416
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	1,573	1,573	1,573	1,582	1,644	1,709
Uniform and Protective Clothing	1,767	1,698	1,030	1,406	1,171	1,171	1,171	1,501	1,561	1,623
Vehicle Tracking	26	81	172	650	400	400	400	450	468	487
Ward Committees	-	-	-		169	169	169	169	175	182
Warrantees and Guarantees	-	-	-		-	-	-	-	-	-
Wet Fuel	12,388	14,677	7,881	10,393	10,390	10,390	10,390	10,770	11,201	11,649
Witness Fees	-	-	-		-	-	-	-	-	-
Workmens Compensation Fund	1,244	1,119	1,645	2,000	2,000	2,000	2,000	2,200	2,288	2,380
Total Operational Cost	66,775	117,793	76,903	92,004	85,394	85,394	85,394	86,429	89,803	93,355
Operating Leases										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	10	10	10	10	10	10	11
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Properties	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	39,907	223	1,693	2,402	1,457	1,457	1,457	-	-	-
Other Assets	312	64	77	50	88	88	88	88	88	88
Transport Assets	19,941	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Operational Leases	60,160	287	1,770	2,462	1,554	1,554	1,554	98	98	99
Discontinued Operations	-	-	-			-				
Statutory Payments other than Income Taxes	-	-	-							
Total Operational Cost and Other Cost	126,935	118,080	78,672	94,466	86,948	86,948	86,948	86,526	89,901	93,453
Disposal of Fixed and Intangible Assets										
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
Total Disposal of Fixed and Intangible Assets	46	40,429	7,677	64	64	64	64	0	0	0
Other Losses										
Inventory										
Decrease in net-realisable Value	-	-	-		-	-	-	-	-	-
Total Inventory	-	-	-	-	-	-	-	-	-	-
Water Losses										
Apparent Losses										
Customer Meter Inaccuracies	-	-	-		-	-	-	-	-	-
Unauthorised Consumption	-	-	-		-	-	-	-	-	-
Total Apparent Losses	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
Real Losses										
Leakage and Overflows at Storage Tanks/Reservoi	-	-	-		-	-	-	-	-	-
Leakage on Service Connections up to the point of	-	-	-		-	-	-	-	-	-
Leakage on Transmission and Distribution Mains	-	-	-		-	-	-	-	-	-
Total Real Losses	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
Total Water Losses	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments	-	-	-		-	-	-	-	-	-
Leave Gratuity	-	-	-		-	-	-	-	-	-
Long Service Awards	-	-	437	465	465	465	465	465	465	465
Medical	-	131	3,175	5,081	3,175	3,175	3,175	3,175	3,175	3,175
Pension Funds	-	-	-		-	-	-	-	-	-
Total Actuarial Assessments	-	131	3,611	5,546	3,640	3,640	3,640	3,640	3,640	3,640
Biological Assets	-	-	-		-	-	-	-	-	-
Heritage Assets	-	-	-		-	-	-	-	-	-
Interest rate Swaps	-	-	-		-	-	-	-	-	-
Investment Property	-	-	-		-	-	-	-	-	-
Investments	-	-	-		-	-	-	-	-	-
Living resources	-	-	-		-	-	-	-	-	-
Total Fair Value Adjustment	-	131	3,611	5,546	3,640	3,640	3,640	3,640	3,640	3,640
Foreign Exchange	-	-	4		40	40	40	40	40	40
Discontinued Operations and Disposals of Non-current A	-	-	-		-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-		-	-	-	-	-	-
Total Other Losses	-	131	3,616	5,546	3,680	3,680	3,680	3,680	3,680	3,680
Total Expenditure	805,328	897,096	797,488	884,103	905,962	905,962	905,962	989,449	996,078	997,256
Surplus/(Deficit)	(141,229)	(188,621)	(44,886)	(33,554)	(42,900)	(42,900)	(42,900)	490	(1,566)	(10,395)
Transfers and subsidies - capital (monetary allocations)										
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	28,199	28,199	28,199	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	-	-	-		-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)	52,856	78,252	38,444	72,237	32,034	32,034	32,034	33,210	36,086	37,217
Transfers and subsidies - capital (in-kind)										
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	-	78,136	78,136	78,136	89,217	107,888	76,040
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	2,568	1,804	64,996	50	80,136	80,136	80,136	89,257	107,888	76,040
Surplus/(Deficit) after capital transfers and contributions	(85,804)	(108,564)	58,554	38,733	69,270	69,270	69,270	122,956	142,408	102,861
Income Tax										
Continuing Operations	-	-	-		-					
Discontinued Operations	-	-	-		-					
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(85,804)	(108,564)	58,554	38,733	69,270	69,270	69,270	122,956	142,408	102,861
Share of Surplus/Deficit attributable to Joint Venture	-	-	-		-					
Share of Surplus/Deficit attributable to Minorities	-	-	-		-					
Surplus/(Deficit) attributable to municipality	(85,804)	(108,564)	58,554	38,733	69,270	69,270	69,270	122,956	142,408	102,861
Share of Surplus/Deficit attributable to Associate	-	-	-		-					
Intercompany/Parent-subsidiary Transactions	-	-	-		-					
Surplus/(Deficit) for the year	(85,804)	(108,564)	58,554	38,733	69,270	69,270	69,270	122,956	142,408	102,861
Repairs and Maintenance by Expenditure Item										
Employee related costs	65,231	73,689	72,398	80,788	78,160	78,160	78,160	84,419	90,539	97,103
Inventory Consumed	9,169	13,423	6,742	7,696	8,161	8,161	8,161	8,115	8,437	8,771
Contracted Services	26,048	25,425	16,381	24,906	25,498	25,498	25,498	29,655	30,842	32,075
Operational Costs	20,924	48,025	30,145	35,290	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	121,372	160,562	125,666	148,681	111,819	111,819	111,819	122,189	129,817	137,950

WC031 Theewaterskloof - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Vote 1 - Directorate Finance	Vote 2 - Community Services	Vote 3 - Corporate services	Vote 4 - Electricity	Vote 5 - Economic Development and Planning	Vote 6 - Office of the Municipal Manager	Vote 7 - Housing	Vote 8 - Technical and Infrastructure Implementation Services	Vote 9 - Public safety	Vote 10 - Road transport	Vote 11 - Sport and recreation	Vote 12 - Waste management	Vote 13 - Waste water management	Vote 14 - Water	Vote 15 - Directorate Development and Community	Total
Revenue																
Exchange Revenue																
Service charges - Electricity	–	–	–	179,259	–	–	–	–	–	–	–	–	–	–	–	179,259
Service charges - Water	–	–	–	–	–	–	–	–	–	–	–	–	–	125,279	–	125,279
Service charges - Waste Water Management	–	–	–	–	–	–	–	–	–	–	–	–	52,237	–	–	52,237
Service charges - Waste Management	–	–	–	–	–	–	–	–	–	–	–	52,158	–	–	–	52,158
Sales of Goods and Rendering of Services	13,833	1,271	1	–	1,852	–	–	–	–	–	–	–	–	–	–	16,956
Agency services	–	8,291	–	–	–	–	–	–	–	–	–	–	–	–	–	8,291
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	28,561	–	–	–	–	–	–	–	–	–	–	–	–	–	–	28,561
Interest earned from Current and Non Current Assets	2,549	–	–	220	–	–	–	–	–	–	–	–	–	–	–	2,769
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	–	1,300	–	–	–	–	–	–	–	–	–	–	–	–	–	1,300
Licences or permits	–	1	–	–	75	–	–	–	–	–	–	–	–	–	–	76
Special rating levies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges	–	–	–	–	1,000	–	–	–	–	–	–	–	–	–	–	1,000
Operational Revenue	3,602	–	100	–	20	–	–	1	–	–	–	1	1	–	–	3,725
Non-Exchange Revenue																
Property rates	179,291	–	–	–	–	–	–	–	–	–	–	–	–	–	–	179,291
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	150	40,821	2,700	–	–	–	–	–	–	–	–	–	–	–	–	43,671
Licences or permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	100,836	11,756	118	14,720	84,964	–	–	2,077	–	–	–	18,599	15,471	16,722	–	265,262
Interest Receivables	3,863	–	–	–	–	–	–	–	–	–	–	–	–	–	–	3,863
Fuel Levy	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	2,152	–	–	–	–	–	–	–	920	1,005	2,452	–	6,529
Gains on disposal of Fixed and Intangible Assets	872	–	–	–	–	–	–	–	–	–	–	–	–	–	–	872
Other Gains	–	–	3,840	15,000	–	–	–	–	–	–	–	–	–	–	–	18,840
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contri	**333,556**	**63,440**	**6,759**	**211,352**	**87,911**	**–**	**–**	**2,078**	**–**	**–**	**–**	**71,678**	**68,714**	**144,452**	**–**	**989,939**
Expenditure																
Employee related costs	47,646	114,014	30,710	10,667	29,017	11,770	–	20,185	–	–	–	22,658	20,838	12,367	–	319,873
Remuneration of councillors	–	–	14,614	–	–	–	–	–	–	–	–	–	–	–	–	14,614
Bulk purchases - electricity	–	–	–	152,140	–	–	–	–	–	–	–	–	–	–	–	152,140
Inventory consumed	135	4,653	589	1,423	221	4	–	38	–	–	–	1,400	1,606	34,333	–	44,402
Debt impairment	30,117	35,588	–	1,808	–	–	–	–	–	–	–	11,260	10,532	18,521	–	107,826
Depreciation, amortisation and impairment	4,646	5,572	757	3,703	86	–	–	–	–	–	–	8,809	9,307	7,199	–	40,079
Interest, Dividends and Rent on Land	1,015	1,488	8,921	15,954	–	–	–	–	–	–	–	16,302	5,815	2,970	–	52,465
Contracted services	7,108	23,358	4,307	3,171	5,718	200	–	476	–	–	–	13,039	5,608	4,069	–	67,052
Transfers and subsidies	–	–	–	–	84,976	–	–	–	–	–	–	–	–	–	–	84,976
Irrecoverable debts written off	996	–	–	14	–	–	–	–	–	–	–	3,452	2,806	8,548	–	15,816
Operational cost	10,170	13,161	21,838	10,441	3,151	64	–	507	–	–	–	6,216	10,121	10,859	–	86,526
Disposal of Fixed and Intangible Assets	0	–	–	–	–	–	–	–	–	–	–	–	–	–	–	0
Other Losses	–	–	3,680	–	–	–	–	–	–	–	–	–	–	–	–	3,680
Total Expenditure	**101,832**	**197,835**	**85,417**	**199,321**	**123,168**	**12,038**	**–**	**21,206**	**–**	**–**	**–**	**83,135**	**66,633**	**98,865**	**–**	**989,449**
Surplus/(Deficit)	**231,725**	**(134,395)**	**(78,659)**	**12,031**	**(35,258)**	**(12,038)**	**–**	**(19,128)**	**–**	**–**	**–**	**(11,457)**	**2,082**	**45,587**	**–**	**490**
Transfers and subsidies - capital (monetary allocations)	–	–	–	609	700	–	–	31,901	–	–	–	–	–	–	–	33,210
Transfers and subsidies - capital (in-kind)	40	–	–	–	89,217	–	–	–	–	–	–	–	–	–	–	89,257
Surplus/(Deficit) after capital transfers & contributions	**231,765**	**(134,395)**	**(78,659)**	**12,640**	**54,659**	**(12,038)**	**–**	**12,773**	**–**	**–**	**–**	**(11,457)**	**2,082**	**45,587**	**–**	**122,956**

WC031 Theewaterskloof - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments	-	-	15 222	-	-	-	-			
Cash at Bank	85 907	16 373	2 395	7 964	8 052	8 052	8 052	10 144	21 427	28 754
Cash on Hand	10	10	7		7		7	7	7	7
Total Cash and Cash Equivalents	**85,916**	**16,383**	**17,624**	**7,964**	**8,060**	**8,060**	**8,060**	**10,151**	**21,435**	**28,762**
Short term Investments										
Deposit Taking Institutions										
Trade and other receivables from exchange transactions										
Electricity	8 685	12 246	12 533	22 074	17 367	17 367	17 367	17 608	18 621	19 203
Waste Management	4 161	4 278	4 526	100 505	109 523	109 923	109 923	126 249	143 227	160 885
Waste Water Management	5 129	4 704	6 376	91 436	91 993	91 993	91 993	107 455	123 536	140 260
Water	15 257	13 393	14 886	117 611	85 645	85 645	85 645	115 962	148 795	184 067
Other trade receivables from exchange transactions	7 532	8 013	4 862	143 481	136 685	136 685	136 685	165 867	196 633	229 080
VAT Receivable Input Tax Accrual	-	-	-	-	20 952	20 952	20 952	20 952	20 952	20 952
Gross: Trade and other receivables from exchange transactions	**40,764**	**42,632**	**43,278**	**475,507**	**462,565**	**462,565**	**462,565**	**553,493**	**649,674**	**751,447**
Less: Impairment for debt										
Impairment for Electricity	-	-	-	(4 908)	(3 747)	(3 747)	(3 747)	(5 569)	(7 573)	(9 778)
Impairment for Waste Management	-	-	-	(95 168)	(93 680)	(93 680)	(93 680)	(108 392)	(123 840)	(140 050)
Impairment for Waste Water Management	-	-	-	(83 676)	(87 030)	(87 030)	(87 030)	(100 368)	(114 373)	(129 078)
Impairment for Water	-	-	-	(104 475)	(78 258)	(78 258)	(78 258)	(105 327)	(134 561)	(166 135)
Impairment for other trade receivalbes from exchange transactions	-	-	-	(143 474)	(132 462)	(132 462)	(132 462)	(159 345)	(187 303)	(216 380)
Total Less: Impairment for debt	-	-	-	(431,401)	(395,177)	(395,177)	(395,177)	(479,001)	(567,650)	(661,420)
Total net Trade and other receivables from Exchange Transactions	**40,764**	**42,632**	**43,278**	**44,106**	**67,389**	**67,389**	**67,389**	**74,492**	**82,024**	**90,017**
Receivables from non-exchange transactions										
Property rates										
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	-	-	-	-						
Sports Clubs and Fields	-	-	-	-						
Vacant Land	-	-	-	-						
Property Rates General	15 781	16,829	16,652	61 443	51 805	51 805	51 805	53 956	56 216	58 588
Gross: Property rates	**15,781**	**16,829**	**16,652**	**61,443**	**51,805**	**51,805**	**51,805**	**53,956**	**56,216**	**58,588**
Less: Impairment of Property rates	-	-	-	(40 351)	(34 740)	(34 740)	(34 740)	(38 970)	(43 412)	(48 075)
Net Property rates	**15,781**	**16,829**	**16,652**	**21,092**	**17,065**	**17,065**	**17,065**	**14,986**	**12,804**	**10,512**
Other receivables from non-exchange transactions	6 910	6,533	10 276	118 838	103 917	103 917	103 917	141 207	180 013	220 396
Less: Impairment for other receivables from non-exchange transactions	-	-	-	(101 916)	(91 138)	(91 138)	(91 138)	(126 726)	(163 737)	(202 229)
Net other receivables from non-exchange transactions	**6,910**	**6,533**	**10,276**	**16,922**	**12,779**	**12,779**	**12,779**	**14,482**	**16,276**	**18,167**
Total net Receivables from non-exchange transactions	**22,691**	**23,362**	**26,928**	**38,014**	**29,844**	**29,844**	**29,844**	**29,468**	**29,080**	**28,679**
Current Portion of Non-current Receivables										
Associates	-	-	-	-						
Bursary Obligations	-	-	-	-						
Car	-	-	-	-						
Computer and Electronic Equipment	-	-	-	-						
Employee Benefits	-	-	-	-						
Finance Lease Receivable	702	16 413	2,267	1 787	2 267	2 267	2,267	2,267	2,267	2 267
Housing	-	-	-	-						
Housing Land Sales	-	-	-	-						
Housing Selling Schemes	-	-	-	-						
Intercompany/Parent-subsidiary Transactions	-	-	-	-						
Joint Ventures	-	-	-	-						
Operating Lease	-	-	-	-						
Public Organisation	-	-	-	-						
Sporting and Other Bodies	-	-	-	-						
Staff Loans/Recoveries	-	-	-	-						
Subsidiaries	-	-	-	-						
Total 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										
Agricultural	-	-	-	-						
Consumables	-	-	-	-						
Finished Goods	-	-	-	-						
Housing Stock	-	-	-	-						
Land	-	-	-	-						
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
Work-in-progress	-	-	-	-						
Total Inventory	**12,458**	**8,949**	**7,859**	**8,949**	**7,859**	**7,859**	**7,859**	**7,859**	**7,859**	**7,859**
VAT Receivable										
Input Tax Capital	-	-	-	-						
Input Tax General	-	-	-	-						
VAT Control (Receivable)	13 107	13 071	15 223	13 106	-	-	-	-	-	-
Total VAT Receivable	**13,107**	**13,071**	**15,223**	**13,106**	**-**	**-**	**-**	**-**	**-**	**-**
Other current assets										
Construction Contracts and Receivables	-	-	-	-						
Control, Clearing and Interface Accounts	-	-	-	-						
Deposits	-	-	-	-						
Fair Value Adjustments	-	-	-	-						
Income Tax Receivable	-	-	-	-						
Operating Lease - Straight Lining	611	631	668	631	668	668	668	668	668	668
Intercompany/Parent-subsidiary Transactions	-	-	-	-						
Total Other current assets	**611**	**631**	**668**	**631**	**668**	**668**	**668**	**668**	**668**	**668**
Total Current Assets	**176,248**	**121,441**	**113,847**	**114,557**	**116,085**	**116,085**	**116,085**	**124,904**	**143,331**	**158,252**
Non-current Assets										
Investments										
Bank Repurchase Agreements	-	-	-	-						
Bankers Acceptance Certificate	-	-	-	-						
Deposit Taking Institutions	13 649	-	-	9 092	-	-	-			
Derivative Financial Assets	-	-	-	-						
Guaranteed Endowment Policies (Sinking)	-	-	-	-						
Interest Rate Swaps	-	-	-	-						
Listed/Unlisted Bonds and Stocks	180	249	274	249	274	274	274	274	274	274
Municipal Bonds	-	-	-	-						
National Government Securities	-	-	-	-						
Negotiable Certificate of Deposits	-	-	-	-						
Unamortised Debt Expense	-	-	-	-						
Unamortised Preference Share Expense	-	-	-	-						
Total Investments	**13,829**	**249**	**274**	**9,341**	**274**	**274**	**274**	**274**	**274**	**274**
Investment Property										
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)	(1 229)	(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)
Total 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										
Property, Plant and Equipment at Cost / Revaluation	1 461 320	1 544 791	1 653 861	1 812 137	1 772 084	1 772 084	1 772 084	1 903 640	2 053 027	2 171 866
Leases recognised as Property, Plant and Equipment	-	-	-	-						
Less Accumulated Depreciation	(327 454)	(361 489)	(399 330)	(432 547)	(411 657)	(411 657)	(411 657)	(451 678)	(493 300)	(536 587)
Less Accumulated Impairment	-	-	-		(31 462)	(31 462)	(31 462)	(31 462)	(31 462)	(31 462)
Total Property, Plant and Equipment	**1,133,866**	**1,183,213**	**1,254,530**	**1,379,590**	**1,328,965**	**1,328,965**	**1,328,965**	**1,420,500**	**1,528,265**	**1,603,817**
Construction Work-in-progress										
Acquisitions	-	-	-	-	-	-	-			
Opening Balance	-	-	-	-	-	-	-			
Prior period corrections	-	-	-	-	-		-			
Transfer to Heritage asset	-	-	-	-	-		-			
Transfer to Intangible Assets	-	-	-	-	-		-			
Transfer to Investment property	-	-	-	-	-		-			

Transfer to PPE	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	-	-	-	-	-	-	-	-	-
Biological Assets									
Biological Assets at Cost / Fair Value	-	-	-	-					
Less: Accumulated Depreciation	-	-	-	-					
Less: Accumulated Impairment	-	-	-	-					
Total Biological Assets	-	-	-	-	-	-	-	-	-
Living resources									
Living resources at Cost / Revaluation	-	-	-						
Less: Accumulated Depreciation	-	-	-						
Less: Accumulated Impairment	-	-	-						
Total Living resources	-	-	-	-	-	-	-	-	-
Heritage Assets									
Heritage Assets at Cost / Revaluation	-	-	-	-					
Less: Accumulated Impairment	-	-	-	-					
Total Heritage Assets	-	-	-	-	-	-	-	-	-
Intangible Assets									
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)	(592)	(605)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets	273	214	158	93	99	99	99	41	30	17
Trade and other receivables from exchange transactions									
Electricity	-	-	-	-					
Property Rental Debtors	-	-	-	-					
Service Charges	-	-	-	-					
Waste Management	-	-	-	-					
Waste Water Management	-	-	-	-					
Water	-	-	-	-					
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions									
Associates	-	-	-	-					
Bursary Obligations	-	-	-	-					
Car	-	-	-	-					
Computer and Electronic Equipment	-	-	-	-					
Employee Benefits	-	-	-	-					
Finance Lease Receivable	940	5,131	7,238	5,131	7,238	7,238	7,238	7,238	7,238	7,238
Housing Land Sales	-	-	-	-					
Housing Loans	-	-	-	-					
Housing Selling Schemes	-	-	-	-					
Intercompany/Parent-subsidiary Transactions	-	-	-	-					
Joint Ventures	-	-	-	-					
Operating Lease	-	-	-	-					
Property Rates	-	-	-	-					
Public Organisation	-	-	-	-					
Sporting and Other Bodies	-	-	-	-					
Staff Loans/Recoveries	-	-	-	-					
Subsidiaries	-	-	-	-					
Total 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									
Deferred Tax Assets	-	-	-	-					
Defined Benefit Asset	-	-	-	-					
Intercompany/Parent-subsidiary Transactions	-	-	-	-					
Investment in Associate	-	-	-	-					
Investment in Joint Venture	-	-	-	-					
Investment in Subsidiary	-	-	-	-					
Operating Lease Receivable	-	-	-	-					
Deposits	-	-	-	-					
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	1,217,392	1,256,200	1,329,461	1,461,548	1,403,837	1,403,837	1,403,837	1,495,314	1,603,069	1,678,608
TOTAL ASSETS	1,393,640	1,377,641	1,443,309	1,576,105	1,519,922	1,519,922	1,519,922	1,620,219	1,746,400	1,836,859
Liabilities									
Current Liabilities									
Bank Overdraft									
ABSA	-	-	-	-					
First National Bank	-	-	-	-					
Nedbank	-	-	-	-					
Rand Merchant Bank	-	-	-	-					
Standard Bank	-	-	-	-					
Unspecified	-	-	-	-					
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities									
Concessionary Loan	-	-	-	-					
Short-term Borrowings	-	-	-	-					
Current portion of Finance Lease Liabilities	-	-	-	-					
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
Current portion of Operating Lease Liabilities	-	-	-	-					
Unamortised Premium on Long-term Debts	-	-	-	-					
Total Financial Liabilities	21,368	26,957	33,338	29,689	20,114	20,114	20,114	15,987	13,573	9,671
Consumer Deposits									
Building Plans	-	-	-	-					
Buying Card	-	-	-	-					
Electricity	5,486	6,145	6,863	6,904	7,206	7,206	7,206	7,566	7,945	8,342
Hiring of Decorative Items	-	-	-	-					
Library Books	-	-	-	-					
Posters	-	-	-	-					
Refuse	-	-	-	-					
Rental Properties	-	-	-	-					
Sewer	-	-	-	-					
Street Closure	-	-	-	-					
Valuation Appeal	-	-	-	-					
Water	-	-	-	-					
Wayleave	-	-	-	-					
Total 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 Payable Exchange Transactions									
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
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-			
Agency Fees Payable	-	-	-	-	-	-	-			
Auditor-General of South Africa	-	-	-	-	-	-	-			
Bonus	-	-	-	-	-	-	-			
Compensation Commission (COID)	-	-	-	-	-	-	-			
Control: Clearing and Interface Accounts	-	-	-	-	3,608	3,608	3,608	3,608	3,608	3,608
Deferred Revenue	-	-	-	-	-	-	-			
Dividends Declared	-	-	-	-	-	-	-			
Electricity Bulk Purchase	974	1,119	1,145	-	-	-	-			
Fair Value Adjustment	-	-	-	-	-	-	-			
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-			
Leave Accrual	-	-	-	-	-	-	-			
Long Service Award	-	-	-	-	-	-	-			
Municipal Debt Relief	-	-	-	-	-	-	-			
Overtime	-	-	-	-	-	-	-			
Payables and Accruals	87,818	172,476	188,379	289,408	215,766	215,766	215,766	199,837	188,266	146,293
PAYE Deductions	-	-	-	-	-	-	-			
Pension and Retirement Contributions	-	-	-	-	-	-	-			
Retentions	7,785	9,407	9,911	-	9,911	9,911	9,911	9,911	9,911	9,911
Standby	-	-	-	-	-	-	-			
Tender documentation	-	-	-	-	-	-	-			
Unallocated Deposits	9,988	6,062	6,194	-	6,194	6,194	6,194	6,194	6,194	6,194
Water inventory Bulk Purchases	-	-	-	-	-	-	-			
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-			
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-			
Total Trade and Other Payable Exchange Transactions	117,483	196,945	216,897	289,408	246,737	246,737	246,737	221,608	199,237	177,264
Trade and Other Payable Non-exchange Transactions									
Transfers and Subsidies Payable									
Capital	-	-	-	-					
Operational	-	-	-	-	124	124	124	124	124	124

Total Transfers and Subsidies Payable	-	-	-	-	124	124	124	124	124	124
Transfers and Subsidies Unspent										
Capital	-	-	-	528	-	-	-	-	-	-
Operational	-	-	-	124	9 543	9 543	9 543	9 543	9 543	9 543
Total Transfers and Subsidies Unspent	-	-	-	652	9,543	9,543	9,543	9,543	9,543	9,543
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)
Total Trade and Other Payable Non-exchange Transactions	-	-	-	652	13,042	13,042	13,042	13,042	13,042	13,042
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	6 736	7 151	7 461	-	7 834	7 834	7 834	8 226	8 637	9 069
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
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
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	11	11	11	-	11	11	11	12	12	13
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	30,565	33,270	30,712	47,506	32,248	32,248	32,248	33,860	35,553	37,331
VAT Payable										
VAT Payable: Output Tax	-	-	-	-	-	-	-	-	-	-
VAT Payable: VAT Control	-	-	-	-	11 122	11 122	11 122	11 122	11 122	11 122
Total VAT Payable	-	-	-	-	11,122	11,122	11,122	11,122	11,122	11,122
Other current liabilities	19,975	54,717	25,823							
Employee Benefits										
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
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	4,635	-	4,867	4,867	4,867	5,110	5,366	5,634
Deferred Tax Liabilities	-	-	-	-						
Income Tax Payable	5 963	7 472	8 769	-						
Intercompany/Parent-subsidiary Transactions	-	-	-	-						
Total Other current liabilities	5,963	7,472	13,404	-	4,867	4,867	4,867	5,110	5,366	5,634
Total Current Liabilities	200,841	325,507	327,027	374,159	335,335	335,335	335,335	308,295	285,837	262,405
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-						
Bankers Acceptance Certificate	-	-	-	-						
Concessionary Loan	-	-	-	-						
Derivative Financial Liability	-	-	-	-						
Finance Lease Liability	-	-	-	-						
Government Loans	-	-	-	-						
Intercompany/Parent-subsidiary Transactions	-	-	-	-						
Local Registered Stock	-	-	-	-						
Marketable Bonds	-	-	-	-						
Non-annuity Loans	181 287	154 400	124 653	113 549	104 401	104 401	104 401	88 414	74 841	65 170
Non-marketable Bonds	-	-	-	-						
PPP Liabilities	-	-	-	-						
Securities	-	-	-	-						
Interest Rate Swaps	-	-	-	-						
Total Borrowings	181,287	154,400	124,653	113,549	104,401	104,401	104,401	88,414	74,841	65,170
Operating Lease Liability	-	-	-	-						
Total Financial Liabilities	181,287	154,400	124,653	113,549	104,401	104,401	104,401	88,414	74,841	65,170
Provisions										
Alien Vegetation	-	-	-	-						
Bonus	-	-	-	-						
Decommissioning, Restoration and Similar Liabilities	116 747	110 053	135 221	137 313	148 040	148 040	148 040	162 020	176 559	191 680
Ex-gratia Pension	63 170	64 468	74 890	-						
Impairment	-	-	-	-						
Insurance Claims	-	-	-	-						
Leave	-	-	-	-						
Litigation	-	-	-	-						
Pension Fund Investment Return Shortfall	-	-	-	-						
Staff Parity	-	-	-	-						
Total Provisions	179,917	174,521	210,111	137,313	148,040	148,040	148,040	162,020	176,559	191,680
Long term Trade and other Payables										
Bulk Water	-	-	-	-						
Electricity Bulk Purchase	-	-	-	-						
Municipal Debt Relief	-	-	-	-						
Payables and Accruals	-	-	-	-						
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
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
Termination Benefits	-	-	-	-						
Total Employee Benefits	-	-	-	78,652	81,359	81,359	81,359	87,746	93,011	98,591
Deferred Tax Liabilities	-	-	-	-						
Intercompany/Parent-subsidiary Transactions	-	-	-	-						
Total Other non-current liabilities	-	-	-	78,652	81,359	81,359	81,359	87,746	93,011	98,591
Total non current liabilities	361,204	328,922	334,764	329,514	333,799	333,799	333,799	338,180	344,411	355,442
TOTAL LIABILITIES	562,045	654,428	661,791	703,673	669,135	669,135	669,135	646,475	630,248	617,846
CHANGES IN NET ASSETS	831,596	723,213	781,517	872,432	850,788	850,788	850,788	973,744	1,116,152	1,219,013
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-						
Correction of Prior Period Error	-	-	-	-						
Depreciation Offsets	-	-	-	-						
Opening Balance	-	-	-	833 698	781 517	781 517	781 517	850 788	973 744	1 116 152
Transfers to/from operating revenue and expenditure	781 543	723 213	781 765	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Transfers to/from Reserves	-	-	-	-						
Total Accumulated Surplus/(Deficit)	781,543	723,213	781,765	872,432	850,788	850,788	850,788	973,744	1,116,152	1,219,013
Reserves and Funds										
Capital Replacement Reserve	50 052	-	-	-						
Capitalisation Reserve	-	-	-	-						
Compensation for Occupational Injuries and Diseases	-	-	-	-						
Employee Benefit Reserve	-	-	-	-						
Housing Development Fund	-	-	-	-						
Investment in associate account	-	-	-	-						
Non-current Provisions Reserve	-	-	-	-						
Revaluation Reserve	-	-	-	-						
Self Insurance Reserve	-	-	-	-						
Valuation Reserve	-	-	-	-						
Total Reserves and Funds	50,052	-	-	-	-	-	-	-	-	-
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-						
Ordinary Shares	-	-	-	-						
Preference Shares	-	-	-	-						
Share Premium	-	-	-	-						
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-						
Movement during the year	-	-	-	-						
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-						
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	831,596	723,213	781,765	872,432	850,788	850,788	850,788	973,744	1,116,152	1,219,013

WC031 Theewaterskloof - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			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	332.684	354.804	367,043
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	2.063	2.141
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	3.745	3,749
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	395	–	–	1,114	2,862	2,862	3,772	3.008	3,120
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	521,167	556,184
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	51,408	53.464
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	84,964	57,200	–
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	1,117	1,158
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12	–	–	–	–	–	–	–	–	–
Allocations to other priorities											
Total Revenue (excluding capital transfers and contributions)			664,099	708,476	752,602	850,549	876,868	876,868	989,939	994,511	986,860

WC031 Theewaterskloof - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			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	66.783	73,496	80,754	93,754	90,579	90,579	87,627	91,342	96,429
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	38,652	40,927	43,346
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	47,873	50,037	52,340
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	52,843	66,043	33,721	34,023	37,174	37,174	35,993	35,830	37,485
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	21,041	22,539	24,144
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	559,684	580,087	618,572
Basic Service Delivery	Improved Environmental Management	SO7	3,481	4,576	2,802	2,873	3,416	3,416	3,661	3,808	3,960
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	61,200	53,793	60,711	68,226	79,118	79,118	77,213	81,466	85,973
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	93,394	66,224	9,673
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	7,481	7,874	8,290
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	13,603	12,491	13,347
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12	–	1,676	1,999	1,552	3,797	3,797	3,226	3,453	3,697
Allocations to other priorities											
Total Expenditure			**805,328**	**897,096**	**797,488**	**884,103**	**924,464**	**924,464**	**989,449**	**996,078**	**997,256**

WC031 Theewaterskloof - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MTDP Service Outcome	IUDF	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			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	1,186	–	1,081	–	1,550	1,550	6	–	–
Good Governance	To provide democratic, responsive and accountable government for the local communities	SO2	77	179	75	–	–	–	83	–	–
Institutional Development	To ensure a healthy and productive workforce by creating a conducive working environment	SO3	227	135	–	–	–	–	–	–	–
Institutional Development	Refine and Improve the institutional Capacity of the Municipality	SO4	3,357	2,575	–	6,874	8,164	8,164	567	–	–
Basic Service Delivery	To ensure continuous and sustainable maintenance, replacements and upgrades of municipal infrastructure	SO5	–	45	26,450	–	–	–	1,100	–	–
Basic Service Delivery	To maintain and improve basic service delivery and social amenities for the TWK community.	SO6	100,155	81,769	2,975	36,668	33,153	33,153	37,685	41,499	42,799
Basic Service Delivery	Improved Environmental Management	SO7	4	–	–	–	–	–	–	–	–
Basic Service Delivery	Increase Community Safety through traffic policing, bylaw enforcement	SO8	8,066	1,124	8	–	–	–	10	–	–
Basic Service Delivery	Ensure the provision of Sustainable and integrated Human Settlements through Accelerating Affordable Housing	SO9	31,728	39,199	77,609	45,288	78,724	78,724	91,406	107,888	76,040
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	–	1,140	629	–		884	700	–	–
Local Economic Development	Promote the second and Township economy (SMME Development)	SO12	–	–	–	–		–	–	–	–
Allocations to other priorities											
Total Capital Expenditure			144,799	126,167	108,827	88,830	121,591	122,476	131,556	149,387	118,839

WC031 Theewaterskloof - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	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
Vote 1 - Office of the Municipal Manager							0.0%	0.0%	0.0%	0.0%
Function 1 -Municipal Manager						0.0%	0.0%	0.0%	0.0%	0.0%
Sub-FunctionIDP & Strategic Planning										
Compile and submit the final IDP to Council by 31	Final IDP submitted to	2	2	1	1.00					
Compile and submit the final annual budget to	Final budget submitted	1	1	0.0%	1.00					
Compile and submit the Oversight Report to	Report submitted to	1	1	1	1.00					
Compile and submit the Draft Annual Report to	Draft Annual Report	1	1	1	1.00					
The percentage of the municipal capital budget	% of capital budget	1	1	95%	95%					
Compile and submit Annual Performance Report	Annual Performance	95%	95%	1	1.00					
Vote 2 - Financial Services						0.0%	0.0%	0.0%	0.0%	0.0%
Financial Services										
Financial viability measured in terms of the	Ratio achieved	11	11	11	11					
Financial viability measured in terms of the	Number of months it	1.20	1.20	1.20	1.20					
Financial viability measured in terms of the	% of outstanding	70%	70%	70%	70%					
Provide 6kl free basic water per month to all	Number of indigent	5600	6100	6200	6250					
Provide 70kwh of free basic electricity per month to	Number of indigent	2200	2550	2700	2700					
Provide free basic refuse removal to indigent	Number of indigent	5600	6256	6250	6250					
Provide free basic sanitation to indigent households	Number of indigent	5600	6250	6250	6250					
Spend 95% of project budget spent on the	% of budget spent	0.0%	0.0%	95%	95%					
Compile and submit the Annual Financial	Annual Financial	1	1	1	1					
Achieve a debtor payment percentage of 85% as at	Payment % achieved	85%	85%	83%	85%	0.0%	0.0%	0.0%	0.0%	0.0%
Number of residential properties that receive piped	Number of residential	15900	15955	15980	16000					
Number of residential properties connected to the	Number of residential	7500	7550	7650	7560					
Number of residential properties for which refuse is	Number of residential	16000	16075	16085	16100					
Number of residential properties connected to the	Number of residential	15268	15560	15620	15680					
Vote 3 - Technical and Infrastratructure Implementation						**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**
Limit unaccounted electricity to less than 12% as at	% unaccounted	8.40%	8.40%	8.40%	10%	0.0%	0.0%	0.0%	0.0%	0.0%
Sign a Memorandum of Understanding (MoU) with	Number of MoU's	0.0%	0.0%	0.0%	1	0.0%	0.0%	0.0%	0.0%	0.0%
Spend 95% of the project budget for the Botrivier	%budget spent	95%	95%	95%	95%					
Spend 95% of the project budget of the upgrade	Water Treatment	95%	95%	1	90					
Complete the upgrade of the Grabouw Gypsy	Project completed by	0.0%	0%	95%	1					
Vote 4- Community Services						0.0%	0.0%	0.0%	0.0%	0.0%
Achieve an average of 90% water sample	Average % water	90%	90%	90%	90%	0.0%	0.0%	0.0%	0.0%	0.0%
65% of effluent samples comply with permit values	Average % achieved	65%	65%	65%	65%	0.0%	0.0%	0.0%	0.0%	0.0%
Limit unaccounted water to less than	% unaccounted water	18%	18%	22%	22%	0.0%	0.0%	0.0%	0.0%	0.0%
Spend 95% of the project budget for the	% budget spent	95%	0%	0.0%	95%					
Vote 5- Economic Development and Planning						0.0%	0.0%	0.0%	0.0%	0.0%
Sub-function Economic Development and Planning						0.0%	0.0%	0.0%	0.0%	0.0%
Create temporary work opportunities in terms of	Number of temporary	321	325	243	251					
Develop and submit an Investment Policy and	Investment Policy and	0.0%	0.0%	0.0%	1					
Develop and submit an Incentive Policy and	Incentive Policy and	0.0%	0.0%	0.0%	1					
Develop and submit an Expanded Policy Works	Expanded Policy Works	0.0%	0.0%	0.0%	1					
Sub-function Propertery Management										
Complete the Land Audit and submit to Council by	Land Audit completed	0.0%	0.0%	0.0%	1					
Complete the Draft Strategic Land Management	Draft Strategic Land	0.0%	0.0%	0.0%	1					
Sub-function - Human Settlements										
Spend 95% of the approved project budget for Civil	% budget spent	0.0%	0.0%	95.0%	95%					
Review the Human Settlements Pipeline and submit	Human Settlements	0.0%	0.0%	0.0%	1					
Service 408 sites in Villiersdorp Destiny Farm	Number of sites	0.0%	182	408	408					
Spend 95% of the approved project budget for Civil	% budget spent	0.0%	0.0%	95.0%	95%					
Spend 95% of the approved project budget for Civil	% budget spent	0.0%	0.0%	0.0%	95%					
Spend 95% of the approved project budget for Civil	% budget spent	0.0%	0.0%	95.0%	95%					
Spend 95% of the approved project budget for	% budget spent	0.0%	0.0%	95.0%	95%					
Submit a Project Feasibility Report for Greater	Feasibility Report	0.0%	0.0%	1	1					
Spend 95% of the approved project budget for	% budget spent	0.0%	0.0%	0.0%	95%					
Spend 95% of the approved project budget for	% budget spent	0.0%	0.0%	0.0%	95%					
Vote 6 - Corporate services						0.0%	0.0%	0.0%	0.0%	0.0%
The percentage of the municipality's personnel	% of the personnel	0.53%	0.30%	0.30%	0.10%	0.0%	0.0%	0.0%	0.0%	0.0%
The number of people from employment equity	Number of people	3	3	3	2					
Review the organogram and submit to Council 30	Organogram submitted	1	1	1	1					
Compile and submit a Rewards and Recognitions	Rewards and	1	1	1	1					
Compile and submit a Probation Policy to Council by	Probation Policy	0.0%	0.0%	1	1					
Submit the Employment Equity Report to the	Employment Equity	0.0%	0.0%	0.0%	1					

WC031 Theewaterskloof - Entities measureable performance objectives

Description	Unit of measurement	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
Entity 1 - (name of entity)	-	–	–	–	–	–	–	–	–	–
Insert measure/s description	-	–	–	–	–	–	–	–	–	–
	-	–	–	–	–	–	–	–	–	–
	-	–	–	–	–	–	–	–	–	–
Entity 2 - (name of entity)	-	–	–	–	–	–	–	–	–	–
Compile and submit the Draft Annual Report to Council by	-	–	–	–	–	–	–	–	–	–
	-	–	–	–	–	–	–	–	–	–
	-	–	–	–	–	–	–	–	–	–
Entity 3 - (name of entity)	-	–	–	–	–	–	–	–	–	–
Compile and submit the Draft Annual Report to Council by	-	–	–	–	–	–	–	–	–	–
	-	–	–	–	–	–	–	–	–	–
	-	–	–	–	–	–	–	–	–	–
And so on for the rest of the Entities	-	–	–	–	–	–	–	–	–	–

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC031 Theewaterskloof - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	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
Borrowing Management											
Credit Rating		-	-	-	-	-	-	-			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6,2%	7,0%	7,8%	7,8%	9,7%	9,7%	9,7%	7,3%	5,1%	4,8%
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%	5,1%	4,8%
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%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	1,0	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
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0,0%	129,5%	134,3%	132,0%	119,1%	125,2%	125,2%	125,2%	124,4%	123,9%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		129,5%	134,3%	132,0%	119,1%	125,2%	125,2%	125,2%	124,4%	123,9%	123,4%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17,6%	15,9%	15,6%	15,0%	12,2%	12,2%	12,2%	10,6%	10,5%	10,5%
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%
Creditors Management											
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%	3061,3%	3061,3%	3061,3%	2183,0%	929,5%	616,3%
Other Indicators											
	Total Volume Losses (kW) technical	3997	2012571	2137761	3 997,00	3 997,00	3 997,00	3 997,00	3 997,00	3 997,00	3 997,00
	Total Volume Losses (kW) non technical	0			-	-	-	-	-	-	-
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	–	2 707	3 086	-	–	–	–	–	–	–
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	–	–	7%	7%	7%	3,7%	3,7%	3,7%	3,7%
	Bulk Purchase	0	0	0	-	-	-	-	-	-	-
Water Volumes :System input	Water treatment works	0	0	0	-	-	-	-	-	-	-
	Natural sources	0	0	0	-	-	-	-	-	-	-
	Total Volume Losses (kℓ)	1 748	1300755	916802	1 748	1 748	1 748	190 775,00	910 775,00	910 775,00	910 775,00
	Total Cost of Losses (Rand '000)		8 312	6 210	-	0	0	0	0	0	0
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated				16,15	16,2%	16,2%	0,0%	1615,0%	16,2%	16,2%
Employee costs	Employee costs/(Total Revenue - capital revenue)	37,2%	38,9%	37,4%	37,1%	36,3%	36,3%	36,3%	32,3%	34,4%	37,1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39,1%	40,7%	39,2%	38,9%	38,3%	38,3%	38,8%	33,8%	36,0%	38,7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	18,3%	22,7%	16,7%	17,5%	16,7%	16,7%	17,7%	15,4%	16,2%	17,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9,8%	10,7%	11,8%	9,8%	11,4%	11,4%	11,4%	9,3%	7,7%	7,8%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	24,2	31,1	24,6	21,4	21,7	21,7	33,0	44,5	49,5	49,2
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16,9%	14,3%	14,2%	14,8%	9,5%	9,5%	9,5%	8,6%	8,0%	7,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1,3	0,2	0,2	0,3	0,1	0,1	0,1	0,1	0,3	0,3

WC031 Theewaterskloof - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population	Stats SA	93	87	109	124	124	124	124	124	124	124
Females aged 5 - 14	Stats SA	8	8	9	3	3	3	3	3	3	3
Males aged 5 - 14	Stats SA	9	7	9	2	2	2	2	2	2	2
Females aged 15 - 34	Stats SA	18	–	18	7	7	7	7	7	7	7
Males aged 15 - 34	Stats SA	21	–	21	8	8	8	8	8	8	8
Unemployment	Stats SA	8	–	7	0	0	0	0	0	0	0
Monthly household income (no. of households)											
No income	Stats SA	2,659	927	3,772	3,408	3,408	3,408	3,408	3,408	3,408	3,408
R1 - R1 600	Stats SA	982	456	584	6,635	6,635	6,635	6,635	6,635	6,635	6,635
R1 601 - R3 200	Stats SA	3,942	1,167	1,088	6,615	6,615	6,615	6,615	6,615	6,615	6,615
R3 201 - R6 400	Stats SA	5,091	1,728	5,467	5,514	5,514	5,514	5,514	5,514	5,514	5,514
R6 401 - R12 800	Stats SA	5,626	2,276	6,859	3,289	3,289	3,289	3,289	3,289	3,289	3,289
R12 801 - R25 600	Stats SA	3,235	1,357	5,647	2,028	2,028	2,028	2,028	2,028	2,028	2,028
R25 601 - R51 200	Stats SA	1,818	663	3,361	1,047	1,047	1,047	1,047	1,047	1,047	1,047
R52 201 - R102 400	Stats SA	653	615	2,068	252	252	252	252	252	252	252
R102 401 - R204 800	Stats SA	165	88	1,056	47	47	47	47	47	47	47
R204 801 - R409 600	Stats SA	50	34	251	49	49	49	49	49	49	49
R409 601 - R819 200	Stats SA	54	–	48							
> R819 200	Stats SA	23	–	49							
Poverty profiles (no. of households)											
< R2 060 per household per month	Stats SA	-	-	-		0.00	0.00	0.00			
Insert description		45,991	-	81,318		0.00	45991.00	0.00			
Household/demographics (000)											
Number of people in municipal area		93,279	86,721	108,790	124	124	124	124	124	124	124
Number of poor people in municipal area	No data	-	-	-							
Number of households in municipal area	Stats SA	23,044	23,464	28,884	36	36	36	36	36	36	36
Number of poor households in municipal area	Stats SA	0	0	0							
Definition of poor household (R per month)		-	-	-							
Housing statistics											
Formal		-	-	-	29,266	29,266	29,266	29,266	29,266	29,266	29,266
Informal		-	-	-		17,891		22,014	22,014	22,014	22,014
Total number of households		-	-	-	29,266	47,157	29,266	51,280	51,280	51,280	51,280
Dwellings provided by municipality		-	-	-							
Dwellings provided by province/s		-	-	-							
Dwellings provided by private sector											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
		-	-	-							
Economic											
Inflation/inflation outlook (CPIX)					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - borrowing					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration increases					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (electricity)					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Consumption growth (water)					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Collection rates											
Property tax/service charges					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - external investments					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest - debtors					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue from agency services					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Detail on the provision of municipal services for A10

Total municipal services	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
Household service targets (000)									
Water:									
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)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	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
Below Minimum Service Level sub-total	2,698	2,773	2,856	2,120	2,120	2,120	1,970	1,770	1,814
Total number of households	**61,244**	**63,076**	**65,327**	**66,497**	**66,497**	**66,497**	**68,279**	**70,067**	**71,819**
Sanitation/sewerage:									
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
Minimum Service Level and Above sub-total	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
Below Minimum Service Level sub-total	1,588	1,588	1,140	630	630	630	630	630	646
Total number of households	**41,987**	**42,966**	**43,787**	**43,898**	**43,898**	**43,898**	**44,496**	**45,117**	**46,245**
Energy:									
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
Minimum Service Level and Above sub-total	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	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**7,840**	**7,650**	**7,650**	**8,539**	**8,539**	**8,539**	**8,539**	**8,539**	**8,539**
Refuse:									
Removed at least once a week	42,915	43,926	43,926	–	–	–	43,926	43,926	43,926
Minimum Service Level and Above sub-total	42,915	43,926	43,926	–	–	–	43,926	43,926	43,926
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**42,915**	**43,926**	**43,926**	**–**	**–**	**–**	**43,926**	**43,926**	**43,926**

Municipal in-house services	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
Household service targets (000)									
Water:									
Piped water inside dwelling	32,394	33,366	34,367	35,398	35,398	35,398	36,460	37,553	38,492
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)	6,937	7,145	7,359	7,580	7,580	7,580	7,807	8,041	8,242
Other water supply (at least min.service level)									
Minimum Service Level and Above sub-total	52,498	54,073	55,695	57,366	57,366	57,366	59,087	60,858	62,379
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
Below Minimum Service Level sub-total	2,698	2,773	2,856	2,120	2,120	2,120	1,970	1,770	1,814
Total number of households	**55,196**	**56,846**	**58,551**	**59,486**	**59,486**	**59,486**	**61,057**	**62,628**	**64,194**
Sanitation/sewerage:									
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
Minimum Service Level and Above sub-total	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
Below Minimum Service Level sub-total	1,588	1,588	1,140	630	630	630	630	630	646
Total number of households	**41,987**	**42,966**	**43,787**	**43,898**	**43,898**	**43,898**	**44,496**	**45,117**	**46,245**
Energy:									
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
Minimum Service Level and Above sub-total	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									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**7,840**	**7,650**	**7,650**	**8,539**	**8,539**	**8,539**	**8,539**	**8,539**	**8,539**
Refuse:									
Removed at least once a week	42,915	43,926	43,926	–	–	–	43,926	43,926	43,926
Minimum Service Level and Above sub-total	42,915	43,926	43,926	–	–	–	43,926	43,926	43,926
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**42,915**	**43,926**	**43,926**	**–**	**–**	**–**	**43,926**	**43,926**	**43,926**

Municipal entity services		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
	Household service targets (000)									
Name of municipal entity	***Water:***									
	Piped water inside dwelling						–			
	Piped water inside yard (but not in dwelling)						–			
	Using public tap (at least min.service level)						–			
	Other water supply (at least min.service level)						–			
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Using public tap (< min.service level)									
	Other water supply (< min.service level)									
	No water supply									
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity	***Sanitation/sewerage:***									
	Flush toilet (connected to sewerage)									
	Flush toilet (with septic tank)									
	Chemical toilet									
	Pit toilet (ventilated)									
	Other toilet provisions (> min.service level)									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Bucket toilet									
	Other toilet provisions (< min.service level)									
	No toilet provisions									
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity	***Energy:***									
	Electricity (at least min.service level)									
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity	***Refuse:***									
	Removed at least once a week									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal									
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'		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
Overberg Water Board (Caledon, Myddleton)	Household service targets (000)									
	Water:									
	Piped water inside dwelling	5,099	5,251	5,738	5,910	5,910	5,910	6,088	6,271	6,428
	Piped water inside yard (but not in dwelling)	–				–	–			
	Using public tap (at least min.service level)	950	979	1,038	1,101	1,101	1,101	1,134	1,168	1,197
	Other water supply (at least min.service level)					–	–			
	Minimum Service Level and Above sub-total	6,048	6,230	6,776	7,011	7,011	7,011	7,222	7,439	7,625
	Using public tap (< min.service level)					–	–			
	Other water supply (< min.service level)					–	–			
	No water supply					–	–			
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	6,048	6,230	6,776	7,011	7,011	7,011	7,222	7,439	7,625
Names of service providers	***Sanitation/sewerage:***									
	Flush toilet (connected to sewerage)					–	–			
	Flush toilet (with septic tank)					–	–			
	Chemical toilet					–	–			
	Pit toilet (ventilated)					–	–			
	Other toilet provisions (> min.service level)					–	–			
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Bucket toilet					–	–			
	Other toilet provisions (< min.service level)					–	–			
	No toilet provisions					–	–			
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers	***Energy:***									
	Electricity (at least min.service level)									
	Electricity - prepaid (min.service level)									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Electricity (< min.service level)									
	Electricity - prepaid (< min. service level)									
	Other energy sources									
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers	***Refuse:***									
	Removed at least once a week									
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Removed less frequently than once a week									
	Using communal refuse dump									
	Using own refuse dump									
	Other rubbish disposal									
	No rubbish disposal									
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided		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
Electricity	*Location of households for each type of FBS*									

List type of FBS service	**Formal settlements - (50 kwh per indigent household per month Rands)** *Number of HH receiving this type of FBS*								
	Informal settlements (Rands) *Number of HH receiving this type of FBS*								
	Informal settlements targeted for upgrading (Rands) *Number of HH receiving this type of FBS*								
	Living in informal backyard rental agreement (Rands) *Number of HH receiving this type of FBS*								
	Other (Rands) *Number of HH receiving this type of FBS*								
	Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	***Location of households for each type of FBS***								
List type of FBS service	**Formal settlements - (6 kilolitre per indigent household per month Rands)** *Number of HH receiving this type of FBS*								
	Informal settlements (Rands) *Number of HH receiving this type of FBS*								
	Informal settlements targeted for upgrading (Rands) *Number of HH receiving this type of FBS*								
	Living in informal backyard rental agreement (Rands) *Number of HH receiving this type of FBS*								
	Other (Rands) *Number of HH receiving this type of FBS*								
	Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	***Location of households for each type of FBS***								
List type of FBS service	**Formal settlements - (free sanitation service to indigent households)** *Number of HH receiving this type of FBS*								
	Informal settlements (Rands) *Number of HH receiving this type of FBS*								
	Informal settlements targeted for upgrading (Rands) *Number of HH receiving this type of FBS*								
	Living in informal backyard rental agreement (Rands) *Number of HH receiving this type of FBS*								
	Other (Rands) *Number of HH receiving this type of FBS*								
	Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	***Location of households for each type of FBS***								
List type of FBS service	**Formal settlements - (removed once a week to indigent households)** *Number of HH receiving this type of FBS*								
	Informal settlements (Rands) *Number of HH receiving this type of FBS*								
	Informal settlements targeted for upgrading (Rands) *Number of HH receiving this type of FBS*								
	Living in informal backyard rental agreement (Rands) *Number of HH receiving this type of FBS*								
	Other (Rands) *Number of HH receiving this type of FBS*								
	Total cost of FBS - Refuse Removal for informal settlem	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof Supporting Table SA10 Funding measurement

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
Funding measures										
Cash/cash equivalents at the year end - R'000	85 916	16 383	17 624	18 830	8 060	8 060	8 060	10 151	21 435	28 762
Cash + investments at the yr end less applications - R'000	(52 992)	(146 959)	(174 489)	(233 630)	(193 428)	(193 428)	(193 428)	(163 042)	(125 106)	(91 220)
Cash year end/monthly employee/supplier payments	1,3	0,2	0,2	0,3	0,1	0,1	0,1	0,1	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	(85 804)	(108 564)	58 554	38 733	69 270	69 270	69 270	122 956	142 408	102 861
Service charge rev % change - macro CPIX target exclusive	N.A.	5,9%	3,1%	2,4%	(4,9%)	(6,0%)	(6,0%)	1,1%	0,4%	0,4%
Cash receipts % of Ratepayer & Other revenue	78,8%	84,6%	86,1%	85,1%	85,8%	85,8%	85,8%	85,2%	85,3%	85,4%
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%	18,1%	17,9%
Capital payments % of capital expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	32,2%	27,8%	36,0%
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								139,8%	125,8%	100,0%
Current consumer debtors % change - incr(decr)	N.A.	28,4%	(12,1%)	15,8%	18,6%	0,0%	0,0%	6,8%	6,7%	6,7%
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%	9,6%	9,6%	9,6%	9,5%	9,6%	0,0%
Asset renewal % of capital budget	7,3%	5,4%	0,3%	0,0%	0,0%	0,0%	0,0%	0,1%	0,0%	0,0%

WC031 Theewaterskloof - Supporting Table SA11 Property rates summary

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	
Valuation:										
Date of valuation:	01/07/2017	01/07/2022	01/07/2022							
Financial year valuation used	**01/07/2018**	**01/07/2023**	**01/07/2023**	**01/07/2023**			**1/7/2023**			
Municipal by-laws s6 in place? (Y/N)							Yes			Yes to all
Municipal/assistant valuer appointed? (Y/N)							Yes			Yes to all
Municipal partnership s38 used? (Y/N)	No	No	No	No	No	No	No	No	No	
No. of assistant valuers (FTE)	**3**	**11**	**1**	1	**1**	**1**	1	**1**	**1**	
No. of data collectors (FTE)	6	25	1	1	1	1	1	1	1	
No. of internal valuers (FTE)		–	–	–	–	–	–	–	–	
No. of external valuers (FTE)	4	12	2	2	2	2	2	2	2	
No. of additional valuers (FTE)		–	–	–	–	–	–	–	–	
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)	12	60	48	24						
No. of properties	19,700	19,923	19,923	20,148	19,966	19,966	20,166	20,367	20,571	
No. of sectional title values	246	250	250	250	250	252	252	252	252	
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	
No. of supplementary valuations	1	1	1	1	1	1	1	1	1	
No. of valuation roll amendments	4	5	4	4	4	4	4	4	4	
No. of objections by rate payers	30	449	30	15	4	4	15	15	600	
No. of appeals by rate payers	5	47	5	5	–	–	5	5	80	
No. of successful objections	15	267	15	8	4	4	8	8	300	
No. of successful objections > 10%	10	138	10	5	2	2	5	5	150	
Supplementary valuation	1	1	1	1	1	1	1	1	1	
Public service infrastructure value (Rm)	65	84	84	69	66	66	67	68	68	
Municipality owned property value (Rm)	419	594	600	601	605	605	611	617	623	
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)	20	25	25	21	20	20	20	20	20	
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	
Valuation reductions-R15,000 threshold (Rm)	245	248	250	214	212	212	215	217	219	
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	
Valuation reductions-other (Rm)	390	430	434	427	445	445	450	454	459	
Total valuation reductions:	**654**	**703**	**710**	**662**	**677**	**677**	**684**	**691**	**698**	
Total value used for rating (Rm)	24,668	31,241	31,553	31,702	31,452	31,452	31,766	32,084	32,405	
Total land value (Rm)		–	–	–	–	–	–	–	–	
Total value of improvements (Rm)		–	–	–	–	–	–	–	–	
Total market value (Rm)	25,323	31,944	32,263	32,364	32,129	32,129	32,450	32,775	33,102	
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)										
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)	2	2	0	0	0	0	0			
Rates policy accompanying budget? (Y/N)				0						
Fixed amount minimum value (R'000)				–			–			
Non-residential prescribed ratio s19? (%)	0.0%	0.0%	0.0%	0.0%			0.0%			
Rate revenue:										
Rate revenue budget (R '000)	136,354	153,616	161,158	173,080	170,753	170,753	180,859	185,380	194,649	
Rate revenue expected to collect (R'000)			133,761	147,118	145,140	145,140	159,156	166,842	179,077	
Expected cash collection rate (%)			83.0%	85.0%	85.0%	85.0%	88.0%	90.0%	92.0%	
Special rating areas (R'000)					–	–	–	–	–	
Rebates, exemptions - indigent (R'000)		4,705	4,940	5,214	5,533	5,533	5,810	6,100	6,405	
Rebates, exemptions - pensioners (R'000)		3,146	3,303	4,656	4,824	4,824	5,066	5,319	5,585	
Rebates, exemptions - bona fide farm. (R'000)		–	–		–	–	–	–	–	
Rebates, exemptions - other (R'000)		13,329	13,995	20,688	22,510	22,510	23,635	24,817	26,058	
Phase-in reductions/discounts (R'000)			–	–	–	–	–	–	–	
Total rebates,exemptns,reductns,discs (R'000)	**–**	**21,180**	**22,239**	**30,558**	**32,867**	**32,867**	**34,510**	**36,236**	**38,047**	

WC031 Theewaterskloof - Supporting Table SA12a Property rates by category (current year)

Description	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26											
Valuation:											
No. of properties	873	37	2	14,375	1,734	23	48	459	2,415	–	–
No. of sectional title property values	16	–	–	234	–	–	–	–	–	–	
No. of unreasonably difficult properties s7(2)	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations	1	1	1	1	1	1	1	1	1	–	–
Supplementary valuation (Rm)	still in process	still in process	still in process	still in process	still in process	still in process	still in process	still in process	still in process	–	–
No. of valuation roll amendments	4	4	4	4	4	4	4	4	4	–	–
No. of objections by rate-payers	–	–	–	1	3	–	–	–	–	–	–
No. of appeals by rate-payers	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	–	–	–	1	3	–	–	–	–	–	–
No. of successful objections > 10%	–	–	–	1	1	–	–	–	–	–	–
Estimated no. of properties not valued	–	–	–	–	–	–		–	–	–	–
Years since last valuation **(select)**	2	2	2	2	2	2	2	2	2	0	0
Frequency of valuation **(select)**	5	5	5	5	5	5	5	5	5	0	0
Method of valuation used **(select)**	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	0	0
Base of valuation **(select)**	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	0	0
Phasing-in properties s21 (number)	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)										0	0
Flat rate used? (Y/N)										0	0
Is balance rated by uniform rate/variable rate?										0	0
Valuation reductions:											
Valuation reductions-public infrastructure (Rm)	–		–	–	–	–	–	20	–	–	–
Valuation reductions-nature reserves/park (Rm)	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)	–	–	–	212	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	–	–	–	445	–	–	–	–	–	–	–
Total valuation reductions:											
Total value used for rating (Rm)	2,641	282	2	7,398	19,954	66	582	46	480	–	–
Total land value (Rm)	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	**2,641**	**282**	**2**	**8,055**	**19,954**	**66**	**582**	**66**	**480**	–	–
Rating:											
Average rate	0.020358	0.020358	0.020358	0.010179	0.002036	0.002544	0.020358	–	0.010179	–	–
Rate revenue budget (R '000)	46,938	5,184	47	63,697	40,457	97	11,705	–	3,554	–	–
Rate revenue expected to collect (R'000)	39,898	4,407	40	54,142	34,389	82	9,949	–	3,021	–	–
Expected cash collection rate (%)	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%	85.0%	0.0%	0.0%
Special rating areas (R'000)	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)	–	–	–	5,533	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	–	–	–	4,824	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	16,477	–	–	5,675	83	70	–	–	205	–	–
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)											

WC031 Theewaterskloof - Supporting Table SA12b Property rates by category (budget year)

Description	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27											
Valuation:											
No. of properties	882	37	2	14,519	1,751	23	48	464	2,439	–	–
No. of sectional title property values	16	–	–	236	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations	1	1	1	1	1	1	1	1	1	–	–
Supplementary valuation (Rm)	still in process	still in process	still in process	still in process	still in process	still in process	still in process	still in process	still in process	–	–
No. of valuation roll amendments	4	4	4	4	4	4	4	4	4	–	–
No. of objections by rate-payers	2	–	–	10	2	–	–	–	1	–	–
No. of appeals by rate-payers	1	–	–	3	1	–	–	–	–	–	–
No. of appeals by rate-payers finalised	1	–	–	3	1	–	–	–	–	–	–
No. of successful objections	1	–	–	6	1	–	–	–	–	–	–
No. of successful objections > 10%	1	–	–	3	1	–	–	–	–	–	–
Estimated no. of properties not valued	–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**	3	3	3	3	3	3	3	3	3	0	0
Frequency of valuation **(select)**	5	5	5	5	5	5	5	5	5	0	0
Method of valuation used **(select)**	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	market, CAMA	0	0
Base of valuation **(select)**	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	Land & Impr	0	0
Phasing-in properties s21 (number)	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)										0	0
Flat rate used? (Y/N)										0	0
Is balance rated by uniform rate/variable rate?										0	0
Valuation reductions:											
Valuation reductions-public infrastructure (Rm)	–	–	–	–	–	–	–	20	–	–	–
Valuation reductions-nature reserves/park (Rm)	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)	–	–	–	215	–	–	–	–	–	–	–
Valuation reductions-public worship (Rm)	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	–	–	–	450	–	–	–	–	–	–	–
Total valuation reductions:											
Total value used for rating (Rm)	2,773	296	2	7,768	20,952	70	611	49	504	–	–
Total land value (Rm)	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	**2,773**	**296**	**2**	**8,458**	**20,952**	**70**	**611**	**70**	**504**	–	–
Rating:											
Average rate	0.021376	0.021376	0.021376	0.010688	0.002138	0.002671	0.021376	–	0.010688	–	–
Rate revenue budget (R '000)	49,285	5,444	49	66,882	42,480	101	12,290	–	3,732	–	–
Rate revenue expected to collect (R'000)	39,428	4,355	39	53,505	33,984	81	9,832	–	2,985	–	–
Expected cash collection rate (%)	88.0%	88.0%	88.0%	88.0%	88.0%	88.0%	88.0%	88.0%	88.0%	0.0%	0.0%
Special rating areas (R'000)	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)	–	–	–	5,810	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	–	–	–	5,066	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	17,301	–	–	5,958	87	74	–	–	216	–	–
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)											

WC031 Theewaterskloof - Supporting Table SA13a Service Tariffs by category

Description	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates *(rate in the Rand)*								
Residential properties		0.0105	-	-	-	-		
Residential properties - vacant land		0.0105	-	-	-	-		
Formal/informal settlements		-	-	-	-	-		
Small holdings		-	-	-	-	-		
Farm properties - used		0.0021	-	-	-	-		
Farm properties - not used		0.0021	-	-	-	-		
Industrial properties		0.0210	-	-	-	-		
Business and commercial properties		0.0210	-	-	-	-		
Communal land - residential		0.0105	-	-	-	-		
Communal land - small holdings		-	-	-	-	-		
Communal land - farm property		0.0021	-	-	-	-		
Communal land - business and commercial		0.0210	-	-	-	-		
Communal land - other		-	-	-	-	-		
State-owned properties		0.0210	-	-	-	-		
Municipal properties		0.0105	-	-	-	-		
Public service infrastructure		0.0026	-	-	-	-		
Privately owned towns serviced by the owner					-	-		
State trust land					-	-		
Restitution and redistribution properties					-	-		
Protected areas					-	-		
National monuments properties					-	-		
Property rates by usage					-	-		
Business and commercial properties		0.0210	0.0181	0.0190	0.0204	0.0214	0	0
Industrial properties		0.0210	0.0181	0.0190	0.0204	0.0214	0	0
Mining properties		0.0210	0.0181	0.0190	0.0204	0.0214	0	0
Residential properties		0.0105	0.0091	0.0095	0.0102	0.0107	0	0
Agricultural properties		0.0021	0.0018	0.0019	0.0020	0.0021	0	0
Public benefit organisations		0.0026	0.0023	0.0024	0.0025	0.0027	0	0
Public service purpose properties		0.0210	0.0181	0.0190	0.0204	0.0214	0	0
Public service infrastructure properties		-	-	-	-	-		
Vacant land		0.0105	0.0091	0.0095	0.0102	0.0107	0	0
Sport Clubs and Fields (Bitou only)		0.0210	0.0181	0.0190	0.0204	0.0214	0	0
Sectional Title Garages (Drakenstein only)		0.0210	0.0181	0.0190	0.0204	0.0214	0	0
		-						
Exemptions, reductions and rebates *(Rands)*								
Residential properties						-		
R15 000 threshhold rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000
Indigent rebate or exemption	Exempt from	100,000	100,000	100,000				
Pensioners/social grants rebate or exemption		60,000	60,000	60,000	60,000	60,000	60,000	60,000
Temporary relief rebate or exemption	Exempt from							
Bona fide farmers rebate or exemption		50%	50%	50%	50%	50%	50%	50%
Other rebates or exemptions	Exempt from							
Non-Profit Organizations		50%	50%	50%	50%	50%	50%	50%
Open Space		-	-	-	-	-		
Heritage Properies		-	-	-	-	-		
Rural Areas Residential Rebate		75%	75%	75%	75%	75%	75%	75%
Rural Areas Business Rebate		75%	75%	75%	75%	75%	75%	75%
Water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		159	173	182	196	206	-	-
Service point - vacant land *(Rands/month)*		164	178	187	202	212	-	-
Water usage - flat rate tariff *(c/kl)*		-	-	-	-	-		
Water usage - life line tariff	(describe	-	-	-	-	-		
Water usage - Block 1 (c/kl)	(fill in thresholds)	10	11	12	13	14	-	-
Water usage - Block 2 (c/kl)	(fill in thresholds)	12	13	14	15	16	-	-
Water usage - Block 3 (c/kl)	(fill in thresholds)	26	28	29	32	33	-	-
Water usage - Block 4 (c/kl)	(fill in thresholds)	32	35	37	40	42	-	-
Water usage - Block 5 (c/kl)	(fill in thresholds)	42	46	48	52	55	-	-
Water usage - Block 6 (c/kl)	(fill in thresholds)		-	-	-	-		
Other			5	4	-	-		
Waste water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		190	202	213	224	235	243	251
Service point - vacant land *(Rands/month)*		84	89	94	99	104	107	111
Waste water - flat rate tariff *(c/kl)*			-	-	-	-		
Volumetric charge - Block 1 (c/kl)	(fill in structure)		-	-	-	-		
Volumetric charge - Block 2 (c/kl)	(fill in structure)		-	-	-	-		
Volumetric charge - Block 3 (c/kl)	(fill in structure)		-	-	-	-		

0

Volumetric charge - Block 4 (c/kl)	(fill in structure)		-	-	-	-		
Other			5	4	-	-		
Electricity tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		83	182	186	183	203	210	217
Service point - vacant land *(Rands/month)*		423	473	523	623	-		
FBE	(how is this		-	-	4	-		
Life-line tariff - meter	(describe		-	-	-	-		
Life-line tariff - prepaid	(describe		-	-	-	-		
Flat rate tariff - meter *(c/kwh)*		2	2	2	2	-		
Flat rate tariff - prepaid*(c/kwh)*		2	2	2	2	-		
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)	-	-	-	-	-		
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)		-	-	-	-		
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)		-	-	-	-		
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)		-	-	-	-		
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)		-	-	-	-		
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	2	2	2	3	-		
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)	3	3	3	4	-		
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)	-	-	-	-	-		
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)		-	-	-	-		
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)		-	-	-	-		
Other			5	4	-	-		
Waste management tariffs								
Domestic								
Street cleaning charge		-	-	-		-		
Basic charge/fixed fee		60	64	68	71	74	77	79
80l bin - once a week		-		-		-		
250l bin - once a week		213	226	261	250	263	272	280

WC031 Theewaterskloof - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates *(Rands)*								
[Insert lines as applicable]								
General residential rebate		15,000	15,000	15,000	15,000	15,000		
Indigent rebate or exemption	Exempt from 2025/20	100,000	100,000	100,000				
Pensioners/social grants rebate or exemption	Exempt from rates							
Bona fide farmers rebate or exemption		0%	0%	0%	0%	0%		
Persons 70 years and above		60,000	60,000	60,000	60,000	60,000	60,000	60,000
Pensioners income up to R5 000	Exempt from rates		-					
Pensioners income R5 001 - R10 000		50%	50%	50%	50%	50%	50%	50%
Disabled persons income up to R5 000	Exempt from rates							
Disabled persons income R5 001 - R10 000		50%	50%	50%	50%	50%	50%	50%
Temporary relief rebate or exemption		0%	0%	0%	0%	0%		
Bona fide farmers rebate or exemption		0%	0%	0%	0%	0%		
Non-Profit Organizations	Exempt from rates							
Open Space	Exempt from rates							
Heritage Properies	Exempt from rates							
Rural Areas Residential Rebate		75%	75%	75%	75%	75%	75%	75%
Rural Areas Business Rebate		75%	75%	75%	75%	75%	75%	75%
Water tariffs								
[Insert blocks as applicable]	(fill in thresholds)							
Basic fee per month		159	173	182	196	212	220	229
Consumptions		-						
Block 1	0 - 6 kl per month	10	11	12	13	14	14	15
Block 2	7 - 15 kl per month	12	13	14	15	17	17	18
Block 3	16 - 30 kl per month	26	28	29	32	34	36	37
Block 4	31 - 40 kl per month	32	35	37	40	43	44	46
Block 5	40+ kl per month	42	46	48	52	56	59	61
Availability fee per month		164	178	187	202	218	227	236
Capital Infrastructure levy	(fill in thresholds)		5	5	-	-	-	-
Waste water tariffs								
[Insert blocks as applicable]	(fill in structure)							
Basic	(fill in structure)	190	202	213	224	234	243	253
Availability	(fill in structure)	84	89	94	99	103	108	112
Capital Infrastructure levy	(fill in structure)		5	5	-	-	-	-
Electricity tariffs								
Availability fee per month		423	473	523	623	717	745	775
Conventional		-		-	-	-	-	-
Domestic Single phase (60A) credit meter: basic charge	R/month/POS	83	182	-	183			
capacity charge	R/Amp/month	4	12	26	13			
energy charge	R/kWh	2	2	15	2			
Domestic Three phase (40A per Phase) credit meter:	R/month/POS	233	462	-	277			
capacity charge	R/Amp/month	4	12	26	13			
energy charge	R/kWh	2	2	15	2			
Prepaid		-		-				
Domestic pre-paid 1 phase >20 Amp: basic charge	R/month/POS	65	213	-	277			
capacity charge	R/Amp/month	4	12	26	13	13	13	14
energy charge	R/kWh	2	2	15	2	3	3	3
Domestic Life line tariff: Pre-paid (20 Amps)		-		-		-		
Energy Charge	0 - 250 kWh/m	2	2	15	3	3	3	3
Energy Charge	>251 kWh/m	3	3	15	4	4	4	4
Domestic Indigent: Pre-paid (20 Ams)		-		-				
FBE of 70 kWh/m (indigent)	R/kWh	3	3	3	4	4	4	4
Energy Charge	0 - 250 kWh/m	2	2	15	3	3	3	3
Energy Charge	>251 kWh/m	3	3	15	4	4	4	4
Capital Infrastructure levy			5	4				
Domestic: Credit & Prepaid 1 phase >20 Amp single Basic charge: Up to 25kVA	R/month/POS	79	91	186	183	175	182	189
capacity charge	R/Amp/month	7	12	13	13	13	13	14
energy charge	R/kWh	2	2	2	2	3	3	3
Domestic Three phase: Credit & Pre-paid Basic charge: Up to 25kVA	R/month/POS	221	255	282	277	261	271	282

WC031 Theewaterskloof - Supporting Table SA14 Household bills

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	598.69	517.18	543.03	581.05	581.05	581.05	5.0%	610.11	634.51	659.89
Electricity: Basic levy	131.55	181.68	185.54	182.74	182.74	182.74	(4.2%)	175.02	182.02	189.30
Electricity: Capacity charge	404.40	697.80	771.60	786.00	786.00	786.00	(2.0%)	770.40	801.22	833.26
Electricity: Consumption	1,793.10	1,748.60	1,953.70	2,285.80	2,285.80	2,285.80	13.2%	2,587.20	2,690.69	2,798.32
Water: Basic levy	158.87	173.22	181.74	196.28	196.28	196.28	8.0%	211.98	220.46	229.28
Water: Consumption	556.80	607.77	638.49	689.46	689.46	689.46	8.0%	744.57	774.35	805.33
Sanitation	190.43	201.91	213.04	223.70	223.70	223.70	4.5%	233.77	243.12	252.85
Refuse removal	213.04	225.83	260.87	250.17	250.17	250.17	11.9%	280.00	291.20	302.85
Other		20.00	17.40	–	–	–	–	–	–	–
sub-total	**4,046.88**	**4,373.99**	**4,765.41**	**5,195.20**	**5,195.20**	**5,195.20**	**8.0%**	**5,613.05**	**5,837.57**	**6,071.07**
VAT on Services	517.23	578.52	633.36	692.12	692.12	692.12	8.4%	750.44	780.46	811.68
Total large household bill:	**4,564.11**	**4,952.51**	**5,398.77**	**5,887.32**	**5,887.32**	**5,887.32**	**8.1%**	**6,363.49**	**6,618.03**	**6,882.75**
% increase/-decrease	**–**	**8.5%**	**9.0%**	**9.0%**	**–**	**–**	**(10.6%)**	**8.1%**	**4.0%**	**4.0%**
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	423.89	366.18	384.48	411.40	411.40	411.40	5.0%	431.97	449.25	467.22
Electricity: Basic levy	131.55	181.68	185.54	182.74	182.74	182.74	(4.2%)	175.02	182.02	189.30
Electricity: Capacity charge	404.40	697.80	771.60	786.00	786.00	786.00	(2.0%)	770.40	801.22	833.26
Electricity: Consumption	896.55	874.30	976.85	1,142.90	1,142.90	1,142.90	13.2%	1,293.60	1,345.34	1,399.16
Water: Basic levy	158.87	173.22	181.74	196.28	196.28	196.28	8.0%	211.98	220.46	229.28
Water: Consumption	428.95	468.22	491.99	531.26	531.26	531.26	8.0%	573.72	596.67	620.54
Sanitation	190.43	201.91	213.04	223.70	223.70	223.70	4.5%	233.77	243.12	252.85
Refuse removal	213.04	225.83	260.87	250.17	250.17	250.17	11.9%	280.00	291.20	302.85
Other	–	17.40	17.40	–	–	–	–	–	–	–
sub-total	**2,847.68**	**3,206.54**	**3,483.51**	**3,724.45**	**3,724.45**	**3,724.45**	**6.6%**	**3,970.46**	**4,129.28**	**4,294.45**
VAT on Services	363.57	426.44	464.85	496.96	496.96	496.96	6.8%	530.77	575.71	598.74
Total small household bill:	**3,211.25**	**3,632.98**	**3,948.36**	**4,221.41**	**4,221.41**	**4,221.41**	**6.6%**	**4,501.23**	**4,704.99**	**4,893.19**
% increase/-decrease		**13.1%**	**8.7%**	**6.9%**	**–**	**–**	**(4.1%)**	**6.6%**	**4.5%**	**4.0%**
			-0.34	-0.20	-1.00	-				
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	174.80	151.00	158.55	169.65	169.65	169.65				
Electricity: Basic levy	–	–	–		–	–	–			
Electricity: Consumption	593.81	683.47	755.64	841.19	841.19	841.19	8.0%	908.49	944.83	982.62
Water: Basic levy			–		–	–	–			
Water: Consumption	239.00	260.87	274.03	295.90	295.90	295.90	8.0%	319.53	332.31	345.60
Sanitation	–		–	–	–	–	–			
Refuse removal	–	–	–	–	–	–	–			
Other	–	–	–	–	–	–	–			
sub-total	**1,007.61**	**1,095.34**	**1,188.22**	**1,306.74**	**1,306.74**	**1,306.74**	**(6.0%)**	**1,228.02**	**1,277.14**	**1,328.23**
VAT on Services	–	141.65	154.44	170.56	170.56	170.56	8.0%	184.20	191.57	199.23
Total small household bill:	**1,007.61**	**1,236.99**	**1,342.66**	**1,477.30**	**1,477.30**	**1,477.30**	**(4.4%)**	**1,412.22**	**1,468.71**	**1,527.46**
% increase/-decrease	**–**	**22.8%**	**8.5%**	**10.0%**	**–**	**–**	**(143.9%)**	**(4.4%)**	**4.0%**	**4.0%**

WC031 Theewaterskloof - Supporting Table SA15 Investment particulars by type

Investment type	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Investments									
Bank Repurchase Agreements									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Bank Repurchase Agreements	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions									
Deposits - Bank					-	-	-		
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Deposit Taking Institutions	-	-	-	-	-	-	-	-	-
Derivative Financial Assets									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Derivative Financial Assets	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Guaranteed Endowment Policies (Sinking)	-	-	-	-	-	-	-	-	-
Interest Rate Swaps									
Specify 1									
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
Total Interest Rate Swaps	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks									
Listed/Unlisted Bonds and Stocks	180	249	274	16,429	274	274	274	274	274
Specify 2									
Specify 3									
Specify 4									
Specify 5									
Specify 6									
Specify 7									
Specify 8									
Specify 9									
Specify 10									
Specify 11									
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

WC031 Theewaterskloof - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality													
Sanlam	Investmeny in shares								274				**274**
Standard bank 78805570005													–
Standard bank 78805570006													–
Municipality sub-total									**274**		–	–	**274**
TOTAL INVESTMENTS AND INTEREST									**274**		–	–	**274**

WC031 Theewaterskloof - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Borrowings									
Annuity and Bullet Loans									
Banks	181,287	154,400	124,653	113,549	104,401	104,401	88,414	74,841	65,170
Development Bank of South Africa									
Total Annuity and Bullet Loans	**181,287**	**154,400**	**124,653**	**113,549**	**104,401**	**104,401**	**88,414**	**74,841**	**65,170**
Total Borrowings	**181,287**	**154,400**	**124,653**	**113,549**	**104,401**	**104,401**	**88,414**	**74,841**	**65,170**

WC031 Theewaterskloof - Supporting Table SA18 Transfers and grant receipts

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
RECEIPTS									
Operating Transfers and Grants									
National Government									
Local Government Equitable Share	120 101	131 582	140 900	150 030	150 030	150 030	157 971	166 048	169 463
Expanded Public Works Programme (Schedule 5B	2 059	1 684	1 563	1 930	1 930	1 930	1 912	–	–
Local Government Financial Management Grant (Schedule 5B)	1 650	1 700	1 800	1 900	1 900	1 900	2 000	2 100	2 200
Municipal Infrastructure Grant [Schedule 5B]	4 399	3 576	3 946	4 131	4 131	4 131	4 795	4 595	4 728
Integrated National Electrification Programme (Sch	–	–	771	–	–	–	91	518	855
Water Services Infrastructure Grant	–	1 445	652	–	–	–			
Energy Efficiency and Demand Side Management	–	600	–	–	–	–			
Municipal Disaster Relief Grant	–	–	–	–	–	–			
Emergency Housing Grant	2 306	–	–	–	–	–			
Municipal Disaster Recovery Grant VAT	1 992	–	–	–	–	–			
Municipal Disaster Response Grant VAT	–	6 196	–	–	–	–			
Municipal Disaster Recovery Grant	–	–	–	–	–	–			
	–	–	–	–	–	–			
Total Monetary Allocations	**132,501**	**146,783**	**149,633**	**157,991**	**157,991**	**157,991**	**166,759**	**173,561**	**177,245**
Total Operating/National Government	**132,501**	**146,783**	**149,633**	**157,991**	**157,991**	**157,991**	**166,759**	**173,561**	**177,245**
Provincial Government									
Monetary Allocations									
Community Development Workers	112	113	113	113	113	113	118	118	118
Human Settlement Development	3 238	–	1 500	2 080	138	138			
Informal Settlements	–	–	–	10 000	–	–			
Library Service	9 780	10 271	9 938	10 307	10 307	10 307	11 756	11 873	11 992
Maintenance of Main Roads	144	–	–	145	3 953	3 953	165	185	185
Financial Management Capacity Building Grant	–	200	–	–	–	–	1 500	–	–
Municipal Service Delivery and Capacity Building (	28	–	–	–	–	–			
Thusong Centre	–	–	–	–	–	–			150
Municipal Energy Resilience Grant	–	500	–	–	–	–			
Western Cape Municipal Interventions Grant	1 350	–	–	–	900	900			
FMSG: Strategic planning/survey	–	–	–	–	–	–			
Municipal Capacity Building	–	–	–	–	–	–			
Local Government Support Grant	–	–	–	–	–	–			
LG Public Employment Support Grant	–	–	–	–	–	–			
WC Financial Management Capability Grant	–	–	700	–	150	150			
Thusong Centre	–	–	146	–	–	–			
Local Government Support Grant	–	–	–	–	–	–			
LG Public Employment Support Grant	–	–	–	–	–	–			
Municipal Service Delivery and Capacity Building Grant	–	–	–	–	250	250			
Regional socio economic projects (RSEP)	–	–	–	–	–	–			
MUNICIPAL WATER RESILIENCE GRANT	–	–	–	1 650	1 650	1 650			
	–	–	–	–	–	–			
Total Monetary Allocations	**14,652**	**11,084**	**12,397**	**24,295**	**17,461**	**17,461**	**13,539**	**12,176**	**12,445**
Total Operating/Provincial Government	**14,652**	**11,084**	**12,397**	**24,295**	**17,461**	**17,461**	**13,539**	**12,176**	**12,445**
District Municipalities									
Safety Audit & Safety Plan Grant (ODM)	–	500	–	–	–	–			
Safety Projects Grant	–	–	–	–	–	–			
	–	–	–	–	–	–			
Total Monetary Allocations	**-**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
	–	–	–	–	–	–			
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/District Municipalities	**-**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers									
Public Contributions	–	–	–	4	64	64			
National Skills Fund	478	506	449	–	318	318			
HAN	–	–	–	–	–	–			
SETA	–	–	–	–	–	–			
DBSA Local Economic Development	–	–	–	–	–	–			
DBSA LEDI	–	–	–	–	–	–			
				–	–	–			
Total Monetary Allocations	**478**	**506**	**449**	**4**	**382**	**382**	**-**	**-**	**-**
Allocations In-kind									
Human Settlement Development (in-kind)			–	–	11 201	11 201	84 964	57 200	
Total Allocations In-kind	**-**	**-**	**-**	**-**	**11,201,000**	**11,201,000**	**84,964,000**	**57,200,000**	**-**
Total Operating/Other Grant Providers	**478**	**506**	**449**	**4**	**11,583**	**11,583**	**84,964**	**57,200**	**-**
Total Operating	**147,632**	**158,873**	**162,478**	**182,290**	**187,035**	**187,035**	**251,723,435**	**230,760,914**	**177,245,479**
Capital									
National Government									
Municipal Infrastructure Grant [Schedule 5B]	25,329	20,266	19,667	27,537	27,537	27,537	31,901	30,633	31,517
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	–	10,076	–	–	–	609	5,453	5,699
Energy Efficiency and Demand Side Management	–	3,400	–	–	–	–			
Local Government Financial Management Grant (Schedule 5B]	–	–	–	–	–	–			
Expanded Public Works Programme (Schedule 5B)	18	–	–	–	–	–			
Water Services Infrastructure Grant	–	8,186	2,048	–	–	–			
Municipal Disaster Relief Grant	–	–	–	–	–	–			
Public Works	–	–	–	–	–	–			
Municipal Disaster Recovery Grant	9,948	–	–	–	–	–			
Municipal Disaster Response Grant	–	35,108	–	–	–	–			
				–	–	–			
Total Monetary Allocations	**35,295**	**66,960**	**31,790**	**27,537**	**27,537**	**27,537**	**32,509,566**	**36,086,086**	**37,216,521**
Total Capital/National Government	**35,295**	**66,960**	**31,790**	**27,537**	**27,537**	**27,537**	**32,509,566**	**36,086,086**	**37,216,521**
Provincial Government									
Human Settlements	35	–	1,090	–	–	–			
Regional socio economic projects (RSEP)	25,950	40,044	900	44,700	–	–	700		
Western Cape Municipal Interventions Grant	1,000	1,100	–	–	400	400			
Municipal Service Delivery and Capacity Building (	250	–	–	–	50	50			
Drought Relief	92	–	–	–	–	–			
Joint District and Metro Grant	–	–	–	–	–	–			
Emergency Municipal Load-Shedding Relief Grant	500	–	–	–	–	–			
Municipal Drought Relief (PT)	1,800	–	–	–	–	–			
Sport and Recreation	–	–	–	–	–	–			
LG Public Employment Support Grant	–	–	–	–	–	–			
Western Cape Municipal Financial Recovery Servi	–	–	–	–	2,500	2,500			
						–			
Total Monetary Allocations	**29,627**	**41,144**	**1,990**	**44,700**	**2,950**	**2,950**	**700,000**	**-**	**-**
Allocations In-kind									
	–	–	–	–	–	–			
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Provincial Government	**29,627**	**41,144**	**1,990**	**44,700**	**2,950**	**2,950**	**700**	**-**	**-**
District Municipalities									
Monetary Allocations									
Safety Project Grant	170			–	–	–			
Safety Audit & Safety Plan Grant (ODM)	–			–	–	–			
Community Safety	–			–	–	–			
Total Monetary Allocations	**170**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
	–	–	–	–	–	–			
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/District Municipalities	**170**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers									
Monetary Allocations									
SANRAL	–	–	–	–	–	–			
Donations	–	–	–	–	–	–			
DBSA	–	–	–	–	–	–			
Total Monetary Allocations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
	–	–	–	–	–	–			
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Other Grant Providers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital	**65,092**	**108,103**	**33,781**	**72,237**	**30,487**	**30,487**	**33,210**	**36,086**	**37,217**
TOTAL RECEIPTS OF TRANSFERS AND GRANTS	212,724	266,976	196,259	254,527	217,522	217,522	284,933	266,847	214,462

WC031 Theewaterskloof - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government									
Local Government Equitable Share	120 101	131 585	140 900	150 030	150 130	150 030	157 971	166 048	169 463
Expanded Public Works Programme [Schedule 5B]	2 061	1 584	1 563	1 930	1 930	1 930	1 912	–	–
Local Government Financial Management Grant [Schedu	1 550	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 5	–	–	357	–	–	–	91	818	855
Water Services Infrastructure Grant	1 916	1 225	230	–	–	–			
Energy Efficiency and Demand Side Management		522	–	–	–	–			
Municipal Disaster Relief Grant	–	–	–	–	–	–			
Emergency Housing Grant	–	–	–	–	–	–			
Municipal Disaster Recovery Grant VAT	–	–	–	–	–	–			
Municipal Disaster Response Grant VAT	–	1 120	–	–	–	–			
Municipal Disaster Recovery Grant	–	–	–	–	–	–			
			–			–			
Total Monetary Allocations	**129,522**	**140,783**	**148,083**	**157,991**	**158,489**	**158,489**	**166,759**	**173,561**	**177,245**
Total National Government	**129,522**	**140,783**	**148,083**	**157,991**	**158,489**	**158,489**	**166,759**	**173,561**	**177,245**
Provincial Government									
Community Development Workers	61	118	86	113	185	185	118	118	118
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	3 953	3 953	165	185	185
Financial Management Capacity Building Grant	144	–	–	–	–	–	1 500	–	–
Municipal Service Delivery and Capacity Building Grant		–	–	–	250	250			
Thusong Centre			–	–	–	–			150
Municipal Energy Resilience Grant	1 250	500	–	–	–	–			
Western Cape Municipal Interventions Grant	390	–	–	–	900	900			
FMSG: Strategic planning/survey		–	–	–	–	–			
Municipal Capacity Building		–	–	–	–	–			
Local Government Support Grant		–	–	–	–	–			
LG Public Employment Support Grant	27	180	–	–	–	–			
WC Financial Management Capability Grant		–	519	–	341	341			
Thusong Centre		–	140	–	–	–			
Local Government Support Grant		–	–	–	–	–			
LG Public Employment Support Grant		–	–	–	–	–			
Regional socio economic projects (RSEP)		–	–	–	–	–			
MUNICIPAL WATER RESILIENCE GRANT		–	–	1 650	6	6			
			–	–	–	–			
Total Monetary Allocations	**14,706**	**11,009**	**12,171**	**24,295**	**16,080**	**16,080**	**13,539**	**12,176**	**12,445**
Total Provincial Government	**14,706**	**11,009**	**12,171**	**24,295**	**16,080**	**16,080**	**13,539**	**12,176**	**12,445**
District Municipalities									
Safety Audit & Safety Plan Grant (CDM)	–	–	–	–	–	–			
Safety Projects Grant	–	–	212	–	–	–			
Total Monetary Allocations	**-**	**-**	**212**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
Human Settlement Development (in Kind)	–	–	–	–	11 201	11 201	84 964	57 200	
Total Allocations In-kind	**-**	**-**	**-**	**-**	**11,201**	**11,201**	**84,964,000**	**57,200,000**	**-**
Total Operating/District Municipalities	**-**	**-**	**212**	**-**	**11,201**	**11,201**	**84,964**	**57,200**	**-**
Other Grant Providers									
Monetary Allocations									
Public Contributions	–	–	–	4	64	64			
National Skills Fund	270	–	–	–		–			
HWSETA	–	–	–	–		–			
SETA	–	714	449	–	318	318			
DBSA Local Economic Development	–	–	–	–		–			
DBSA LEDI	–	–	–	–		–			
	–	–	–	–		–			
Total Monetary Allocations	**270**	**714**	**449**	**4**	**382**	**382**	**-**	**-**	**-**
Allocations In-kind									
Other transfers/grants [insert description]	–		–	–	–	–			
	–		–	–	–	–			
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Operating/Other Grant Providers	**270**	**714**	**449**	**4**	**382**	**382**	**-**	**-**	**-**
Total operating expenditure of Transfers and Grants	**144,498**	**152,505**	**160,915**	**182,290**	**186,152**	**186,152**	**265,262**	**242,937**	**189,690**
Capital expenditure of Transfers and Grants									
National Government									
Municipal Infrastructure Grant [Schedule 5B]	25 294	20 556	21 868	27 537	28 199	28 199	31 901	30 633	31 517
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	–	–	2 380	–	–	–	609	5 453	5 699
Energy Efficiency and Demand Side Management	–	3 478	–	–	–	–			
Local Government Financial Management Grant [Schedu	–	–	–	–	–	–			
Expanded Public Works Programme [Schedule 5B]	16	–	–	–	–	–			
Water Services Infrastructure Grant	–	8 169	1 535	–	–	–			
Municipal Disaster Relief Grant	–	–	–	–	–	–			
Public Works	–	–	–	–	–	–			
Municipal Disaster Recovery Grant	–	–	–	–	–	–			
Municipal Disaster Response Grant	–	6 287	–	–	–	–			
		–	–	–	–	–			
Total Monetary Allocations	**25,311**	**38,489**	**25,783**	**27,537**	**28,199**	**28,199**	**32,510**	**36,086**	**37,217**
Total National Government	**25,311**	**38,489**	**25,783**	**27,537**	**28,199**	**28,199**	**32,510**	**36,086**	**37,217**
Provincial Government									
Monetary Allocations									
Human Settlements	–	–	2 721	10 000	–	–			
Informal Settlements			5 516	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 Gr	–	–	–	–	2 500	2 500			
						–			
Total Monetary Allocations	**27,369**	**39,763**	**9,922**	**44,700**	**3,834**	**3,834**	**700**	**-**	**-**
Total Provincial Government	**27,369**	**39,763**	**9,922**	**44,700**	**3,834**	**3,834**	**700**	**-**	**-**
District Municipalities									
Monetary Allocations									
Safety Project Grant	193	–	55	–	–	–			
Safety Audit & Safety Plan Grant (CDM)	–	–	–	–	–	–			
Community Safety	–	–	–	–	–	–			
						–			
Total Monetary Allocations	**193**	**-**	**55**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
Other transfers/grants [insert description]	–	–	–	–	–	–			
	–	–	–	–	–	–			
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/District Municipalities	**193**	**-**	**55**	**-**	**-**	**-**	**-**	**-**	**-**
Other Grant Providers									
Monetary Allocations									
SANRAL	274	–	–	–	–	–			
Donations	45	–	–	–	–	–			
DBSA		–	–	–	–	–			
Total Monetary Allocations	**318**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Allocations In-kind									
	–	–	–	–	–	–			
Total Allocations In-kind	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital/Other Grant Providers	**318**								
Total capital expenditure of Transfers and Grants	**53,191**	**78,252**	**35,759**	**72,237**	**32,034**	**32,034**	**33,210**	**36,086**	**37,217**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**197,689**	**230,757**	**196,674**	**254,527**	**218,185**	**218,185**	**298,472**	**279,023**	**226,907**

WC031 Theewaterskloof - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Operating transfers and grants:									
National Government									
Balance unspent at beginning of the year	14	1,017	48	15,793	18,748	18,748	2,564	2,564	2,564
Current year receipts	126,110	134,967	144,263	157,991	157,991	157,991	166,759	173,561	177,245
Repayment of grants	–	–	48	(15,793)	(15,493)	(15,493)	–	–	–
Conditions met - transferred to revenue	**126,124**	**135,984**	**144,358**	**157,991**	**158,681**	**158,681**	**166,759**	**173,561**	**177,245**
Conditions still to be met - transferred to liabilities	–	–	–	–	2,564	2,564	2,564	2,564	2,564
Provincial Government:									
Balance unspent at beginning of the year	3,699	765	273	184	938	938	670	670	670
Current year receipts	4,870	13	10,842	24,295	31,154	31,154	13,539	12,176	12,445
Conditions met - transferred to revenue	**8,569**	**778**	**10,842**	**24,295**	**31,422**	**31,422**	**13,539**	**12,176**	**12,445**
Conditions still to be met - transferred to liabilities			273	184	670	670	670	670	670
District Municipality:									
Balance unspent at beginning of the year	–	–	300	117	300	300	300	300	300
Current year receipts	–	1	–	–	–	–			
Conditions met - transferred to revenue	**–**	**1**	**300**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities				117	300	300	300	300	300
Other grant providers:									
Balance unspent at beginning of the year	226	434	449	226	226	226	226	226	226
Current year receipts	478	1	–	4	322	322			
Conditions met - transferred to revenue	**704**	**434**	**449**	**4**	**322**	**322**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities				226	226	226	226	226	226
Total operating transfers and grants revenue	**135,397**	**137,197**	**155,949**	**182,290**	**190,425**	**190,425**	**180,298**	**185,737**	**189,690**
Total operating transfers and grants - CTBM	**–**	**–**	**273**	**528**	**3,761**	**3,761**	**3,761**	**3,761**	**3,761**
Capital transfers and grants:									
National Government									
Balance unspent at beginning of the year	9,603	12,187	22,994	–	4,602	4,602	–	–	–
Current year receipts	41,672	78,776	37,160	27,537	27,537	27,537	32,510	36,086	37,217
Conditions met - transferred to revenue	**51,275**	**90,963**	**60,154**	**27,537**	**32,139**	**32,139**	**32,510**	**36,086**	**37,217**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–
Provincial Government:									
Balance unspent at beginning of the year	2,009	4,970	1,461	–	884	884	–	–	–
Current year receipts	31,017	41	11,006	44,700	2,950	2,950	700	–	–
Conditions met - transferred to revenue	**33,026**	**5,011**	**12,467**	**44,700**	**3,834**	**3,834**	**700**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–
District Municipality:									
Balance unspent at beginning of the year	90	67	–	–	–	–			
Current year receipts	170	–	–	–	–	–			
Conditions met - transferred to revenue	**260**	**67**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–			
Other grant providers:									
Balance unspent at beginning of the year	174	–	–	–	–	–			
Current year receipts	–	–	–	–	–	–			
Conditions met - transferred to revenue	**174**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–			
Total capital transfers and grants revenue	**84,735**	**96,041**	**72,621**	**72,237**	**35,974**	**35,974**	**33,210**	**36,086**	**37,217**
Total capital transfers and grants - CTBM	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS REVENUE	**220,132**	**233,237**	**228,570**	**254,527**	**226,399**	**226,399**	**213,508**	**221,823**	**226,907**
TOTAL TRANSFERS AND GRANTS - CTBM	**–**	**–**	**273**	**528**	**3,761**	**3,761**	**3,761**	**3,761**	**3,761**

WC031 Theewaterskloof - Supporting Table SA21 Transfers and grants made by the municipality

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities										
District Municipalities	–	–	–	–	–	–	–			
Total Monetary Transfers To Municipalities:	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Entities/Other External Mechanisms										
Municipal Entities	–	–	–	–	–	–	–			
Total Monetary Transfers To Entities/Ems'	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to other Organs of State										
Departmental Agencies and Accounts	–	–	–	–	–	–	–			
Provincial Government	–	–	–	–	–	–	–			
Total Monetary Transfers To Other Organs Of State:	–	–	–	–	–	–	–	–	–	–
Monetary Transfers to Organisations										
Mayors' Charity Fund	401	1,107	21	–	–	–	–			
SMME Support Grant	79	–	–	–	–	–	–			
Non-Profit Institutions	3,162	–	–	–	–	–	–			
Private Enterprises	–	–	–	–	–	–	–			
Public Corporations	–	–	–	–	–	–	–			
Total Monetary Transfers To Organisations	**3,642**	**1,107**	**21**	–	–	–	–	–	–	–
Monetary Transfers to Groups of Individuals										
Housing Top Structures	4,885	845	5,275	2,080	–	–	–	84,976	57,200	–
Bursaries (External)	–	–	205	–	–	–	–			
Total Monetary Transfers To Groups Of Individuals:	**4,885**	**845**	**5,481**	**2,080**	–	–	–	**84,976**	**57,200**	–
TOTAL Monetary TRANSFERS AND GRANTS	**8,528**	**1,952**	**5,501**	**2,080**	–	–	–	**84,976**	**57,200**	–
In-Kind Transfers to other municipalities										
District Municipalities	–	–	–	–	–	–	–			
Total In-Kind Transfers To Municipalities:	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to Entities/Other External Mechanisms										
Municipal Entities	–	–	–	–	–	–	–			
Total In-Kind Transfers To Entities/Ems'	–	–	–	–	–	–	–	–	–	–
In-Kind Transfers to other Organs of State										
Departmental Agencies and Accounts	–	–	–	–	–	–	–			
Provincial Government	–	–	–	–	–	–	–			
Total In-Kind Transfers To Other Organs Of State:	–	–	–	–	–	–	–	–	–	–
In-Kind Grants to Organisations										
Foreign Government and International Organisations	–	–	–	–	–	–	–			
Higher Educational Institutions	–	–	–	–	–	–	–			
Non-Profit Institutions	–	–	–	–	–	–	–			
Private Enterprises	–	–	–	–	–	–	–			
Public Corporations	–	–	–	–	–	–	–			
Total In-Kind Grants To Organisations	–	–	–	–	–	–	–	–	–	–
Groups of Individuals										
Households	–	–	–	–	–	–	–			
Total In-Kind Grants To Groups Of Individuals:	–	–	–	–	–	–	–	–	–	–
TOTAL In-Kind TRANSFERS AND GRANTS	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	**8,528**	**1,952**	**5,501**	**2,080**	–	–	–	**84,976**	**57,200**	–

WC031 Theewaterskloof - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	11,497	11,393	11,599	13,349	13,349	13,349	13,130	13,655	14,201
Cell phone Allowance	1,015	1,415	1,260	1,326	1,326	1,326	1,406	1,462	1,521
Housing Allowance	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	174	270	204	240	240	240	41	43	44
Office-bearer Allowance	–	–	–	–	–	–	–	–	–
Out of pocket Expenses	–	–	–	–	–	–	–	–	–
Travelling Allowance	–	–	–	–	–	–	–	–	–
Use of Personal Facilities	–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits	**12,686**	**13,078**	**13,063**	**14,915**	**14,915**	**14,915**	**14,577**	**15,160**	**15,767**
Social Contributions									
Medial Aid Benefits	–	112	85	102	102	102	37	39	40
Pension Fund Contributions	–	–	–	–	–	–	–	–	–
Total Social Contributions	**-**	**112**	**85**	**102**	**102**	**102**	**37**	**39**	**40**
Total Councillors	**12,686**	**13,189**	**13,148**	**15,017**	**15,017**	**15,017**	**14,614**	**15,199**	**15,807**
% increase		**4.0%**	**(0.3%)**	**14.2%**	**–**	**–**	**(2.7%)**	**4.0%**	**4.0%**
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	3,937	2,631	4,258	7,439	7,865	7,865	12,463	13,367	14,336
Bonuses	721	260	228	656	681	681	1,370	1,469	1,575
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	56	55	94	130	180	180	180	193	207
Housing Benefits	–	–	–	–	60	60	60	64	69
Non-pensionable	–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	126	276	499	752	688	688	690	740	794
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**183**	**331**	**593**	**882**	**928**	**928**	**930**	**997**	**1,070**
Service Related Benefits									
Acting	–	–	–	–	–	–	–	–	–
Bonus	–	–	–	–	–	–	–	–	–
Danger Allowance	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fire Brigade	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Leave Pay	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads	–	–	–	–	–	–	–	–	–
Long Service Award	–	–	–	–	–	–	–	–	–
Overtime	–	–	–	–	–	–	–	–	–
Scarcity	–	–	–	–	–	–	–	–	–
Standby Allowance	–	–	–	–	–	–	–	–	–
Tools Allowance	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	–	–	–	–	–	–	–	–	–
Leave gratuity	–	–	–	–	–	–	–	–	–
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances	**4,841**	**3,223**	**5,079**	**8,977**	**9,473**	**9,473**	**14,763**	**15,833**	**16,981**
Social Contributions									
Bargaining Council	–	–	–	–	–	–	–	–	–
Group Life Insurance	24	13	39	152	108	108	166	178	191
Medical	5	–	–	–	325	325	325	348	374
Pension	209	130	–	–	–	–	306	328	351
Unemployment Insurance	7	6	11	13	322	322	13	14	15
Total Social Contributions	**245**	**148**	**50**	**166**	**755**	**755**	**809**	**867**	**930**
Post-retirement Benefit									
Medical	–	–	–	–	–	–	–	–	–
Other Benefits	–	–	–	–	–	–	–	–	–
Pension Fund Contributions	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Costs Capitalised to PPE						–			
Sub Total - Senior Managers of Municipality	**5,086**	**3,371**	**5,129**	**9,143**	**10,228**	**10,228**	**15,571**	**16,700**	**17,911**
% increase		**(33.7%)**	**52.1%**	**78.3%**	**11.9%**	**–**	**52.2%**	**7.3%**	**7.3%**
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	150,092	172,721	174,015	205,055	194,807	194,807	202,010	216,108	231,229
Bonuses	12,293	13,458	14,085	16,949	16,950	16,950	15,857	16,965	18,153
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	935	900	812	1,061	1,061	1,061	1,012	1,085	1,163
Housing Benefits	1,012	1,114	1,848	1,075	1,070	1,070	1,016	1,088	1,165
Non-pensionable	–	–	–		–	–	–	–	–

Travel or Motor Vehicle	10,502	11,262	10,860	13,278	12,516	12,516	13,283	14,233	15,253
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**12,448**	**13,276**	**13,520**	**15,414**	**14,647**	**14,647**	**15,311**	**16,406**	**17,580**
Service Related Benefits									
Acting	2,703	3,134	3,473	185	1,881	1,881	597	641	687
Bonus	–	–	–	–	–	–	–	–	–
Danger Allowance	–	–	–	–	–	–	–	–	–
Entertainment	–		–	–	–	–	–	–	–
Fire Brigade	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Leave Pay	952	3,990	4,724	500	5,300	5,300	500	536	575
Lifeguard/Duty Squads	–	–	–	–	–	–	–	–	–
Long Service Award	1,076	1,091	1,105	1,780	1,964	1,964	1,626	1,737	1,857
Overtime	12,751	16,592	11,187	6,533	9,487	9,487	9,461	10,147	10,883
Scarcity	–	–	–	–	–	–	–	–	–
Standby Allowance	7,396	8,108	6,746	3,985	6,787	6,787	3,517	3,772	4,045
Tools Allowance	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	–	–	–	–	–	–	–	–	–
Leave gratuity	–	–	–	–	–	–	–	–	–
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	**24,878**	**32,915**	**27,234**	**12,983**	**25,419**	**25,419**	**15,701**	**16,833**	**18,047**
Total Salaries and Allowances	**199,711**	**232,369**	**228,855**	**250,402**	**251,823**	**251,823**	**248,879**	**266,313**	**285,010**
Social Contributions									
Bargaining Council	86	92	96	111	106	106	114	122	130
Group Life Insurance	2,317	2,748	3,039	3,783	3,489	3,489	3,506	3,751	4,014
Medical	9,449	10,213	10,732	11,630	11,288	11,288	11,374	12,165	13,014
Pension	26,241	27,911	29,810	36,611	34,622	34,622	36,264	38,904	41,729
Unemployment Insurance	1,432	1,512	1,468	1,472	1,484	1,484	1,495	1,599	1,710
Total Social Contributions	**39,524**	**42,476**	**45,146**	**53,608**	**50,988**	**50,988**	**52,753**	**56,540**	**60,597**
Post-retirement Benefit									
Medical	2,669	(2,832)	2,379	2,669	2,377	2,377	2,669	2,863	3,070
Other Benefits	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	**2,669**	**(2,832)**	**2,379**	**2,669**	**2,377**	**2,377**	**2,669**	**2,863**	**3,070**
Costs Capitalised to PPE		–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	**241,904**	**272,013**	**276,380**	**306,678**	**305,189**	**305,189**	**304,301**	**325,716**	**348,676**
% increase		**12.4%**	**1.6%**	**11.0%**	**(0.5%)**	**–**	**(0.3%)**	**7.0%**	**7.0%**
Total Parent Municipality	**259,676**	**288,574**	**294,657**	**330,838**	**330,434**	**330,434**	**334,487**	**357,615**	**382,394**
Board Members of Entities									
Total Municipal Entities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL SALARY, ALLOWANCES & BENEFITS	**259,676**	**288,574**	**294,657**	**330,838**	**330,434**	**330,434**	**334,487**	**357,615**	**382,394**
% increase		**11.1%**	**2.1%**	**12.3%**	**(0.1%)**	**–**	**1.2%**	**6.9%**	**6.9%**
TOTAL MANAGERS AND STAFF	**246,990**	**275,384**	**281,509**	**315,821**	**315,416**	**315,416**	**319,873**	**342,416**	**366,587**

WC031 Theewaterskloof - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum							2.
Councillors							
Speaker		827,475	–	75,840			903,315
Chief Whip		–	–	–			–
Executive Mayor		1,021,037	–	75,840			1,096,877
Deputy Executive Mayor		827,474	–	75,840			903,314
Executive Committee		3,834,760	–	295,176			4,129,936
Total for all other councillors		6,619,329	37,323	924,293			7,580,945
Total Councillors	–	**13,130,075**	**37,323**	**1,446,989**			**14,614,387**
Senior Managers of the Municipality							
Municipal Manager (MM)		3,097,387	2,125	63,636	286,711		3,449,859
Chief Finance Officer		1,635,404	266,597	200,412	216,390		2,318,803
Community Services		1,921,668	93,465	176,412	216,667		2,408,212
Corporate Services		1,626,580	199,705	296,412	216,270		2,338,967
Economic Development and Planning		2,175,528	79,057	56,412	216,855		2,527,852
Technical and Infrastructure Implementation Services		2,006,460	2,125	302,412	216,618		2,527,615
List of each offical with packages >= senior manager							
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
							–
Total Senior Managers of the Municipality	–	**12,463,027**	**643,074**	**1,095,696**	**1,369,511**		**15,571,308**
A Heading for Each Entity							
List each member of board by designation							
Total for municipal entities	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	–	**25,593,102**	**680,397**	**2,542,685**	**1,369,511**		**30,185,695**

WC031 Theewaterskloof - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	27	–	–	27	–	–	27	–	–
Board Members of municipal entities	–	–	–	–	–	–	–	–	–
Municipal employees									
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*
Finance	8	8	2	8	6	4	8	8	4
Spatial/town planning	13	12	1	14	14	–	19	14	–
Information Technology	6	3	4	6	6	–	9	6	–
Roads	42	21	–	48	37	1	48	48	15
Electricity	27	27	1	27	23	–	27	27	–
Water	48	45	1	48	45	–	48	48	–
Sanitation	23	23	–	23	23	–	23	23	–
Refuse	85	85	–	85	85	–	85	85	–
Other	8	8	–	8	8	–	8	8	–
Technicians	*130*	*119*	*5*	*132*	*117*	*5*	*132*	*125*	*12*
Finance	85	81	5	87	79	5	87	87	5
Spatial/town planning									
Information Technology									
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other	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
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators	38	38	–	38	38	–	38	38	–
Elementary Occupations	144	139	144	103	94	144	103	103	144
TOTAL PERSONNEL NUMBERS	**768**	**688**	**170**	**736**	**659**	**161**	**744**	**699**	**181**
% increase				(4.2%)	(4.2%)	(5.3%)	1.1%	6.1%	12.4%
Total municipal employees headcount									
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**

WC031 Theewaterskloof - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue															
Exchange Revenue															
Service charges - Electricity	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	14,938	179,259	193,600	209,088
Service charges - Water	10,440	10,440	10,440	10,440	10,440	10,440	10,440	10,440	10,440	10,440	10,440	10,440	125,279	135,301	146,125
Service charges - Waste Water Management	4,353	4,353	4,353	4,353	4,353	4,353	4,353	4,353	4,353	4,353	4,353	4,353	52,237	54,327	56,500
Service charges - Waste Management	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	4,347	52,158	54,244	56,414
Sales of Goods and Rendering of Services	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	16,956	17,634	18,339
Agency services	691	691	691	691	691	691	691	691	691	691	691	691	8,291	8,623	8,968
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	28,561	30,129	31,794
Interest earned from Current and Non Current Assets	231	231	231	231	231	231	231	231	231	231	231	231	2,769	2,830	2,895
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	108	108	108	108	108	108	108	108	108	108	108	108	1,300	1,352	1,406
Licences or Permits	6	6	6	6	6	6	6	6	6	6	6	6	76	76	76
Special rating levies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Development Charges	83	83	83	83	83	83	83	83	83	83	83	83	1,000	1,040	1,082
Operational Revenue	310	310	310	310	310	310	310	310	310	310	310	310	3,725	3,874	4,029
Non-Exchange Revenue															
Property rates	47,811	11,953	11,953	11,953	11,953	11,953	11,953	11,953	11,953	11,953	11,953	11,953	179,291	188,255	197,668
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	764	764	764	764	764	764	764	764	764	764	764	35,273	43,671	45,418	47,235
Licences or permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational	61,598	8,941	8,941	8,941	61,598	8,941	8,941	8,941	61,598	8,941	8,941	8,941	265,262	242,937	189,690
Interest Receivables	322	322	322	322	322	322	322	322	322	322	322	322	3,863	4,056	4,259
Fuel Levy	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges	544	544	544	544	544	544	544	544	544	544	544	544	6,529	6,975	7,453
Gains on disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	872	872	–	–
Other Gains	17	17	17	17	17	17	17	17	17	17	17	18,657	18,840	3,840	3,840
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributi	**150,356**	**61,841**	**61,841**	**61,841**	**114,498**	**61,841**	**61,841**	**61,841**	**114,498**	**61,841**	**61,841**	**115,862**	**989,939**	**994,511**	**986,860**
Expenditure															
Employee related costs	25,158	25,158	25,158	25,158	42,385	25,158	25,158	25,158	25,158	25,158	25,158	25,158	319,873	342,416	366,587
Remuneration of councillors	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	14,614	15,199	15,807
Bulk purchases - electricity	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	152,140	167,354	184,089
Inventory consumed	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	44,402	47,312	50,440
Debt impairment	9,219	9,219	9,219	9,219	9,219	9,219	9,219	9,219	9,219	9,219	9,219	9,219	107,826	113,239	118,950
Depreciation, amortisation and impairment	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255	2,255	40,079	41,633	43,300
Interest, Dividends and Rent on Land	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	39,090	52,465	35,071	33,930
Contracted services	5,588	5,588	5,588	5,588	5,588	5,588	5,588	5,588	5,588	5,588	5,588	5,588	67,052	66,209	69,034
Transfers and subsidies	1	1	1	1	1	1	1	1	1	1	1	1	84,976	57,200	–
Irrecoverable debts written off	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	1,084	15,816	16,864	17,985
Operational cost	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	86,526	89,901	93,453
Disposal of Fixed and Intangible Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Losses	3	3	3	3	3	3	3	3	3	3	3	3,643	3,680	3,680	3,680
Total Expenditure	**69,331**	**69,331**	**69,331**	**69,331**	**86,558**	**69,331**	**69,331**	**69,331**	**69,331**	**69,331**	**69,331**	**110,845**	**989,449**	**996,078**	**997,256**
Surplus/(Deficit)	**81,024**	**(7,491)**	**(7,491)**	**(7,491)**	**27,939**	**(7,491)**	**(7,491)**	**(7,491)**	**45,166**	**(7,491)**	**(7,491)**	**5,016**	**490**	**(1,566)**	**(10,395)**
Transfers and subsidies - capital (monetary allocations)	9	4,021	3,503	1,399	11,051	4,567	714	1,289	2,387	514	1,522	2,232	33,210	36,086	37,217
Transfers and subsidies - capital (in-kind)	7,438	7,438	7,438	7,438	7,438	7,438	7,438	7,438	7,438	7,438	7,438	7,438	89,257	107,888	76,040
Surplus/(Deficit) after capital transfers & contributions	**88,472**	**3,968**	**3,451**	**1,347**	**46,429**	**4,515**	**661**	**1,237**	**54,992**	**461**	**1,470**	**14,686**	**122,956**	**142,408**	**102,861**
Income Tax													–	–	–
Surplus/(Deficit) after income tax	**88,472**	**3,968**	**3,451**	**1,347**	**46,429**	**4,515**	**661**	**1,237**	**54,992**	**461**	**1,470**	**14,686**	**122,956**	**142,408**	**102,861**
Share of Surplus/Deficit attributable to Joint Venture													–	–	–
Share of Surplus/Deficit attributable to Minorities													–	–	–
Surplus/(Deficit) attributable to municipality	**88,472**	**3,968**	**3,451**	**1,347**	**46,429**	**4,515**	**661**	**1,237**	**54,992**	**461**	**1,470**	**14,686**	**122,956**	**142,408**	**102,861**
Share of Surplus/Deficit attributable to Associate													–	–	–
Intercompany/Parent subsidiary transactions													–	–	–
Surplus/(Deficit) for the year	**88,472**	**3,968**	**3,451**	**1,347**	**46,429**	**4,515**	**661**	**1,237**	**54,992**	**461**	**1,470**	**14,686**	**122,956**	**142,408**	**102,861**

WC031 Theewaterskloof - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional															
Vote 1 - Directorate Finance	83,735	17,026	17,026	17,026	47,877	17,026	17,026	17,026	47,877	17,026	17,026	17,898	333,596	354,804	367,043
Vote 2 - Community Services	2,411	2,411	2,411	2,411	2,411	2,411	2,411	2,411	2,411	2,411	2,411	36,920	63,440	65,624	68,043
Vote 3 - Corporate services	260	260	260	260	260	260	260	260	260	260	260	3,900	6,759	6,871	6,987
Vote 4 - Electricity	20,020	15,217	15,208	15,169	20,222	15,227	15,157	15,167	20,064	15,153	15,172	30,185	211,960	210,203	226,783
Vote 5 - Economic Development and Planning	14,761	14,845	14,834	14,790	14,994	14,857	14,776	14,788	14,811	14,771	14,793	14,808	177,828	168,149	79,221
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation	182	4,035	3,539	1,517	10,789	4,560	859	1,412	2,466	666	1,636	2,317	33,979	30,819	31,703
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	10,623	4,423	4,423	4,423	10,623	4,423	4,423	4,423	10,623	4,423	4,423	4,423	71,678	74,545	77,527
Vote 13 - Waste water management	9,594	4,437	4,437	4,437	9,594	4,437	4,437	4,437	9,594	4,437	4,437	4,437	68,714	71,463	74,322
Vote 14 - Water	16,218	10,644	10,644	10,644	16,218	10,644	10,644	10,644	16,218	10,644	10,644	10,644	144,452	156,008	168,489
Vote 15 - Directorate Development and Community S	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**157,803**	**73,299**	**72,782**	**70,678**	**132,987**	**73,846**	**69,993**	**70,568**	**124,323**	**69,792**	**70,801**	**125,532**	**1,112,406**	**1,138,486**	**1,100,117**
Expenditure by Vote to be appropriated															
Vote 1 - Directorate Finance	8,263	8,263	8,263	8,263	10,924	8,263	8,263	8,263	8,263	8,263	8,263	8,263	101,832	104,803	110,696
Vote 2 - Community Services	15,968	15,968	15,968	15,968	22,121	15,968	15,968	15,968	15,968	15,968	15,968	15,968	197,835	208,130	219,481
Vote 3 - Corporate services	5,898	5,898	5,898	5,898	7,495	5,898	5,898	5,898	5,898	5,898	5,898	18,432	85,417	89,264	93,386
Vote 4 - Electricity	15,313	15,313	15,313	15,313	15,835	15,313	15,313	15,313	15,313	15,313	15,313	30,313	199,321	201,146	219,601
Vote 5 - Economic Development and Planning	3,046	3,046	3,046	3,046	4,688	3,046	3,046	3,046	3,046	3,046	3,046	3,046	123,168	95,875	41,233
Vote 6 - Office of the Municipal Manager	945	945	945	945	1,641	945	945	945	945	945	945	945	12,038	12,902	13,828
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementation	1,664	1,664	1,664	1,664	2,786	1,664	1,664	1,664	1,664	1,664	1,664	1,664	21,206	22,724	24,329
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	5,531	5,531	5,531	5,531	6,762	5,531	5,531	5,531	5,531	5,531	5,531	19,511	83,135	87,086	91,233
Vote 13 - Waste water management	4,957	4,957	4,957	4,957	5,963	4,957	4,957	4,957	4,957	4,957	4,957	4,957	66,633	69,385	72,259
Vote 14 - Water	7,745	7,745	7,745	7,745	8,343	7,745	7,745	7,745	7,745	7,745	7,745	7,745	98,865	104,764	111,210
Vote 15 - Directorate Development and Community S	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**69,331**	**69,331**	**69,331**	**69,331**	**86,558**	**69,331**	**69,331**	**69,331**	**69,331**	**69,331**	**69,331**	**110,845**	**989,449**	**996,078**	**997,256**
Surplus/(Deficit) before assoc.	**88,472**	**3,968**	**3,451**	**1,347**	**46,429**	**4,515**	**661**	**1,237**	**54,992**	**461**	**1,470**	**14,686**	**122,956**	**142,408**	**102,861**
Income Tax													–	–	–
Share of Surplus/Deficit attributable to Minorities													–	–	–
Intercompany/Parent subsidiary transactions													–	–	–
Surplus/(Deficit)	**88,472**	**3,968**	**3,451**	**1,347**	**46,429**	**4,515**	**661**	**1,237**	**54,992**	**461**	**1,470**	**14,686**	**122,956**	**142,408**	**102,861**

WC031 Theewaterskloof - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional															
Governance and administration	**84,105**	**17,397**	**17,397**	**17,397**	**48,247**	**17,397**	**17,397**	**17,397**	**48,247**	**17,397**	**17,397**	**21,909**	**341,685**	**363,057**	**375,468**
Executive and council	10	10	10	10	10	10	10	10	10	10	10	10	118	118	118
Finance and administration	84,096	17,387	17,387	17,387	48,237	17,387	17,387	17,387	48,237	17,387	17,387	21,899	341,567	362,939	375,350
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**16,124**	**16,124**	**16,124**	**16,124**	**16,124**	**16,124**	**16,124**	**16,124**	**16,124**	**16,124**	**16,124**	**50,633**	**228,000**	**220,706**	**133,677**
Community and social services	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	1,051	12,608	12,759	13,063
Sport and recreation	6	6	6	6	6	6	6	6	6	6	6	6	71	74	77
Public safety	553	553	553	553	553	553	553	553	553	553	553	35,062	41,140	42,786	44,497
Housing	14,515	14,515	14,515	14,515	14,515	14,515	14,515	14,515	14,515	14,515	14,515	14,515	174,181	165,088	76,040
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**1,119**	**5,056**	**4,549**	**2,483**	**11,958**	**5,593**	**1,811**	**2,375**	**3,453**	**1,614**	**2,604**	**3,301**	**45,916**	**42,503**	**43,852**
Planning and development	414	4,352	3,844	1,779	11,254	4,888	1,106	1,671	2,748	909	1,899	2,596	37,460	33,695	34,699
Road transport	705	705	705	705	705	705	705	705	705	705	705	705	8,456	8,808	9,153
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**56,455**	**34,722**	**34,712**	**34,674**	**56,657**	**34,732**	**34,661**	**34,672**	**56,499**	**34,657**	**34,676**	**49,689**	**496,805**	**512,219**	**547,120**
Energy sources	20,020	15,217	15,208	15,169	20,222	15,227	15,157	15,167	20,064	15,153	15,172	30,185	211,960	210,203	226,783
Water management	16,218	10,644	10,644	10,644	16,218	10,644	10,644	10,644	16,218	10,644	10,644	10,644	144,452	156,008	168,489
Waste water management	9,594	4,437	4,437	4,437	9,594	4,437	4,437	4,437	9,594	4,437	4,437	4,437	68,714	71,463	74,322
Waste management	10,623	4,423	4,423	4,423	10,623	4,423	4,423	4,423	10,623	4,423	4,423	4,423	71,678	74,545	77,527
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**157,803**	**73,299**	**72,782**	**70,678**	**132,987**	**73,846**	**69,993**	**70,568**	**124,323**	**69,792**	**70,801**	**125,532**	**1,112,406**	**1,138,486**	**1,100,117**
Expenditure - Functional															
Governance and administration	**18,474**	**18,474**	**18,474**	**18,474**	**24,850**	**18,474**	**18,474**	**18,474**	**18,474**	**18,474**	**18,474**	**31,008**	**241,167**	**250,931**	**264,286**
Executive and council	1,843	1,843	1,843	1,843	2,253	1,843	1,843	1,843	1,843	1,843	1,843	1,843	22,521	23,645	24,831
Finance and administration	16,360	16,360	16,360	16,360	22,149	16,360	16,360	16,360	16,360	16,360	16,360	28,894	215,211	223,607	235,516
Internal audit	272	272	272	272	448	272	272	272	272	272	272	272	3,435	3,679	3,939
Community and public safety	**9,620**	**9,620**	**9,620**	**9,620**	**12,991**	**9,620**	**9,620**	**9,620**	**9,620**	**9,620**	**9,620**	**9,620**	**204,251**	**182,614**	**132,068**
Community and social services	1,731	1,731	1,731	1,731	2,728	1,731	1,731	1,731	1,731	1,731	1,731	1,731	21,853	22,621	23,581
Sport and recreation	966	966	966	966	1,467	966	966	966	966	966	966	966	12,158	12,931	13,756
Public safety	5,675	5,675	5,675	5,675	6,937	5,675	5,675	5,675	5,675	5,675	5,675	5,675	69,364	72,964	76,768
Housing	1,247	1,247	1,247	1,247	1,859	1,247	1,247	1,247	1,247	1,247	1,247	1,247	100,876	74,098	17,963
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**7,649**	**7,649**	**7,649**	**7,649**	**11,771**	**7,649**	**7,649**	**7,649**	**7,649**	**7,649**	**7,649**	**7,649**	**96,018**	**100,090**	**106,534**
Planning and development	3,544	3,544	3,544	3,544	5,804	3,544	3,544	3,544	3,544	3,544	3,544	3,544	44,898	46,010	49,251
Road transport	4,105	4,105	4,105	4,105	5,967	4,105	4,105	4,105	4,105	4,105	4,105	4,105	51,119	54,078	57,283
Environmental protection	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1
Trading services	**33,546**	**33,546**	**33,546**	**33,546**	**36,903**	**33,546**	**33,546**	**33,546**	**33,546**	**33,546**	**33,546**	**62,526**	**447,954**	**462,381**	**494,303**
Energy sources	15,313	15,313	15,313	15,313	15,835	15,313	15,313	15,313	15,313	15,313	15,313	30,313	199,321	201,146	219,601
Water management	7,745	7,745	7,745	7,745	8,343	7,745	7,745	7,745	7,745	7,745	7,745	7,745	98,865	104,764	111,210
Waste water management	4,957	4,957	4,957	4,957	5,963	4,957	4,957	4,957	4,957	4,957	4,957	4,957	66,633	69,385	72,259
Waste management	5,531	5,531	5,531	5,531	6,762	5,531	5,531	5,531	5,531	5,531	5,531	19,511	83,135	87,086	91,233
Other	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**60**	**62**	**64**
Total Expenditure - Functional	**69,294**	**69,294**	**69,294**	**69,294**	**86,520**	**69,294**	**69,294**	**69,294**	**69,294**	**69,294**	**69,294**	**110,808**	**989,449**	**996,078**	**997,256**
Surplus/(Deficit) before assoc.	**88,510**	**4,006**	**3,489**	**1,385**	**46,467**	**4,552**	**699**	**1,275**	**55,029**	**499**	**1,508**	**14,724**	**122,956**	**142,408**	**102,861**
Intercompany/Parent subsidiary transactions													–	–	–
Surplus/(Deficit)	**88,510**	**4,006**	**3,489**	**1,385**	**46,467**	**4,552**	**699**	**1,275**	**55,029**	**499**	**1,508**	**14,724**	**122,956**	**142,408**	**102,861**

WC031 Theewaterskloof - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*															
Vote 1 - Directorate Finance	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Community Services	1	490	427	171	1,348	557	87	157	291	63	186	272	4,051	–	–
Vote 3 - Corporate services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Electricity	0	85	74	29	233	96	15	27	50	11	32	47	700	6,271	6,554
Vote 5 - Economic Development and Planning	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementati	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Water	2	1,081	942	376	2,971	1,228	192	347	642	138	409	600	8,928	35,228	31,517
Vote 15 - Directorate Development and Communit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**4**	**1,656**	**1,443**	**576**	**4,552**	**1,881**	**294**	**531**	**983**	**212**	**627**	**919**	**13,679**	**41,499**	**38,071**
Single-year expenditure *to be appropriated*															
Vote 1 - Directorate Finance	0	17	15	6	46	19	3	5	10	2	6	9	139	–	–
Vote 2 - Community Services	0	56	49	19	153	63	10	18	33	7	21	31	461	–	–
Vote 3 - Corporate services	0	36	32	13	100	41	6	12	22	5	14	20	300	–	–
Vote 4 - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning	25	11,066	9,643	3,852	30,417	12,571	1,966	3,549	6,571	1,413	4,190	6,143	91,406	107,888	76,040
Vote 6 - Office of the Municipal Manager	0	6	5	2	17	7	1	2	4	1	2	3	50	–	–
Vote 7 - Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Technical and Infrastructure Implementati	0	133	116	46	366	151	24	43	79	17	50	74	1,100	–	–
Vote 9 - Public safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste water management	6	2,683	2,338	934	7,374	3,047	476	860	1,593	343	1,016	1,489	22,159	–	–
Vote 14 - Water	0	189	165	66	520	215	34	61	112	24	72	105	1,563	–	4,728
Vote 15 - Directorate Development and Communit	0	85	74	29	233	96	15	27	50	11	32	47	700	–	–
Capital single-year expenditure sub-total	**33**	**14,271**	**12,435**	**4,967**	**39,226**	**16,211**	**2,535**	**4,577**	**8,473**	**1,823**	**5,404**	**7,922**	**117,877**	**107,888**	**80,768**
Total Capital Expenditure	**37**	**15,927**	**13,878**	**5,544**	**43,778**	**18,092**	**2,829**	**5,108**	**9,457**	**2,034**	**6,031**	**8,841**	**131,556**	**149,387**	**118,839**

WC031 Theewaterskloof - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional															
Governance and administration	**0**	**104**	**91**	**36**	**286**	**118**	**18**	**33**	**62**	**13**	**39**	**58**	**860**	**–**	**–**
Executive and council	0	6	5	2	17	7	1	2	4	1	2	3	50	–	–
Finance and administration	0	98	85	34	269	111	17	31	58	13	37	54	810	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**27**	**11,567**	**10,080**	**4,026**	**31,795**	**13,140**	**2,055**	**3,710**	**6,868**	**1,477**	**4,380**	**6,421**	**95,547**	**107,888**	**76,040**
Community and social services	0	7	6	2	19	8	1	2	4	1	3	4	56	–	–
Sport and recreation	1	493	430	172	1,356	560	88	158	293	63	187	274	4,075	–	–
Public safety	0	1	1	0	3	1	0	0	1	0	0	1	10	–	–
Housing	25	11,066	9,643	3,852	30,417	12,571	1,966	3,549	6,571	1,413	4,190	6,143	91,406	107,888	76,040
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**1**	**218**	**190**	**76**	**599**	**248**	**39**	**70**	**129**	**28**	**83**	**121**	**1,800**	**–**	**–**
Planning and development	1	218	190	76	599	248	39	70	129	28	83	121	1,800	–	–
Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**9**	**4,037**	**3,518**	**1,405**	**11,098**	**4,586**	**717**	**1,295**	**2,397**	**516**	**1,529**	**2,241**	**33,350**	**41,499**	**42,799**
Energy sources	0	85	74	29	233	96	15	27	50	11	32	47	700	6,271	6,554
Water management	3	1,270	1,107	442	3,491	1,443	226	407	754	162	481	705	10,491	35,228	36,245
Waste water management	6	2,683	2,338	934	7,374	3,047	476	860	1,593	343	1,016	1,489	22,159	–	–
Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**37**	**15,927**	**13,878**	**5,544**	**43,778**	**18,092**	**2,829**	**5,108**	**9,457**	**2,034**	**6,031**	**8,841**	**131,556**	**149,387**	**118,839**
Funded by:															
National Government	9	3,936	3,430	1,370	10,818	4,471	699	1,262	2,337	503	1,490	2,185	32,510	30,265	37,217
Provincial Government	0	85	74	29	233	96	15	27	50	11	32	47	700	–	–
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**9**	**4,021**	**3,503**	**1,399**	**11,051**	**4,567**	**714**	**1,289**	**2,387**	**514**	**1,522**	**2,232**	**33,210**	**30,265**	**37,217**
Borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	27	11,906	10,375	4,144	32,727	13,525	2,115	3,818	7,070	1,521	4,508	6,610	98,347	119,122	81,622
Total Capital Funding	**37**	**15,927**	**13,878**	**5,544**	**43,778**	**18,092**	**2,829**	**5,108**	**9,457**	**2,034**	6,031	8,841	131,556	149,387	118,839

WC031 Theewaterskloof - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source															
Property rates	11,809	11,809	11,809	47,237	11,809	47,237	11,809	47,237	11,809	47,237	11,809	47,237	177,139	185,996	195,296
Service charges - electricity revenue	15,148	15,148	15,148	15,148	15,148	15,148	15,148	15,148	15,148	15,148	15,148	15,148	181,775	196,317	212,022
Service charges - water revenue	8,068	8,068	8,068	8,068	8,068	8,068	8,068	8,068	8,068	8,068	8,068	8,068	96,820	104,565	112,931
Service charges - sanitation revenue	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	3,124	37,483	38,982	40,542
Service charges - refuse revenue	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	3,039	36,465	37,923	39,440
Rental of facilities and equipment	108	108	108	108	108	108	108	108	108	108	108	108	1,300	1,352	1,406
Interest earned - external investments	231	231	231	231	231	231	231	231	231	231	231	231	2,769	2,830	2,895
Interest earned - outstanding debtors	270	270	270	270	270	270	270	270	270	270	270	270	3,242	3,418	3,605
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	630	630	630	630	630	630	630	630	630	630	630	630	7,555	7,857	8,172
Licences and permits	6	6	6	6	6	6	6	6	6	6	6	6	76	76	76
Agency services	691	691	691	691	691	691	691	691	691	691	691	691	8,291	8,623	8,968
Transfers and Subsidies - Operational	60,099	–	–	–	60,099	–	–	–	60,099	–	–	–	180,298	185,737	189,690
Other revenue	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	21,681	22,548	23,450
Cash Receipts by Source	**105,030**	**44,931**	**44,931**	**80,358**	**105,030**	**80,358**	**44,931**	**80,358**	**105,030**	**80,358**	**44,931**	**80,358**	**754,893**	**796,225**	**838,492**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	11,070	–	–	–	11,070	–	–	–	11,070	–	–	–	33,210	36,086	37,217
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ															
Proceeds on Disposal of Fixed and Intangible Ass	–	–	–	–	–	–	–	–	–		–	–	872	(0)	(0)
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits	30	30	30	30	30	30	30	30	30	30	30	30	360	378	397
Vat Control (receipts)															
Decrease (increase) in non-current receivables															
Decrease (increase) in non-current investments															
Insurance Refund - Capital															
Interest on Short Term Investment (Greater then 90 days) and Long Term Investments															
Total Cash Receipts by Source	**116,130**	**44,961**	**44,961**	**80,388**	**116,130**	**80,388**	**44,961**	**80,388**	**116,130**	**80,388**	**44,961**	**80,388**	**789,335**	**832,690**	**876,106**
Cash Payments by Type															
Employee related costs	24,656	24,656	24,656	24,656	49,311	24,656	49,311	24,656	49,311	24,656	49,311	24,656	320,524	344,096	367,855
Remuneration of councillors	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	1,218	14,614	15,199	15,807
Finance charges	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	1,216	14,591	11,638	9,915
Bulk purchases - Electricity	15,714	15,714	15,714	15,714	15,714	15,714	15,714	15,714	15,714	15,714	15,714	15,714	188,567	195,207	184,089
Acquisition inventory - water and other inventory	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	44,402	47,312	50,440
Contracted services	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	4,633	55,595	60,567	90,848
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	1	1	1	1	1	1	1	1	1	1	1	1	12	–	–
Other expenditure	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	7,211	86,526	89,901	93,453
Cash Payments by Type	**58,348**	**58,348**	**58,348**	**58,348**	**83,004**	**58,348**	**83,004**	**58,348**	**83,004**	**58,348**	**83,004**	**58,348**	**724,831**	**763,921**	**812,407**
Other Cash Flows/Payments by Type															
Capital assets	12	5,121	4,462	1,782	14,076	5,817	910	1,642	3,041	654	1,939	2,843	42,299	41,499	42,799
Retention (Capital)															
Repayment of borrowing			5,028			5,028			5,028			5,028	20,114	15,987	13,573
Other Cash Flows/Payments															
Total Cash Payments by Type	**58,360**	**63,469**	**67,839**	**60,130**	**97,079**	**69,194**	**83,913**	**59,990**	**91,073**	**59,002**	**84,943**	**66,219**	**787,244**	**821,407**	**868,778**
NET INCREASE/(DECREASE) IN CASH HELD	**57,770**	**(18,508)**	**(22,878)**	**20,258**	**19,051**	**11,195**	**(38,953)**	**20,398**	**25,057**	**21,386**	**(39,982)**	**14,169**	**2,092**	**11,283**	**7,327**
Cash/cash equivalents at the month/year begin:	8,060	65,830	47,322	24,444	44,702	63,752	74,947	35,995	56,393	81,450	102,837	62,854	8,060	10,151	21,435
Cash/cash equivalents at the month/year end:	65,830	47,322	24,444	44,702	63,752	74,947	35,995	56,393	81,450	102,837	62,854	77,024	10,151	21,435	28,762

WC031 Theewaterskloof - NOT REQUIRED - municipality does not have entities

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditu Framework		
R million	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Yea 2028/29
Financial Performance									
Property rates									
Service charges									
Investment revenue									
Transfer and subsidies - Operational									
Other own revenue									
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)									
Total Revenue (excluding capital transfers and contributions)	–	–	–	–	–	–	–	–	
Employee costs									
Remuneration of Board Members									
Depreciation and amortisation									
Interest									
Inventory consumed and bulk purchases									
Transfers and subsidies									
Other expenditure									
Total Expenditure	–	–	–	–	–	–	–	–	
Surplus/(Deficit)	–	–	–	–	–	–	–	–	
Capital expenditure & funds sources									
Capital expenditure									
Transfers recognised - capital									
Borrowing									
Internally generated funds									
Total sources	–	–	–	–	–	–	–	–	
Financial position									
Total current assets									
Total non current assets									
Total current liabilities									
Total non current liabilities									
Community wealth/Equity									
Cash flows									
Net cash from (used) operating									
Net cash from (used) investing									
Net cash from (used) financing									
Cash/cash equivalents at the year end									

WC031 Theewaterskloof - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
JVZ Construction	Mths	15	Upgrading of Botrivier wastewater treatment. phase 2	25/11/2026	33,072
Water & wastewater Engineering	Yrs	3	Professional services for Upgrading of Botrivier wastewat	30/06/2028	6,166
Asla Construction	Mths	9	Gypsy Queen housing project bulk water and sewer servic	13/01/2027	8,063
Engineering Advice & Services	Mths	26	Gypsy Queen housing project bulk water and sewer servic	30/06/2026	2,082
Bigen Consulting Engineers	Yrs	3	Professional services for Upgrading of Villiersdorp water p	30/06/2027	7,008
Delta BEC	Mths	26	Professional services for Tesselaarsdal bul water pipeline	30/06/2026	411
UDS Africa	Mths	26	Greyton water and sewer upgrades forlow cost housing p	30/06/2026	778
ROMH Consulting Services	Mths	26	Botrivier eradication of septic tank sewer system	30/06/2026	321
Lukhozi Consulting Engineers	Mths	26	Grabouw bulk water uipgrading	30/06/2026	354

WC031 Theewaterskloof - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:													
Revenue Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**43,679**	**51,079**	**80,616**	**45,288**	**79,342**	**79,342**	**99,498**	**110,201**	**98,038**
Roads Infrastructure	8,707	11,847	341	45,288	79,342	79,342	91,406	107,888	76,040
Roads	8,707	11,847	341	45,288	79,342	79,342	91,406	107,888	76,040
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	3,559	8,108	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–		–	–	–	–
Storm water Conveyance	3,559	8,108	–	–		–	–	–	–
Attenuation	–	–	–	–		–	–	–	–
Electrical Infrastructure	9,473	4,880	2,666	–	–	–	–	–	–
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	–	–	–	–	–	–	–	–
LV Networks	9,473	4,880	2,666	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	6,888	20,793	–	–	–	–	1,563	2,313	21,998
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	95	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	1,156	10,242
Pump Stations	–	–	–	–	–	–	–	–	–
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	1,157	11,756
Distribution	6,793	20,793	–	–	–	–	1,563	–	–
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	8,741	5,450	77,609	–	–	–	6,529	–	–
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	7,599	5,450	77,609	–	–	–	6,529	–	–
Waste Water Treatment Works	757	–	–	–	–	–	–	–	–
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	384	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	6,311	–	–	–	–	–	–	–	–
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	6,311	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines	–	–	–	–	–	–	–	–	–
Rail Structures	–	–	–	–	–	–	–	–	–
Rail Furniture	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps	–	–	–	–	–	–	–	–	–
Piers	–	–	–	–	–	–	–	–	–
Revetments	–	–	–	–	–	–	–	–	–
Promenades	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–

Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–

Community Assets	874	2,587	–	–	450	450	–	–	–
Community Facilities	874	2.587	–	–	450	450	–	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	274	728	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	600	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	1,859	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	450	450	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	865	–	–	–	–	–	–	–	–
Operational Buildings	865	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	865	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes					–		–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–

Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	152	1,521	451	50	2,237	2,237	390	–	–
Computer Equipment	152	1,521	451	50	2,237	2,237	390	–	–
Furniture and Office Equipment	1,387	770	363	374	515	515	120	–	–
Furniture and Office Equipment	1,387	770	363	374	515	515	120	–	–
Machinery and Equipment	20,210	2,099	8	50	730	730	364	–	–
Machinery and Equipment	20,210	2,099	8	50	730	730	364	–	–
Transport Assets	1,731	–	–	–	–	–	–	–	–
Transport Assets	1,731	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	**68,898**	**58,057**	**81,438**	**45,762**	**83,274**	**83,274**	**100,372**	**110,201**	**98,038**

WC031 Theewaterskloof - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	8,953	6,605	309	–	–	–	–	–	–
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1,075	6,551	62	–	–	–	–	–	–
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	832	–	–	–	–	–	–	–	–
LV Networks	243	6,551	62	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	7,456	–	247	–	–	–	–	–	–
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	144	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	457	–	–	–	–	–	–	–	–
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	6,854	–	247	–	–	–	–	–	–
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	50	54	–	–	–	–	–	–	–
Pump Station	50	–	–	–	–	–	–	–	–
Reticulation	–	54	–	–	–	–	–	–	–
Waste Water Treatment Works	–	–	–	–	–	–	–	–	–
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	373	–	–	–	–	–	–	–	–
Landfill Sites	373	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines	–	–	–	–	–	–	–	–	–
Rail Structures	–	–	–	–	–	–	–	–	–
Rail Furniture	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps	–	–	–	–	–	–	–	–	–
Piers	–	–	–	–	–	–	–	–	–
Revetments	–	–	–	–	–	–	–	–	–
Promenades	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres	–	–	–	–	–	–	–	–	–

Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	1,563	79	–	–	–	–	–	–	–
Community Facilities	1,563	–	–	–	–	–	–	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	1,563	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	79	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	79	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–

Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	35	–	–	–	–	–	–	–
Computer Equipment	–	35	–	–	–	–	–	–	–
Furniture and Office Equipment	–	36	–	–	–	–	16	–	–
Furniture and Office Equipment	–	36	–	–	–	–	16	–	–
Machinery and Equipment	56	75	–	–	–	–	75	–	–
Machinery and Equipment	56	75					75	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	**10,572**	**6,829**	**309**	**–**	**–**	**–**	**91**	**–**	**–**
Renewal of Existing Assets as % of total capex	*7.3%*	*5.4%*	*0.3%*	*0.0%*	*0.0%*	*0.0%*	*0.1%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"	*32.6%*	*20.0%*	*0.7%*	*0.0%*	*0.0%*	*0.0%*	*0.2%*	*0.0%*	*0.0%*

WC031 Theewaterskloof - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**89,039**	**119,382**	**91,528**	**104,798**	**100,917**	**100,917**	**105,060**	**111,496**	**118,353**
Roads Infrastructure	25,447	41,776	26,062	28,898	27,192	27,192	31,891	33,935	36,117
Roads	25,379	41,772	26,049	28,849	27,143	27,143	31,866	33,909	36,090
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	68	4	13	48	48	48	25	26	27
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	84	26	30	210	156	156	260	270	281
Drainage Collection	–	–	–	10	10	10	10	10	11
Storm water Conveyance	84	26	30	200	146	146	250	260	270
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	13,609	13,604	12,053	15,283	13,612	13,612	14,702	15,635	16,630
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	–	–	–	–	–	–	–	–
LV Networks	13,609	13,604	12,053	15,283	13,612	13,612	14,702	15,635	16,630
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	18,914	26,083	17,986	21,459	21,714	21,714	22,113	23,390	24,747
Dams and Weirs	25	4	–	25	22	22	26	27	28
Boreholes	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	–	–	–	–	–	–	–	–
Water Treatment Works	3,560	4,931	5,224	7,235	7,426	7,426	7,601	8,081	8,594
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	15,329	21,148	12,762	14,199	14,267	14,267	14,486	15,282	16,125
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	27,303	35,759	32,070	34,231	34,493	34,493	33,473	35,486	37,630
Pump Station	223	74	1	145	83	83	181	188	196
Reticulation	19,558	25,901	23,657	25,773	26,165	26,165	24,171	25,588	27,095
Waste Water Treatment Works	7,522	9,784	8,411	8,313	8,245	8,245	9,121	9,710	10,339
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	3,683	2,135	3,327	4,718	3,750	3,750	2,621	2,779	2,947
Landfill Sites	3,683	2,112	3,325	4,713	3,745	3,745	2,616	2,774	2,942
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	22	2	5	5	5	5	5	5
Waste Separation Facilities	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines	–	–	–	–	–	–	–	–	–
Rail Structures	–	–	–	–	–	–	–	–	–
Rail Furniture	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps	–	–	–	–	–	–	–	–	–
Piers	–	–	–	–	–	–	–	–	–
Revetments	–	–	–	–	–	–	–	–	–
Promenades	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	**16,412**	**16,842**	**11,403**	**13,998**	**13,051**	**13,051**	**15,398**	**16,341**	**17,346**
Community Facilities	15,983	15,197	11,244	13,604	12,438	12,438	15,110	16,042	17,034
Halls	1,513	1,660	1,421	1,834	2,247	2,247	2,684	2,826	2,978
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	10	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	69	225	8	–	–	–	75	75	75
Cemeteries/Crematoria	171	337	90	909	729	729	1,188	1,235	1,284

Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	13,154	11,868	8,096	9,630	8,582	8,582	9,168	9,797	10,471
Nature Reserves	990	1,049	1,624	1,104	778	778	1,886	1,993	2,107
Public Ablution Facilities	29	27	0	82	67	67	95	99	103
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	57	32	4	35	35	35	15	16	16
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	429	1,645	159	394	612	612	288	300	312
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	429	1,645	159	394	612	612	288	300	312
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	24	11	21	40	50	50	61	63	66
Revenue Generating	24	11	–	–	–	–	31	32	33
Improved Property	24	11	–	–	–	–	31	32	33
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	21	40	50	50	31	32	33
Improved Property			21	40	50	50	31	32	33
Unimproved Property					–	–	–	–	–
Other assets	10,137	10,047	7,655	11,352	11,950	11,950	12,647	13,332	14,057
Operational Buildings	8,743	8,342	6,816	10,533	11,245	11,245	11,903	12,558	13,253
Municipal Offices	8,267	7,889	6,709	10,278	11,081	11,081	11,666	12,312	12,996
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	476	453	107	256	163	163	237	247	256
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	1,394	1,705	839	818	706	706	744	774	805
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	1,394	1,705	839	818	706	706	744	774	805
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets					–	–	–	–	–
Intangible Assets	–	8,324	8,777	9,905	9,806	9,806	10,139	10,545	10,967
Servitudes					–	–	–	–	–
Licences and Rights	–	8,324	8,777	9,905	9,806	9,806	10,139	10,545	10,967
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	8,324	8,777	9,905	9,806	9,806	10,139	10,545	10,967
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	236	223	217	206	206	206	222	230	240
Furniture and Office Equipment	236	223	217	206	206	206	222	230	240
Machinery and Equipment	990	888	1,812	764	1,108	1,108	950	988	1,027
Machinery and Equipment	990	888	1,812	764	1,108	1,108	950	988	1,027
Transport Assets	4,533	4,845	4,252	7,618	7,217	7,217	8,089	8,413	8,749
Transport Assets	4,533	4,845	4,252	7,618	7,217	7,217	8,089	8,413	8,749
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	**121,372**	**160,562**	**125,666**	**148,681**	**144,304**	**144,304**	**152,566**	**161,409**	**170,805**
			–	–					
R&M as a % of PPE & Investment Property	*10.1%*	*12.2%*	*8.4%*	*9.6%*	*9.6%*	*9.6%*	*9.6%*	*9.5%*	*9.6%*
R&M as % Operating Expenditure	*15.1%*	*17.9%*	*15.8%*	*16.8%*	*15.9%*	*15.9%*	*16.8%*	*16.3%*	*17.1%*

WC031 Theewaterskloof - Supporting Table SA34d Depreciation by asset class

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Depreciation by Asset Class/Sub-class									
Infrastructure	**25,197**	**27,947**	**34,791**	**28,526**	**35,955**	**35,955**	**33,692**	**35,040**	**36,441**
Roads Infrastructure	4,330	4,209	4,626	4,221	4,293	4,293	4,186	4,353	4,527
Roads	4,330	4,209	4,626	4,221	4,293	4,293	4,186	4,353	4,527
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	487	490	570	493	489	489	488	508	528
Drainage Collection	487	490	570	493	489	489	488	508	528
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	3,521	3,727	4,130	3,579	3,931	3,931	3,703	3,851	4,005
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	301	304	301	716	302	302	301	313	326
MV Substations	576	582	658	716	578	578	577	600	624
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	762	767	792	716	764	764	763	794	825
LV Networks	1,881	2,074	2,379	1,432	2,288	2,288	2,062	2,144	2,230
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	6,954	7,556	8,239	7,252	7,625	7,625	7,199	7,487	7,786
Dams and Weirs	36	36	36	36	36	36	36	38	39
Boreholes	126	128	135	128	127	127	126	131	136
Reservoirs	666	657	569	540	551	551	550	572	595
Pump Stations	907	1,003	1,016	1,028	1,017	1,017	1,016	1,057	1,099
Water Treatment Works	1,324	1,302	1,384	1,154	1,141	1,141	1,140	1,186	1,233
Bulk Mains	268	310	668	317	315	315	315	327	341
Distribution	3,626	4,118	4,431	4,050	4,439	4,439	4,016	4,176	4,343
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	5,644	9,545	9,798	9,397	10,807	10,807	9,307	9,680	10,067
Pump Station	61	62	61	62	62	62	61	64	66
Reticulation	2,451	6,342	6,621	6,196	7,643	7,643	6,145	6,391	6,646
Waste Water Treatment Works	3,131	3,141	3,115	3,140	3,102	3,102	3,102	3,226	3,355
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	4,261	2,421	7,428	3,584	8,811	8,811	8,809	9,162	9,528
Landfill Sites	2,722	452	5,704	1,544	7,260	7,260	7,260	7,550	7,852
Waste Transfer Stations	1,539	1,969	1,724	2,040	1,551	1,551	1,549	1,611	1,676
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines	–	–	–	–	–	–	–	–	–
Rail Structures	–	–	–	–	–	–	–	–	–
Rail Furniture	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps	–	–	–	–	–	–	–	–	–
Piers	–	–	–	–	–	–	–	–	–
Revetments	–	–	–	–	–	–	–	–	–

Promenades	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	(7)	31	6	122	122	122	–	–	–
Community Facilities	(7)	31	6	122	122	122	–	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	(7)	31	6	122	122	122	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	1,713	982	1,532	1,923	1,902	1,902	984	1,024	1,065
Operational Buildings	1,713	982	1,532	1,923	1,902	1,902	984	1,024	1,065
Municipal Offices	1,713	982	1,532	1,923	1,902	1,902	984	1,024	1,065
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–

Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	59	59	57	61	59	59	58	11	13
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	59	59	57	61	59	59	58	11	13
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	59	59	57	61	59	59	58	11	13
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	985	868	895	762	1,002	1,002	699	727	756
Computer Equipment	985	868	895	762	1,002	1,002	699	727	756
Furniture and Office Equipment	737	645	647	607	583	583	580	603	627
Furniture and Office Equipment	737	645	647	607	583	583	580	603	627
Machinery and Equipment	1,011	818	811	793	771	771	770	801	833
Machinery and Equipment	1,011	818	811	793	771	771	770	801	833
Transport Assets	2,782	2,838	2,611	2,748	3,454	3,454	3,296	3,428	3,565
Transport Assets	2,782	2,838	2,611	2,748	3,454	3,454	3,296	3,428	3,565
Land	–	–	(28)	–	–	–	–	–	–
Land	–	–	(28)	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Depreciation	**32,476**	**34,188**	**41,321**	**35,541**	**43,848**	**43,848**	**40,079**	**41,633**	**43,300**

WC031 Theewaterskloof - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**58,355**	**54,475**	**17,907**	**36,668**	**28,638**	**28,638**	**25,242**	**39,186**	**20,801**
Roads Infrastructure	4,704	6,769	–	–	–	–	–	–	–
Roads	4,704	6,769	–	–	–	–	–	–	–
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1,785	6,395	312	–	–	–	700	6,271	6,554
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	782	–	–	–	–	–	–	–
LV Networks	1,785	5,614	312	–	–	–	700	6,271	6,554
Capital Spares	–	–		–	–	–	–	–	–
Water Supply Infrastructure	21,416	18,386	1,793	5,000	3,800	3,800	8,928	32,915	14,247
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	–	–	–	–	–	–	–	–
Water Treatment Works	7,921	9,820	–	–	1,300	1,300	8,928	32,915	14,247
Bulk Mains	9,888	–	–	–	–	–	–	–	–
Distribution	3,607	8,566	1,793	5,000	2,500	2,500	–	–	–
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	30,368	21,838	15,802	31,668	24,838	24,838	15,614	–	–
Pump Station	–	–			–	–	–	–	–
Reticulation	–	3,171	3,465	10,793	7,335	7,335	–	–	–
Waste Water Treatment Works	27,063	8,364	12,337	20,875	17,503	17,503	15,614	–	–
Outfall Sewers	3,305	10,303	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	83	1,087	–	–	–	–	–	–	–
Landfill Sites	83	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	1,087	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Rail Lines	–	–	–	–	–	–	–	–	–
Rail Structures	–	–	–	–	–	–	–	–	–
Rail Furniture	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Sand Pumps	–	–	–	–	–	–	–	–	–
Piers	–	–	–	–	–	–	–	–	–
Revetments	–	–	–	–	–	–	–	–	–
Promenades	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Data Centres	–	–	–	–	–	–	–	–	–
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–

Community Assets	1,169	6,585	1,754	–	1,762	1,762	5,851	–	–
Community Facilities	727	1,140	640	–	884	884	1,800	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	11	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	727	1,140	629	–	884	884	1,800	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	441	5,445	1,114	–	877	877	4,051	–	–
Indoor Facilities	–	–		–	–	–	–	–	–
Outdoor Facilities	441	5,445	1,114	–	877	877	4,051	–	–
Capital Spares	–	–		–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets					–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Servitudes					–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	422	145	–	–	–	–	–	–	–
Furniture and Office Equipment	422	145	–	–	–	–	–	–	–

Machinery and Equipment	–	76	–	–	–	–	–	–	–
Machinery and Equipment		76			–	–	–	–	–
Transport Assets	5,382	–	7,419	6,400	4,550	4,550	–	–	–
Transport Assets	5,382	–	7,419	6,400	4,550	4,550	–	–	–
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	**65,328**	**61,281**	**27,079**	**43,068**	**34,950**	**34,950**	**31,094**	**39,186**	**20,801**
Upgrading of Existing Assets as % of total capex	*45.1%*	*48.6%*	*24.9%*	*48.5%*	*29.6%*	*29.6%*	*23.6%*	*26.2%*	*17.5%*
Upgrading of Existing Assets as % of deprecn"	*201.2%*	*179.2%*	*65.5%*	*121.2%*	*79.7%*	*79.7%*	*77.6%*	*94.1%*	*48.0%*

WC031 Theewaterskloof - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure							
Vote 1 - Directorate Finance	139	–	–				
Vote 2 - Community Services	4,512	–	–				
Vote 3 - Corporate services	300	–	–				
Vote 4 - Electricity	700	6,271	6,554				
Vote 5 - Economic Development and Planning	91,406	107,888	76,040				
Vote 6 - Office of the Municipal Manager	50	–	–				
Vote 7 - Housing	–	–	–				
Vote 8 - Technical and Infrastructure Implementation S	1,100	–	–				
Vote 9 - Public safety	–	–	–				
Vote 10 - Road transport	–	–	–				
Vote 11 - Sport and recreation	–	–	–				
Vote 12 - Waste management	–	–	–				
Vote 13 - Waste water management	22,159	–	–				
Vote 14 - Water	10,491	35,228	36,245				
Vote 15 - Directorate Development and Community Se	700	–	–				
List entity summary if applicable							
Total Capital Expenditure	**131,556**	**149,387**	**118,839**	–	–	–	–
Future operational costs by vote							
Vote 1 - Directorate Finance							
Vote 2 - Community Services							
Vote 3 - Corporate services							
Vote 4 - Electricity							
Vote 5 - Economic Development and Planning							
Vote 6 - Office of the Municipal Manager							
Vote 7 - Housing							
Vote 8 - Technical and Infrastructure Implementation Services							
Vote 9 - Public safety							
Vote 10 - Road transport							
Vote 11 - Sport and recreation							
Vote 12 - Waste management							
Vote 13 - Waste water management							
Vote 14 - Water							
Vote 15 - Directorate Development and Community Services							
List entity summary if applicable							
Total future operational costs	–	–	–	–	–	–	–
Future revenue by source							
Exchange Revenue							
Service charges - Electricity							
Service charges - Water							
Service charges - Waste Water Management							
Service charges - Waste Management							
Agency services							
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	–	–	–	–	–	–	–
Net Financial Implications	**131,556**	**149,387**	**118,839**	–	–	–	–

WC031 Theewaterskloof - Supporting Table SA36 Detailed capital budget

R thousand

Function	Project Description	Type	IUDF	Own Strategic Objectives	Asset Class	Ward Location	GPS Longitude	GPS Lattitude	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
Parent municipality:														
List all capital projects grouped by Function														
Electricity Distribution	Electrification TWK Area	New		SO6	Electrical Infrastructure	Ward 6	19°16'50.35"E	33°59'37.04"S	-	-	-	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	2,186	2,186	-	-	-
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 Waster 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 6.5Ml Steenbras upper reservoir & supply lines	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	7,335	7,335	-	-	-
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	515	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	2,237	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 Fultration Plant in Genadendal	Upgrading		SO6	Water Supply Infrastructure					-	-	-	1,739	3,000
Water management	Upgrade of RSE Ultra Fultration 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	-	-	-
Sport and recreation	Upgrading of Pineview Park Sport Ground	Upgrading		SO6	Sport and Recreation Facilities				-	877	575	-	-	-
Planning and development	Grabouw Taxi Rank	New		SO1	Community Facilities				-	450	1,550	-	-	-
Human Settlements	Caledon Riemvasmaak (1014)	New		SO9	Housing	Ward 3	19°25'38.4"E	34°14'49.2"S	-	11,125	11,125	-	-	-
Human Settlements	Botrivier Beaumont Services Ph1(272) Ph2(774)	New		SO9	Housing	Ward 7	19°11'51.3"E	34°13'16.2"S	-	7,307	7,000	-	-	-
Water management	Upgrading RSE WTP	Upgrading		SO6	Water Supply Infrastructure				-	1,300	1,300	4,317	19,922	11,247
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	Rooidakke (1054)	New		SO9	Roads Infrastructure				-	5,300	5,300	-	-	-
Waste water management	Upgrading Botrivier WWTW: phase 2	Upgrading		SO6	Waste Water Treatment Works				-	-	-	15,614	-	-
Water management	Upgrading Villiersdorp WTP, phase 2	Upgrading		SO6	Water Treatment Works				-	-	-	4,611	10,359	-
Waste water management	Bulk sewer provision to erf 313 housing development Grabouw	New		SO6	Reticulation				-	-	-	6,529	-	-
Water management	Gypsy Queen water supply phase 2	New		SO6	Distribution				-	-	-	1,569	-	-
Housing	Botrivier 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				-	-	-	440	-	-
Executive and council	Computer Equipment	New		SO2	Computer Equipment				-	-	-	50	-	-
Community and social services	Furniture and Office Equipment	New		SO6	Furniture and Office Equipment				-	-	-	-	-	-
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				-	-	-	50	-	-
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				-	-	-	-	-	-
Finance and administration	Machinery and Equipment	New		SO4	Machinery and Equipment				-	-	-	118	-	-
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	-	-
Sport and recreation	Upgrading of Pine View Park Sport Ground - Phase 2	Upgrading		SO6	Outdoor Facilities				-	-	-	4,051	-	-
LED	Traders Market & Taxi Rank Upgrade (Planning & Designs)	Upgrading		SO11	Taxi Ranks/Bus Terminals				-	-	-	700	-	-
Technical and Infrastructure Implementatic	Grabouw Taxi Rank	Upgrading		SO1	Taxi Ranks/Bus Terminals				-	-	-	1,100	-	-
Housing	Greater Grabouw Rooidakke SEF Erf 313	New		SO9	Roads				-	-	-	1,200	-	-
Housing	Greyton Erf 595 (538) (Yield reduced) (393)	New		SO9	Roads				-	-	-	1,000	16,000	15,400
Housing	Gypsy Queen (500)	New		SO9	Roads				-	-	-	1,000	20,000	16,000
Housing	Botrivier Beaumont (1046) IRDP Services (Ph 2 774)	New		SO9	Roads				-	-	-	1,000	20,640	20,640
Housing	Greater Grabouw	New		SO9	Roads				-	-	-	100	5,985	5,000
Housing	Grabouw Iraq (456)	New		SO9	Roads				-	-	-	22,000	-	-
Housing	Grabouw Hillside (321) (102 + 219)	New		SO9	Roads				-	-	-	1,000	6,680	-
Housing	Villiersdorp Destiny Farm (1133)	New		SO9	Roads				-	-	-	50,417	16,583	-
Housing	Caledon Riemvasmaak (1014)	New		SO9	Roads				-	-	-	11,000	16,500	15,000
Housing	Rooidakke (1054)	New		SO9	Roads				-	-	-	500	-	-
Housing	Riviersonderend Joeslovo Ext	New		SO9	Roads				-	-	-	-	1,500	-
Housing	Botrivier Beaumont (1046) UISP Services Ph1 (272)	New		SO9	Roads				-	-	-	-	4,000	4,000
Parent Capital expenditure									88,830	118,224	118,847	131,556	149,387	118,839
Entities:														
List all capital projects grouped by Entity														
Entity Capital expenditure										-		-	-	-
Total Capital expenditure										118,224		131,556	149,387	118,839

WC031 Theewaterskloof - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand									Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude		Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:														
List all capital projects grouped by Function														
Electricity: Distribution	Electrification TWK Area	New	SO6	Electrical Infrastructure	LV Networks	Ward 6	19°16'50.35"E	33°59'37.04"S	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 Waster 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 6.5Ml 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			
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 Fultration Plant in Genadendal	Upgrading	SO6	Water Supply Infrastructure	Water Treatment Works				2025	–	–			
Water management	Upgrade of RSE Ultra Fultration 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		
Entities:														
List all capital projects grouped by Entity														
Entity Name														
Project name														

WC031 Theewaterskloof - Supporting Table SA38 Consolidated detailed operational projects

R thousand			2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Own Strategic Objectives	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:					
List all operational projects grouped by Function					
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
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	–
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
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
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: Pallaside 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
Housing	WC031_Maintenance: Erecting of Pallaside Concrete Fence Cages for Solid Waste Disposal	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
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	36,168	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
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
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
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
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
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
Public safety	WC031_Disaster Management - Sundry Consumables	SO7	28	29	30
Public safety	WC031_Educational: Enviromental	SO7	2	2	2
Public safety	WC031_Disaster Management: Office Puchases - 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 Cemetries	SO6	20	21	21
Community and social services	WC031_Maintenance: Community Halls and Facilities	SO6	1,203	1,244	1,283
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 Corrola 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-TVVK 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
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
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
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
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
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 Maintenace - 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
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
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 (Leiwater)	SO6	41	43	44
Water management	WC031 Maintenance: Water network - Maintenance	SO6	41	43	44
Water management	WC031_Maintenance: Water Treatment Works	SO6	5,834	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_Mainetenance 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
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
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 Cemetries	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 Netowrks 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
Community and social services	WC031_Replacement of Zone Meters	SO6	60	62	64
Finance and administration	WC031_Fuel and Maintenance - Diggerloader Maintenace (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 (Telemetery 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
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 Maintenace - 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 Maintenace - 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
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
Housing	WC031_Grabouw Rooidakke (1169) - In-Kind	SO9	1,464	–	–
Housing	WC031_Grabouw Hillside (348) (121 + 227) - In-Kind	SO9	1,000	21,000	–
Housing	WC031_Riviersonderend - In-Kind	SO9	1,000	–	–
Housing	WC031_Villiersdorp Destiny - In-Kind	SO9	81,000	21,000	–
Housing	WC031_Riviersonderend Joeslovo Ext - Planning - In-Kind	SO9	500	–	–
Housing	Grabouw Rooidakke (1169) Tops Transfer @ R 160 in 2026/27 - In-Kind	SO9	–	15,200	–
Parent Operational expenditure			989,449	983,767	956,934
Entities:					
List all Operational projects grouped by Entity					
Entity A					
Water project A					
Entity B					
Electricity project B					
Entity Operational expenditure			–	–	–
Total Operational expenditure			989,449	983,767	956,934

Annexure A

Theewaterskloof Municipality

2026 / 2027







INDEX

1	Financial Services
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1.	Financial Services			
		Tariff	15% VAT	Total
1.1	**Provision of information**			
	As determined in terms of the Promotion of Access to Information Act, 2000 (Act 2 of 2000) plus VAT			
1.2	**Computer printouts other than 1.1**			
(a)	e.g. Address lists per page	R 8,09	R 1,21	R 9,30
(b)	Duplicate accounts older than 3 months (per month for each month required)	R 26,09	R 3,91	R 30,00
(c)	Reconciliation of accounts (per account)			
(i)	up to six months	R 60,87	R 9,13	R 70,00
(ii)	more than six months	R 117,39	R 17,61	R 135,00
(d)	Electronic information supplied (clients must provide device) **(This tariff is only applicable to information not contained anywhere else in this tariff schedule)**	R 11,65	R 1,75	R 13,40
1.3	**Photostats other than 1.1**			
(a)	A4	R 1,48	R 0,22	R 1,70
(b)	A3	R 2,78	R 0,42	R 3,20
1.4	**Administration Costs**			
(a)	Administration fee if dishonoured Debit orders are presented	R 108,70	R 16,30	R 125,00
(b)	Administration fee if dishonoured Direct Deposit was presented	R 108,70	R 16,30	R 125,00
(c)	Administration fee where an incorrect/no reference number was used for electronic payments	R 52,17	R 7,83	R 60,00
1.5	**Payment of interest on accounts in arrear**			
(a)	Interest, calculated at the PRIME RATE plus 1%, becomes owing and payable on any balance which is outstanding after the date the month end run will be conducted.			
(b)	In applying paragraph (a), a portion of a month will be deemed to be a full month.			
1.6	**Issuing of Valuation Certificate**	R 217,39	R 32,61	R 250,00
(a)	Excluding properties transferred from the municipality to RDP beneficiaries			

1.	Financial Services			
		Tariff	15% VAT	Total
(b)	Approved indigents may apply for exemption provided that the property value does not exceed R300 000.00			
(c)	Affirmed/Approved pensioners may apply to be exempt of paying for valuation certificates			
1.7	**Clearance Certificates costs**			
(a)	Excluding properties transferred from the municipality to RDP beneficiaries			
(b)	Approved indigents may apply for exemption provided that the property value does not exceed R300 000.00			
(c)	Hard copy	R 260,87	R 39,13	R 300,00
(d)	Electronic copy	R 217,39	R 32,61	R 250,00
1.8	**Extension of Clearance Certificate costs plus normal outstanding consumer account**			
(a)	Hard copy	R 260,87	R 39,13	R 300,00
(b)	Electronic copy	R 217,39	R 32,61	R 250,00
1.9	**Tender Documents**			
(a)	Tenders Above R50,000,000 (90/10)	R 478,26	R 71,74	R 550,00
(b)	Tenders Below R50,000,000 (80/20)	R 478,26	R 71,74	R 550,00
1.10	**Deeds Searches (Per search unless otherwise indicated)**			
(a)	Property enquiry within Deeds Register	R 25,67	R 3,85	R 29,52
	(This includes searches with the result of "Not Found" since, for many searches, "Not Found" is a meaningful result.)			
(b)	Property Report	R 18,47	R 2,77	R 21,24
(c)	Deeds Office Transfer (per line)	R 18,71	R 2,81	R 21,52
(d)	Street Address / Erf / Scheme Conversion	R 13,43	R 2,01	R 15,44
(e)	Map Search (accessible for 30 days)	R 15,92	R 2,39	R 18,31
(f)	Historical Transfer (per line)	R 18,71	R 2,81	R 21,52
(g)	Deeds Office Document Copy (per document)	R 124,23	R 18,63	R 142,86
(h)	Surveyor-General Diagram (per image)	R 9,01	R 1,35	R 10,36

1.	Financial Services			
		Tariff	15% VAT	Total
1.11	**Application in writing by owner for revaluation on supplementary valuation**			
(a)	Agricultural	R 869,57	R 130,43	R 1 000,00
(b)	Excluding agricultural	R 565,22	R 84,78	R 650,00
	The application for revaluation is for all circumstances where the revaluation does not fall within the Municipal Property Rate Act's Section 78(1) reasons for revaluation and where it does not form part of the Municipality's annual supplementary valuation process			
1.12	**Service Deposits**			
(a)	Residential Service Deposit (Refer to Tariff Policy)			
(i)	Prepaid water and prepaid electricity meters	R 1 182,00		R 1 182,00
(ii)	Prepaid water and conventional electricity meters	R 4 157,00		R 4 157,00
(iii)	Conventional/Utility water and prepaid electricity meters	R 2 108,00		R 2 108,00
(iv)	Conventional/Utility water and conventional electricity meters	R 5 084,00		R 5 084,00
(b)	Business Service Deposit (Refer to Tariff Policy)			
(The above deposits are the maximum deposits held by die Municipality)				
1.13	**Credit Control & Debt Collection Fees**			
(a)	Administration fee for Notices and Letters of Demands for non payment and arrears accounts			
(i)	Business	R 309,57	R 46,43	R 356,00
(ii)	Residential	R 52,17	R 7,83	R 60,00
(iii)	Government	R 52,17	R 7,83	R 60,00
(iv)	Rural	R 52,17	R 7,83	R 60,00
(b)	Tracing Fees (Credit Bureau)	R 21,99	R 3,30	R 25,29

2.	Availability Charges			
		Tariff	15% VAT	Total
2.1	**Water**			
(a)	Per month	R 218,27	R 32,74	R 251,01
(b)	Annually	R 2 619,24	R 392,89	R 3 012,13
2.2	**Sewerage**			
(a)	Per month	R 103,42	R 15,52	R 118,94
(b)	Annually	R 1 241,04	R 186,16	R 1 427,20
2.3	**Refuse Removal**			
(a)	Per month	R 79,41	R 11,91	R 91,32
(b)	Annually	R 952,92	R 142,94	R 1 095,86

3.	Property Rates	
		R (cent in the Rand)
Art 8(2) (a)	Residential	0,010688
Art 8(2) (a)	Vacant Residential	0,010688
Art 8(2) (b)	Industrial	0,021376
Art 8(2) (b)	Vacant Industrial	0,021376
Art 8(2) (c)	Business and Commercial	0,021376
Art 8(2) (c)	Vacant Business and Commercial	0,021376
Art 8(2) (d)	Agricultural	0,002138
Art 8(2) (e)	Mining	0,021376
Art 8(2) (f)	Public Service Purpose (PSP)	0,021376
Art 8(2) (g)	Public Service Infrastructure (PSI)	0,000000
Art 8(2) (h)	Public Benefits Organisations (PBO)	0,002671
Art 8(2) (i)	Multi Purpose **Rates on properties used for multiple purposes will be levied according to the tariffs associated with the different categories as determined in the valuation roll** <u>Rural Area Rebate</u> *** Rural Areas Residential Rebate: 75% (refers to policy) *** Rural Areas Business Rebate: 75% (refers to policy) *****Refer to Rates Policy for Rebates, Exemptions and Reductions**	

4.	Water Supply			
		Tariff	15% VAT	Total
	(Tariffs mentioned under 4.1 - 4.15 become effective from readings taken after the beginning of July 2026)			
4.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per connection	R 211,98	R 31,80	R 243,78
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,52	R 2,48	R 19,00
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,17	R 5,13	R 39,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,70	R 6,41	R 49,11
(v)	Consumption above 40 kl per month per kl	R 56,40	R 8,46	R 64,86
4.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 47,63	R 7,14	R 54,77
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,52	R 2,48	R 19,00
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,17	R 5,13	R 39,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,70	R 6,41	R 49,11
(v)	Consumption above 40 kl per month per kl	R 56,40	R 8,46	R 64,86
4.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Commercial consumption			
(i)	Consumption 0 kl to 30 kl per month per kl	R 33,87	R 5,08	R 38,95
(ii)	Consumption 31 kl to 40 kl per month per kl	R 46,25	R 6,94	R 53,19
(iii)	Consumption above 40 kl per month per kl	R 67,76	R 10,16	R 77,92
4.4	**Municipal Purposes (Purchase Price) per kl**	R 57,82	R 8,68	R 66,50
4.5	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Sports Clubs consumption			
(i)	0 kl to 500 kl per month per kl	R 22,62	R 3,39	R 26,01
(ii)	501 kl and more per month per kl	R 25,06	R 3,75	R 28,81
4.6	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Schools consumption			
(i)	0 kl to 500 kl per month per kl	R 22,62	R 3,39	R 26,01
(ii)	501 kl and more per month per kl	R 25,06	R 3,75	R 28,81
4.7	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 30 kl per month per kl	R 32,46	R 4,87	R 37,33
(ii)	Consumption 31 kl to 40 kl per month per kl	R 43,83	R 6,57	R 50,40
(iii)	Consumption above 40 kl per month per kl	R 64,41	R 9,66	R 74,07

4.	Water Supply			
		Tariff	15% VAT	Total
4.8	**Raw Water (per kl)**	R 11,47	R 1,72	R 13,19
4.9	**Off the grid/partially off the grid water basic fee for industrial/commercial users (per month)**	Average water consumption for the preceding 5 years (60 months) before going of the grid X availability charge according the Bulk Supply		
4.10	**"Grabouw Trein Huise" Fixed monthly Charge**	R 211,98	R 31,80	R 243,78
4.11	**Proefplaas**			
(a)	Basic Charge	R 5 723,52	R 858,53	R 6 582,05
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 168 kl - 222 kl per month per kl	R 16,74	R 2,51	R 19,25
(iii)	Consumption above 222 kl per month per kl	R 45,34	R 6,80	R 52,14
4.12	**Cape Metropole Houses**			
(a)	Basic Charge	R 19 290,40	R 2 893,56	R 22 183,96
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,52	R 2,48	R 19,00
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,17	R 5,13	R 39,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,70	R 6,41	R 49,11
(v)	Consumption above 40 kl per month per kl	R 56,40	R 8,46	R 64,86
4.13	**Old Age Homes**			
(a)	Basic Charge	R 211,98	R 31,80	R 243,78
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,52	R 2,48	R 19,00
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,17	R 5,13	R 39,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,70	R 6,41	R 49,11
(v)	Consumption above 40 kl per month per kl	R 56,40	R 8,46	R 64,86
4.13.1	**Old Age Homes: 50% discount relief**			
(a)	Basic Charge	R 105,99	R 15,90	R 121,89
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 6,95	R 1,04	R 7,99
(ii)	Consumption 7 kl to 15 kl per month per kl	R 8,26	R 1,24	R 9,50
(iii)	Consumption 16 kl to 30 kl per month per kl	R 17,09	R 2,56	R 19,65
(iv)	Consumption 31 kl to 40 kl per month per kl	R 21,35	R 3,20	R 24,55
(v)	Consumption above 40 kl per month per kl	R 28,20	R 4,23	R 32,43
4.13.2	**Old Age Homes: 40% discount relief**			
(a)	Basic Charge	R 127,19	R 19,08	R 146,27
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 8,33	R 1,25	R 9,58
(ii)	Consumption 7 kl to 15 kl per month per kl	R 9,91	R 1,49	R 11,40
(iii)	Consumption 16 kl to 30 kl per month per kl	R 20,50	R 3,08	R 23,58
(iv)	Consumption 31 kl to 40 kl per month per kl	R 25,62	R 3,84	R 29,46
(v)	Consumption above 40 kl per month per kl	R 33,84	R 5,08	R 38,92
4.13.3	**Old Age Homes: 30% discount relief**			
(a)	Basic Charge	R 148,39	R 22,25	R 170,64
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 9,72	R 1,46	R 11,18
(ii)	Consumption 7 kl to 15 kl per month per kl	R 11,56	R 1,74	R 13,30
(iii)	Consumption 16 kl to 30 kl per month per kl	R 23,92	R 3,59	R 27,51
(iv)	Consumption 31 kl to 40 kl per month per kl	R 29,89	R 4,48	R 34,37

4.	Water Supply			
		Tariff	15% VAT	Total
(v)	Consumption above 40 kl per month per kl	R 39,48	R 5,92	R 45,40
4.13.4	**Old Age Homes: 20% discount relief**			
(a)	Basic Charge	R 169,58	R 25,44	R 195,02
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 11,11	R 1,67	R 12,78
(ii)	Consumption 7 kl to 15 kl per month per kl	R 13,22	R 1,98	R 15,20
(iii)	Consumption 16 kl to 30 kl per month per kl	R 27,34	R 4,10	R 31,44
(iv)	Consumption 31 kl to 40 kl per month per kl	R 34,16	R 5,12	R 39,28
(v)	Consumption above 40 kl per month per kl	R 45,12	R 6,77	R 51,89
4.13.5	**Old Age Homes: 10% discount relief**			
(a)	Basic Charge	R 190,78	R 28,62	R 219,40
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 12,50	R 1,88	R 14,38
(ii)	Consumption 7 kl to 15 kl per month per kl	R 14,87	R 2,23	R 17,10
(iii)	Consumption 16 kl to 30 kl per month per kl	R 30,75	R 4,62	R 35,37
(iv)	Consumption 31 kl to 40 kl per month per kl	R 38,43	R 5,76	R 44,19
(v)	Consumption above 40 kl per month per kl	R 50,76	R 7,61	R 58,37
4.13.6	**Old Age Homes: 5% discount relief**			
(a)	Basic Charge	R 201,38	R 30,21	R 231,59
(b)	Old Age Homes Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,20	R 1,97	R 15,17
(ii)	Consumption 7 kl to 15 kl per month per kl	R 15,69	R 2,36	R 18,05
(iii)	Consumption 16 kl to 30 kl per month per kl	R 32,46	R 4,87	R 37,33
(iv)	Consumption 31 kl to 40 kl per month per kl	R 40,57	R 6,08	R 46,65
(v)	Consumption above 40 kl per month per kl	R 53,58	R 8,04	R 61,62
4.14	**Safe Houses**			
(a)	Basic Charge	R 211,98	R 31,80	R 243,78
(b)	Safe Houses Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,52	R 2,48	R 19,00
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,17	R 5,13	R 39,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,70	R 6,41	R 49,11
(v)	Consumption above 40 kl per month per kl	R 56,40	R 8,46	R 64,86
4.14.1	**Safe Houses: 25% discount relief**			
(a)	Basic Charge	R 158,99	R 23,84	R 182,83
(b)	Safe Houses Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 10,42	R 1,56	R 11,98
(ii)	Consumption 7 kl to 15 kl per month per kl	R 12,39	R 1,86	R 14,25
(iii)	Consumption 16 kl to 30 kl per month per kl	R 25,63	R 3,84	R 29,47
(iv)	Consumption 31 kl to 40 kl per month per kl	R 32,03	R 4,80	R 36,83
(v)	Consumption above 40 kl per month per kl	R 42,30	R 6,35	R 48,65
4.15	**Standpipes and Temporary Connections**			
(a)	Deposit	R 7 866,00		R 7 866,00
(b)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 30 kl per month per kl	R 32,55	R 4,88	R 37,43
(ii)	Consumption 31 kl to 40 kl per month per kl	R 38,04	R 5,70	R 43,74
(iii)	Consumption above 40 kl per month per kl	R 48,38	R 7,26	R 55,64
4.16	**Utility Water meters (Not Meeting Council Criteria)**		Actual Costs	
4.17	**Free installation of Utility Water meters**			
	Due to limited number of Utility Water meters preference will be given according to the following Criteria: - The towns where we do not supply electricity - Indigent Households and			

4.	Water Supply			
		Tariff	15% VAT	Total
	- Defaulters * Applicants not meeting the set criteria Refer to 4.17			
4.18	**Water meters for Housing Contractors**		Actual Costs	
4.19	**WATER RESTRICTION TARIFFS**			
4.19.1	PHASE 1			
4.19.1.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,52	R 2,48	R 19,00
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,17	R 5,13	R 39,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,70	R 6,41	R 49,11
(v)	Consumption above 40 kl per month per kl	R 64,86	R 9,73	R 74,59
4.19.1.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 47,63	R 7,14	R 54,77
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,52	R 2,48	R 19,00
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,17	R 5,13	R 39,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,70	R 6,41	R 49,11
(v)	Consumption above 40 kl per month per kl	R 64,86	R 9,73	R 74,59
4.19.1.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 33,87	R 5,08	R 38,95
(ii)	Consumption 7 kl to 15 kl per month per kl	R 33,87	R 5,08	R 38,95
(iii)	Consumption 16 kl to 30 kl per month per kl	R 33,87	R 5,08	R 38,95
(iv)	Consumption 31 kl to 40 kl per month per kl	R 46,25	R 6,94	R 53,19
(v)	Consumption above 40 kl per month per kl	R 77,92	R 11,69	R 89,61
4.19.1.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 22,62	R 3,39	R 26,01
(ii)	501 kl and more per month per kl	R 37,59	R 5,64	R 43,23
4.19.1.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 22,62	R 3,39	R 26,01
(ii)	501 kl and more per month per kl	R 37,59	R 5,64	R 43,23
4.19.1.6	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 32,46	R 4,87	R 37,33
(ii)	Consumption 7 kl to 15 kl per month per kl	R 32,46	R 4,87	R 37,33
(iii)	Consumption 16 kl to 30 kl per month per kl	R 32,46	R 4,87	R 37,33
(iv)	Consumption 31 kl to 40 kl per month per kl	R 43,83	R 6,57	R 50,40
(v)	Consumption above 40 kl per month per kl	R 74,07	R 11,11	R 85,18
4.19.1.7	**Proefplaas**			
(a)	Basic Charge	R 5 723,52	R 858,53	R 6 582,05
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 168 kl - 222 kl per month per kl	R 16,74	R 2,51	R 19,25

4.	Water Supply			
		Tariff	15% VAT	Total
(iii)	Consumption above 222 kl per month per kl	R 52.14	R 7,82	R 59,96
4.19.1.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 19 290,40	R 2 893,56	R 22 183,96
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 16,52	R 2,48	R 19,00
(iii)	Consumption 16 kl to 30 kl per month per kl	R 34,17	R 5,13	R 39,30
(iv)	Consumption 31 kl to 40 kl per month per kl	R 42,70	R 6,41	R 49,11
(v)	Consumption above 40 kl per month per kl	R 64,86	R 9,73	R 74,59
4.19.1.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 32,55	R 4,88	R 37,43
(ii)	Consumption 7 kl to 15 kl per month per kl	R 32,55	R 4,88	R 37,43
(iii)	Consumption 16 kl to 30 kl per month per kl	R 32,55	R 4,88	R 37,43
(iv)	Consumption 31 kl to 40 kl per month per kl	R 38,04	R 5,70	R 43,74
(v)	Consumption above 40 kl per month per kl	R 55,64	R 8,34	R 63,98
4.19.2	**PHASE 2**			
4.19.2.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 18,17	R 2,73	R 20,90
(iii)	Consumption 16 kl to 30 kl per month per kl	R 39,30	R 5,89	R 45,19
(iv)	Consumption 31 kl to 40 kl per month per kl	R 51,24	R 7,69	R 58,93
(v)	Consumption above 40 kl per month per kl	R 76,14	R 11,42	R 87,56
4.19.2.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 47,63	R 7,14	R 54,77
(ii)	Consumption 7 kl to 15 kl per month per kl	R 18,17	R 2,73	R 20,90
(iii)	Consumption 16 kl to 30 kl per month per kl	R 39,30	R 5,89	R 45,19
(iv)	Consumption 31 kl to 40 kl per month per kl	R 51,24	R 7,69	R 58,93
(v)	Consumption above 40 kl per month per kl	R 76,14	R 11,42	R 87,56
4.19.2.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 38,95	R 5,84	R 44,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 38,95	R 5,84	R 44,79
(iii)	Consumption 16 kl to 30 kl per month per kl	R 38,95	R 5,84	R 44,79
(iv)	Consumption 31 kl to 40 kl per month per kl	R 57,81	R 8,67	R 66,48
(v)	Consumption above 40 kl per month per kl	R 101,64	R 15,25	R 116,89
4.19.2.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 28,28	R 4,24	R 32,52
(ii)	501 kl and more per month per kl	R 37,59	R 5,64	R 43,23
4.19.2.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 28,28	R 4,24	R 32,52

4.	Water Supply			
		Tariff	15% VAT	Total
(ii)	501 kl and more per month per kl	R 37,59	R 5,64	R 43,23
4.19.2.6	**Industrial Bulk Water Users			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 37,33	R 5,60	R 42,93
(ii)	Consumption 7 kl to 15 kl per month per kl	R 37,33	R 5,60	R 42,93
(iii)	Consumption 16 kl to 30 kl per month per kl	R 37,33	R 5,60	R 42,93
(iv)	Consumption 31 kl to 40 kl per month per kl	R 54,79	R 8,22	R 63,01
(v)	Consumption above 40 kl per month per kl	R 96,62	R 14,49	R 111,11
4.19.2.7	**Proefplaas**			
(a)	Basic Charge	R 5 723,52	R 858,53	R 6 582,05
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 15,97	R 2,40	R 18,37
(ii)	Consumption 168 kl - 222 kl per month per kl	R 20,93	R 3,14	R 24,07
(iii)	Consumption above 222 kl per month per kl	R 68,01	R 10,20	R 78,21
4.19.2.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 19 290,40	R 2 893,56	R 22 183,96
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 18,17	R 2,73	R 20,90
(iii)	Consumption 16 kl to 30 kl per month per kl	R 39,30	R 5,89	R 45,19
(iv)	Consumption 31 kl to 40 kl per month per kl	R 51,24	R 7,69	R 58,93
(v)	Consumption above 40 kl per month per kl	R 76,14	R 11,42	R 87,56
4.19.2.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 37,43	R 5,62	R 43,05
(ii)	Consumption 7 kl to 15 kl per month per kl	R 37,43	R 5,62	R 43,05
(iii)	Consumption 16 kl to 30 kl per month per kl	R 37,43	R 5,62	R 43,05
(iv)	Consumption 31 kl to 40 kl per month per kl	R 47,55	R 7,13	R 54,68
(v)	Consumption above 40 kl per month per kl	R 72,57	R 10,89	R 83,46
4.19.3	**PHASE 3**			
4.19.3.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 19,82	R 2,98	R 22,80
(iii)	Consumption 16 kl to 30 kl per month per kl	R 44,42	R 6,66	R 51,08
(iv)	Consumption 31 kl to 40 kl per month per kl	R 59,78	R 8,97	R 68,75
(v)	Consumption above 40 kl per month per kl	R 84,60	R 12,69	R 97,29
4.19.3.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 47,63	R 7,14	R 54,77
(ii)	Consumption 7 kl to 15 kl per month per kl	R 19,82	R 2,98	R 22,80
(iii)	Consumption 16 kl to 30 kl per month per kl	R 44,42	R 6,66	R 51,08
(iv)	Consumption 31 kl to 40 kl per month per kl	R 59,78	R 8,97	R 68,75
(v)	Consumption above 40 kl per month per kl	R 84,60	R 12,69	R 97,29
4.19.3.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 40,64	R 6,10	R 46,74
(ii)	Consumption 7 kl to 15 kl per month per kl	R 44,03	R 6,61	R 50,64

4.	Water Supply			
		Tariff	15% VAT	Total
(iii)	Consumption 16 kl to 30 kl per month per kl	R 44,03	R 6,61	R 50,64
(iv)	Consumption 31 kl to 40 kl per month per kl	R 64,75	R 9,71	R 74,46
(v)	Consumption above 40 kl per month per kl	R 101,64	R 15,25	R 116,89
4.19.3.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 33,93	R 5,09	R 39,02
(ii)	501 kl and more per month per kl	R 43,86	R 6,57	R 50,43
4.19.3.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 33,93	R 5,09	R 39,02
(ii)	501 kl and more per month per kl	R 43,86	R 6,57	R 50,43
4.19.3.6	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 38,95	R 5,84	R 44,79
(ii)	Consumption 7 kl to 15 kl per month per kl	R 42,20	R 6,33	R 48,53
(iii)	Consumption 16 kl to 30 kl per month per kl	R 42,20	R 6,33	R 48,53
(iv)	Consumption 31 kl to 40 kl per month per kl	R 61,36	R 9,21	R 70,57
(v)	Consumption above 40 kl per month per kl	R 96,62	R 14,49	R 111,11
4.19.3.7	**Proefplaas**			
(a)	Basic Charge	R 5 723,52	R 858,53	R 6 582,05
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 20,84	R 3,12	R 23,96
(ii)	Consumption 168 kl - 222 kl per month per kl	R 33,48	R 5,02	R 38,50
(iii)	Consumption above 222 kl per month per kl	R 90,68	R 13,60	R 104,28
4.19.3.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 19 290,40	R 2 893,56	R 22 183,96
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 19,82	R 2,98	R 22,80
(iii)	Consumption 16 kl to 30 kl per month per kl	R 44,42	R 6,66	R 51,08
(iv)	Consumption 31 kl to 40 kl per month per kl	R 59,78	R 8,97	R 68,75
(v)	Consumption above 40 kl per month per kl	R 84,60	R 12,69	R 97,29
4.19.3.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 39,06	R 5,86	R 44,92
(ii)	Consumption 7 kl to 15 kl per month per kl	R 42,32	R 6,34	R 48,66
(iii)	Consumption 16 kl to 30 kl per month per kl	R 42,32	R 6,34	R 48,66
(iv)	Consumption 31 kl to 40 kl per month per kl	R 53,26	R 7,98	R 61,24
(v)	Consumption above 40 kl per month per kl	R 72,57	R 10,89	R 83,46
4.19.4	**PHASE 4**			
4.19.4.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 21,48	R 3,22	R 24,70
(iii)	Consumption 16 kl to 30 kl per month per kl	R 47,84	R 7,17	R 55,01
(iv)	Consumption 31 kl to 40 kl per month per kl	R 64,05	R 9,61	R 73,66
(v)	Consumption above 40 kl per month per kl	R 98,70	R 14,81	R 113,51
4.19.4.2	**Domestic Prepaid Consumers**			

4.	Water Supply			
		Tariff	15% VAT	Total
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 47,63	R 7,14	R 54,77
(ii)	Consumption 7 kl to 15 kl per month per kl	R 21,48	R 3,22	R 24,70
(iii)	Consumption 16 kl to 30 kl per month per kl	R 47,84	R 7,17	R 55,01
(iv)	Consumption 31 kl to 40 kl per month per kl	R 64,05	R 9,61	R 73,66
(v)	Consumption above 40 kl per month per kl	R 98,70	R 14,81	R 113,51
4.19.4.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 44,03	R 6,61	R 50,64
(ii)	Consumption 7 kl to 15 kl per month per kl	R 47,42	R 7,11	R 54,53
(iii)	Consumption 16 kl to 30 kl per month per kl	R 47,42	R 7,11	R 54,53
(iv)	Consumption 31 kl to 40 kl per month per kl	R 69,38	R 10,40	R 79,78
(v)	Consumption above 40 kl per month per kl	R 118,58	R 17,79	R 136,37
4.19.4.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 39,59	R 5,93	R 45,52
(ii)	501 kl and more per month per kl	R 46,36	R 6,96	R 53,32
4.19.4.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 39,59	R 5,93	R 45,52
(ii)	501 kl and more per month per kl	R 46,36	R 6,96	R 53,32
4.19.4.6	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 42,20	R 6,33	R 48,53
(ii)	Consumption 7 kl to 15 kl per month per kl	R 45,44	R 6,82	R 52,26
(iii)	Consumption 16 kl to 30 kl per month per kl	R 45,44	R 6,82	R 52,26
(iv)	Consumption 31 kl to 40 kl per month per kl	R 65,75	R 9,86	R 75,61
(v)	Consumption above 40 kl per month per kl	R 112,72	R 16,91	R 129,63
4.19.4.7	**Proefplaas**			
(a)	Basic Charge	R 5 723,52	R 858,53	R 6 582,05
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 27,78	R 4,17	R 31,95
(ii)	Consumption 168 kl - 222 kl per month per kl	R 33,48	R 5,02	R 38,50
(iii)	Consumption above 222 kl per month per kl	R 90,68	R 13,60	R 104,28
4.19.4.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 19 290,40	R 2 893,56	R 22 183,96
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 21,48	R 3,22	R 24,70
(iii)	Consumption 16 kl to 30 kl per month per kl	R 47,84	R 7,17	R 55,01
(iv)	Consumption 31 kl to 40 kl per month per kl	R 64,05	R 9,61	R 73,66
(v)	Consumption above 40 kl per month per kl	R 98,70	R 14,81	R 113,51
4.19.4.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 42,32	R 6,34	R 48,66
(ii)	Consumption 7 kl to 15 kl per month per kl	R 45,57	R 6,84	R 52,41
(iii)	Consumption 16 kl to 30 kl per month per kl	R 45,57	R 6,84	R 52,41

4.	Water Supply			
		Tariff	15% VAT	Total
(iv)	Consumption 31 kl to 40 kl per month per kl	R 57,06	R 8,56	R 65,62
(v)	Consumption above 40 kl per month per kl	R 84,67	R 12,69	R 97,36
4.19.5	PHASE 5			
4.19.5.1	**Domestic Conventional/Utility Consumers**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 23,13	R 3,47	R 26,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 51,26	R 7,68	R 58,94
(iv)	Consumption 31 kl to 40 kl per month per kl	R 68,32	R 10,25	R 78,57
(v)	Consumption above 40 kl per month per kl	R 101,52	R 15,23	R 116,75
4.19.5.2	**Domestic Prepaid Consumers**			
(a)	Domestic consumption (Where a separate service connection exists)			
(i)	Consumption 0 kl to 6 kl per month per kl	R 47,63	R 7,14	R 54,77
(ii)	Consumption 7 kl to 15 kl per month per kl	R 23,13	R 3,47	R 26,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 51,26	R 7,68	R 58,94
(iv)	Consumption 31 kl to 40 kl per month per kl	R 68,32	R 10,25	R 78,57
(v)	Consumption above 40 kl per month per kl	R 101,52	R 15,23	R 116,75
4.19.5.3	**Other/Commercial Consumers (including Guest Houses/Bed and Breakfast) [conventional, prepaid & utility consumers]**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Commercial consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 47,42	R 7,11	R 54,53
(ii)	Consumption 7 kl to 15 kl per month per kl	R 50,81	R 7,62	R 58,43
(iii)	Consumption 16 kl to 30 kl per month per kl	R 50,81	R 7,62	R 58,43
(iv)	Consumption 31 kl to 40 kl per month per kl	R 74,00	R 11,10	R 85,10
(v)	Consumption above 40 kl per month per kl	R 121,97	R 18,29	R 140,26
4.19.5.4	**Sports Clubs (for irrigation of sports fields only)**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Sport Clubs Consumption (for irrigation of sports fields only)			
(i)	0 kl to 500 kl per month per kl	R 41,85	R 6,27	R 48,12
(ii)	501 kl and more per month per kl	R 48,87	R 7,33	R 56,20
4.19.5.5	**Schools**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Schools Consumption			
(i)	0 kl to 500 kl per month per kl	R 41,85	R 6,27	R 48,12
(ii)	501 kl and more per month per kl	R 48,87	R 7,33	R 56,20
4.19.5.6	****Industrial Bulk Water Users**			
(a)	Basic fee (0kl included) per erf/meter connection	R 211,98	R 31,80	R 243,78
(b)	Industrial Bulk User Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 45,44	R 6,82	R 52,26
(ii)	Consumption 7 kl to 15 kl per month per kl	R 48,69	R 7,30	R 55,99
(iii)	Consumption 16 kl to 30 kl per month per kl	R 48,69	R 7,30	R 55,99
(iv)	Consumption 31 kl to 40 kl per month per kl	R 70,13	R 10,52	R 80,65
(v)	Consumption above 40 kl per month per kl	R 115,94	R 17,39	R 133,33
4.19.5.7	**Proefplaas**			
(a)	Basic Charge	R 5 723,52	R 858,53	R 6 582,05
(b)	Proefplaas consumption			
(i)	Consumption 0 kl - 167 kl per month per kl	R 34,73	R 5,20	R 39,93
(ii)	Consumption 168 kl - 222 kl per month per kl	R 41,85	R 6,28	R 48,13
(iii)	Consumption above 222 kl per month per kl	R 113,35	R 17,00	R 130,35

4.	Water Supply			
		Tariff	15% VAT	Total
4.19.5.8	**Cape Metropole Houses**			
(a)	Basic Charge	R 19 290,40	R 2 893,56	R 22 183,96
(b)	Cape Metropole Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 13,89	R 2,08	R 15,97
(ii)	Consumption 7 kl to 15 kl per month per kl	R 23,13	R 3,47	R 26,60
(iii)	Consumption 16 kl to 30 kl per month per kl	R 51,26	R 7,68	R 58,94
(iv)	Consumption 31 kl to 40 kl per month per kl	R 68,32	R 10,25	R 78,57
(v)	Consumption above 40 kl per month per kl	R 101,52	R 15,23	R 116,75
4.19.5.9	**Standpipes and Temporary Connections**			
(a)	Standpipe and Temporary Connections Consumption			
(i)	Consumption 0 kl to 6 kl per month per kl	R 45,57	R 6,84	R 52,41
(ii)	Consumption 7 kl to 15 kl per month per kl	R 48,83	R 7,32	R 56,15
(iii)	Consumption 16 kl to 30 kl per month per kl	R 48,83	R 7,32	R 56,15
(iv)	Consumption 31 kl to 40 kl per month per kl	R 60,86	R 9,13	R 69,99
(v)	Consumption above 40 kl per month per kl	R 87,08	R 13,07	R 100,15
4.20	**Disconnection Fees**			
	Where the consumer is on the disconnection list, the following fees are payable:			
(a)	Deposit			
(i)	Non domestic	R 4 306,00		R 4 306,00
(b)(i)	Defaulters fee {In addition to 4.20(a)}	R 375,69	R 56,35	R 432,04
(ii)	**After hours/Saturdays:**	R 1 069,63	R 160,45	R 1 230,08
(iii)	**Sundays/Public Holidays:**	R 1 600,11	R 240,01	R 1 840,12
4.21	**Re-connection charges**			
(a)(i)	New service agreements after temporary disconnection	R 375,69	R 56,35	R 432,04
(ii)	**After hours/Saturdays:**	R 1 069,63	R 160,45	R 1 230,08
(iii)	**Sundays/Public Holidays:**	R 1 600,11	R 240,01	R 1 840,12
4.22	**Charges for new connections**			
	The owner of a property or plot within the Municipal Area that wishes to have a new water connection on such property or plot, must pay a connection fee which is calculated as follows, in advance, to the Municipality:			
(a)	For a 15mm diameter connection	R 9 752,94	R 1 462,94	R 11 215,88
(b)	For a 22mm diameter connection	R 10 382,17	R 1 557,33	R 11 939,50
(c)	For a connection with a diameter greater than 22mm The actual cost of material, labour and machinery plus 15% administration costs with a minimum of:	R 10 382,17	R 1 557,33	R 11 939,50
	Abovementioned charges in (a) and (b) are in respect of a pipe no longer than 25m, but if a pipe longer than 25m is required, the relevant charge plus the cost of the provision and laying of the extra length, plus a charge of 15% in respect of administration costs will be payable.			
4.23	**Reconnection of unauthorised-, illegal connections, bypass or tampering of water connection services** (Remedial action)			
(a)	Where established that the consumer did an unauthorised reconnection to the water supply, made an illegal water connection or bypass/tampered with the water connection services			
(i)	First Offence	R 8 621,21	R 1 293,18	R 9 914,39
(ii)	Second Offence (convert to flow restriction)	R 9 635,48	R 1 445,32	R 11 080,80
(iii)	Third Offence (restriction of service)	Previous offence x 2		
(iv)	Where a new water meter needs to be installed	Actual Costs		
(v)	Above and beyond the charges payable in (i),(ii) and (iii) above, the consumer will also be held liable for the estimated consumption of water during the period, calculated on the average monthly consumption for the three (3) months following restoration of the service connection.			
4.24	**Testing of meters**			

4.	Water Supply			
		Tariff	15% VAT	Total
(a)	Testing by the Council itself (by means of a test meter)	R 1 313,37	R 197,00	R 1 510,37
(b)	By a mutually acceptable Authority **(If the meter is found to be faulty, the charges are refundable)**	Actual Cost + 15% admin charge + VAT		
4.25	**Service Calls**			
(a)	Per call where it is found that the fault was not caused by any action of the Council			
(i)	Within normal business hours	R 714,96	R 107,24	R 822,20
(ii)	Outside normal business hours	R 1 429,70	R 214,46	R 1 644,16
4.26	**Damage to Council property**			
(a)	Actual cost of material, labour and machinery plus 15% administration charges plus VAT			
4.27	**Special Meter Readings** **(A reading taken after proper rechecking was done by the debtors clerk)**	R 326,29	R 48,94	R 375,23
4.28	**"Lei water"**			
(a)	***Availability fee			
(i)	Annually (R50.00 per month from September till the following April)	R 500,95	R 75,14	R 576,09
(b)	per minute per year	R 113,18	R 16,98	R 130,16
(c)	per month (30 minutes) **(This tariff is applicable only in drought season)**	R 377,01	R 56,55	R 433,56
(d)	Sluices			
(i)	For building a sluice, per sluice (basic charge)	R 1 934,50	R 290,17	R 2 224,67
(ii)	Reconnection Fee	R 3 442,72	R 516,40	R 3 959,12
4.29	**Moving of meter on request of consumer**			
(a)	Actual cost of material, labour and machinery plus 15% administration charges plus VAT			
4.30	**Purchases of water per kl (own transport)**	R 56,29	R 8,44	R 64,73
4.31	**Tariff for the removal, tampering with or unauthorised use of "Lei water"**			
	Where, in the opinion of the Council, it is established that the owner and/or tenant of property in Greyton, or that such person allowed			
(a)	I.r.o. a non-subscriber, who illegally interferes with the flow, and/or takes and/or allows to take "Lei water" depending on the case, the following charges are payable:			
	- First offence	R 1 878,62	R 281,79	R 2 160,41
(b)	I.r.o. a subscriber who, without authority/illegally interferes with or takes "Lei water" outside of his/her official "Lei water" hours to the detriment of another subscriber's legal turn, whatever the case, the following charges are payable:			
	- First offence	R 1 878,62	R 281,79	R 2 160,41
NOTE				
1.	For the application of these tariffs, "subscriber" shall mean a resident who is officially in possession of written proof from the Council that he/she has been allocated "Lei water" for the relevant season, not with standing the fact that such person has paid the basic levy (furrow levy)			
2.	The Council withholds the right and may, at its own discretion take further legal steps above and beyond the tariffs set out above			
3.	In addition to the charges payable in (a) and (b) above, the subject open furrow will, on a third infringement of this kind, be replaced with a closed canal system: in which case the resident concerned will be held liable for all costs incurred.			
	Water leakages at Indigent Households will be repaired free of charge, excluding damage due to vandalism or negligence. The before mentioned is determined at the discretion of the Technical Officer and is only valid for 1 repair.			
	****Industrial consumers whose usage is more than 5 000kl on average per month may apply for the Industrial Bulk Water Tariff. Consumption of the previous financial year will be used to determine the average. Tariffs will be applied from the date of approval and not retrospectively.**			
	Tourism Associations that performs this service for the Municipality are fully exempt from paying basic services, if the operations are conducted on municipal premises.			
	*****This tariff is for premises with an entitlement for irrigation water but decline the use thereof in spite of the availability of the irrigation water. (Irrigation Water Bylaw)**			

ELECTRICITY TARIFF SCHEDULE: Applicable 1 July 2026 to 30 June 2027

Tariffs mentioned under 5.1 and 5.2 take effect from readings taken during July 2026		Average increase for the year	8,00%

ABBREVIATIONS

V	Volt	**NMD**	Notified maximum demand
kV	kilovolt	**PF**	Power factor
W	Watt	**R/kVA**	Rand per kilovolt-Ampere
kW	kilowatt	**TOU**	Time of use
A	Ampere	**VAT**	Value-added tax
kVA	kilovolt-ampere	**R/kvarh**	Rand per reactive kilovar-hour
kWh	Kilowatt-hour	**MD**	Maximum Demand
kvarh	kilovar-hour	**POS**	Point of Supply

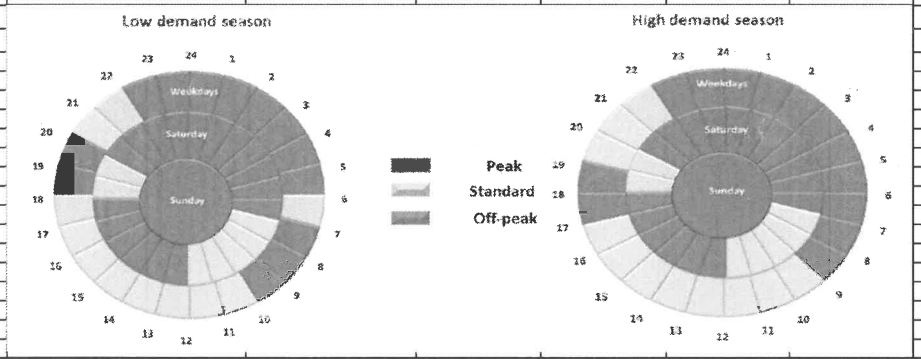
DEFINITIONS

Maximum demand.	Highest average demand measured in kVA at the point of supply during a 30-minute integrating period in a billing month.
MD (TOU)	For TOU tariffs this only applies during the Peak and Standard periods.
NMD	Maximum demand notified by the customer and accepted by the municipality per point of supply applicable for all hours of the day. (KVA)
Access Demand	Highest of the NMD, installed capacity or Highest Maximum demand during the previous 12 months.
High voltage (HV)	Networks at a voltage greater than 22kV.
Medium voltage (MV)	Networks above 1 kV up to 22 kV.
Low voltage (LV)	Networks less than 1 kV (<1000 V). Single phase 230 V, 3 phase 400 V.
Basic charge.	Monthly fixed charge payable per point of supply to recover customer services costs such as meter reading, billing and service connection and meter capital. (R/m)
Capacity charge	Fixed network charge to recover network costs based on the installed / limited capacity. (R/Amp/m)
Access charge	Fixed network charge to recover mainly dedicated network costs based on the Access Demand. (R/kVA/m)
Demand charge	Variable network charge to recover the mainly shared network costs based on the chargeable demand.
Energy charge.	Charge for each unit of active energy consumed during the billing month (R/kWh)
Reactive energy charge.	Charge based on the reactive energy supplied in excess of 30% (0,96 power factor or less) of the kWh recorded during the peak and standard periods. The excess reactive energy is determined per 30-minute integrating period and accumulated for the month applicable during both seasons. (R/kvarh)
Basic, Capacity and Access charges.	Fixed charges as prescribed, is levied in respect of every separate electricity connection or erf. If two or more buildings or structures on the same erf are supplied with electricity from only one meter connection, the registered owner of such property will be held liable for the payment of the prescribed charges.

Time Of Use (TOU) Seasons						
High demand season		June to August				
Low demand season		September to May				
TOU periods						
High demand: Weekday: Peak		06h00 - 09h00	17h00 - 19h00			
High demand: Weekday: Standard		09h00 - 17h00	19h00 - 22h00			
High demand: Weekday: Off-Peak		00h00 - 06h00	22h00 - 24h00			
High demand: Saturday: Standard		07h00 - 12h00	18h00 - 20h00			
High demand: Saturday: Off-Peak		00h00 - 07h00	12h00 - 18h00	20h00 - 24h00		
High demand: Sunday: Off-Peak		00h00 - 24h00				
Low demand: Weekday: Peak		07h00 - 10h00	18h00 - 20h00			
Low demand: Weekday: Standard		06h00 - 07h00	10h00 - 18h00	20h00 - 22h00		
Low demand: Weekday: Off-Peak		00h00 - 06h00	22h00 - 24h00			
Low demand: Saturday: Standard		07h00 - 12h00	18h00 - 20h00			
Low demand: Saturday: Off-Peak		00h00 - 07h00	12h00 - 18h00	20h00 - 24h00		
Low demand: Sunday: Off-Peak		00h00 - 24h00				

Public holidays will be treated as the day of the week on which they fall.

See illustration below



BULK CUSTOMER TARIFFS		2025/26 Exc	2026/27 Exc	15% VAT	2026/27 Inc	% change

These tariffs are applicable to all customers who's installed capacity exceeds 50 kVA. This is irrespective of whether it is a commercial, industrial, domestic o municipal type connection. The energy charges are based on the TOU and thus applies to all types of load profiles. The structure is very similar to that of the Eskom Megaflex tariff and thus gives the true cost signals through to customers to be able to respond thus reducing their own and the municipal costs.

5.1.1	**Bulk: Time of use Tariff. Medium Voltage (11 000 kV)**											
This tariff is where the supply is given at 11 kV. The transformer and associated LV equipment belong to the customer who is responsible to operate this in close co-operation with the municipality. The customer is also responsible for maintenance and replacement of this equipment. In cases of absence of a VT/CT unit, the measurement can be done at LV but in this case a surcharge of 1.5% should be applied to the Maximum demand. Access and Energy charges.												
i (a)	Basic charge: more than 100 kVA	R/month/POS	R	4 786,75	R	6 344,26	R	951.64	R	7 295.90		32,54%
ii	Network Access charges	R/kVA/month	R	83,20	R	103,76	R	15,56	R	119,32		24,71%
iii	Network Demand charge	R/kVA/month	R	104,09	R	101,53	R	15,23	R	116.76		-2,46%
iv	Reactive energy charge	R/kvarh	R	0,2893	R	0,3826	R	0.0574	R	0,4400		32,25%
v	Active Energy charge											
v (a)	High demand: Peak	R/kWh	R	7,1489	R	8,2379	R	1.2357	R	9,4736		15,23%
v (b)	High demand: Standard	R/kWh	R	2,3513	R	2,4197	R	0.3630	R	2,7827		2,91%
v (c)	High demand: Off-Peak	R/kWh	R	1,5517	R	1,6294	R	0.2444	R	1,8738		5,01%
v (d)	Low demand: Peak	R/kWh	R	2,8374	R	3,3923	R	0.5088	R	3,9011		19,56%
v (e)	Low demand: Standard	R/kWh	R	1,9693	R	2,1417	R	0.3213	R	2,4630		8,75%
v (f)	Low demand: Off-Peak	R/kWh	R	1,4547	R	1,5770	R	0.2366	R	1,8136		8,41%
5.1.2	**Bulk: Time of use Tariff. Low Voltage (400V)**											
	This tariff is where the supply is given at 400 V.											
i (a)	Basic charge: more than 100 kVA	R/month/POS	R	1 965,06	R	1 912,91	R	286,94	R	2 199,85		-2,65%
ii	Network Access charges	R/kVA/month	R	103,74	R	127,43	R	19,11	R	146.54		22,84%
iii	Network Demand charge	R/kVA/month	R	141,41	R	135,03	R	20,25	R	155.28		-4,51%
iv	Reactive energy charge	R/kvarh	R	0,2893	R	0,3826	R	0.0574	R	0,4400		32,25%
v	Active Energy charge											
v (a)	High demand: Peak	R/kWh		7,1998		8,2958	R	1.2444	R	9.5402		15,22%
v (b)	High demand: Standard	R/kWh		2,4022		2,4777	R	0.3717	R	2,8494		3,14%
v (c)	High demand: Off-Peak	R/kWh		1,6025		1,6874	R	0.2531	R	1,9405		5,30%
v (d)	Low demand: Peak	R/kWh		2,8882		3,4503	R	0.5175	R	3,9678		19,46%
v (e)	Low demand: Standard	R/kWh		2,0202		2,1997	R	0.3300	R	2,5297		8,89%
v (f)	Low demand: Off-Peak	R/kWh		1,5055		1,6350	R	0.2453	R	1,8803		8,60%
SMALL CUSTOMER TARIFFS (< 100 kVA)												

These tariffs are for small customers < 100 kVA. These customers will not be subject to monthly maximum demand charges. They will however be subject to Basic and Capacity charges if capacity exceeds 20 Amp 1 phase. All new customers will be on pre-payment. The basic and capacity charges will be levied via the standard municipal billing system and be billed to the registered owner of the property. Purchases of pre-payment units will be blocked in case where the fixed charges are in arrears. Capacity will be available from 30 to 60 Amp in 10 Amp blocks. Customers need to apply to change their capacity. For pre-payment customers this will be done by generating an engineering token. Conventional customers need to apply for pre-payment to change their capacity.

CAPACITY LIMITS

All small customers tariffs are now associated with capacity limits. Customers thus need to manage their electricity demand so as not to trip the circuit breaker. If the breaker in the pre-payment meter / distribution board trips, they need to first reduce the demand by switching off some electricity intensive appliances and then resetting the breaker in the pre-payment meter / distribution board after the set time delay. Only if the supply trips outside at the municip supply point should the municipality be called. Call outs when the pre-payment meter / distribution board breaker trips due to overloading could lead to a call out fee being charged to the customer. Customer who illegally increase their own circuit breaker capacity could lead to tripping of the municipal breaker and would result in a penalty charge being levied.

Commercial Small customer tariffs (<100 kVA)			**2025/26 Exc**	**2026/27 Exc**	**15% VAT**	**2026/27 Inc**	**% change**
Commercial customers include, but are not limited to, shops, offices, halls, schools, sports clubs, restaurants, theatres, consulting room establishments and all other commercial types.							
5.1.3	**Commercial (previously Two Part Tariff) (Pre Paid or Conventional meter)**						
This tariff is for all commercial customers who's supply exceeds 20 Amp single phase.							
i (a)	Basic charge: Up to 25kVA	R/month/POS	R 247,57	R 258,68	R 38,80	R 297.48	4,49%
i (b)	Basic charge: 26 to 50 kVA	R/month/POS	R 664,89	R 775,53	R 116,33	R 891.86	16,64%
i (c)	Basic charge: 51 to 100kVA	R/month/POS	R 728,25	R 912,38	R 136,86	R 1 049,24	25,28%
ii	Capacity charge	R/Amp/phase/month	R 17,46	R 15,19	R 2,28	R 17,47	-13,00%
iii	Energy charge	R/kWh	R 2,2409	R 2,4915	R 0,3737	R 2,8652	11,18%
5.1.4	**Commercial One Part Pre-paid (20A single phase)**						
This is a subsidised tariff for low usage commercial customers who's supply is limited to 20 Amp single phase and are supplied on pre-payment. If the supply capacity exceeds 20 Amp, the standard Commercial tariff will apply.							
i	Energy charge	R/kWh	R 4,0664	R 4.3917	R 0.6588	R 5,0505	8,00%
5.2	**Domestic Tariffs**		**2025/26 Exc**	**2026/27 Exc**	**15% VAT**	**2026/27 Inc**	**% change**

Domestic customers are defined as juristic or natural persons purchasing electricity in private residential establishments where electricity is used primarily for residential use and with a maximum capacity of 25KVA including, but not limited to houses, blocks of flats, town house complexes, bed and breakfast establishments, second dwellings and bonafida residential establishments registered by the welfare department.

5.2.1	**Domestic Three-phase: Credit & Pre-paid**						
This tariff is for three phase domestic customers .							
i	Basic charge: Up to 25kVA	R/month/POS	R 277,35	R 260,52	R 39,08	R 299.60	-6,07%
ii	Capacity charge	R/Amp/phase/month	R 13,10	R 12,84	R 1,93	R 14,77	-1,98%
iii	Energy charge	R/kWh	R 2,2701	R 2,5791	R 0,3869	R 2,9660	13,61%

5.2.2	**Domestic: Credit & Pre-paid 1 phase >20 Amp single phase**						
This tariff is for single phase domestic customers who's capacity exceeds 20 Amp.							
i	Basic charge: Up to 25kVA	R/month/POS	R 182,74	R 175,02	R 26,25	R 201,27	-4,22%
ii	Capacity charge	R/Amp/month	R 13,10	R 12,84	R 1,93	R 14,77	-1,98%
iii	Energy charge	R/kWh	R 2,2858	R 2,5872	R 0,3881	R 2,9753	13,19%

5.2.3	**Domestic Life line tariff: Pre-paid (20 Amps single phase)**							
This tariff is for customers who's capacity is limited to 20 Amps. No fixed electricity charges apply. This tariff provides subsidy to customers with low levels of consumption. The amount of kWh per month used on the first block is reduced from 350 kWh/m to 250 kWh/m.								
i (a)	Energy charge 0-250 kWh/m	R/kWh	R 2.6645	R 2.8776	R 0.4316	R 3.3092	8.00%	
i (b)	Energy charge >251 kWh/m	R/kWh	R 3.5012	R 3.7813	R 0.5672	R 4.3485	8.00%	
5.2.3 A	**Domestic Indigent: Pre-paid (20 Amps)**							
This tariff is for customers registered on the municipal indigent list, as is modified every year, and who's capacity is limited to 20 Amps. The amount of kWh per month used on the first block is 250 kWh/m. The first 70 kWh per month is free of charge as per the indigent policy and is partly funded by the equitable share. If no units are purchased in a particular calendar month, the basic free units are lost for that month.								
i (a)	FBE of 70 kWh/m (indigent)	R/kWh	R 3.5012	R 3.7813	R 0.5672	R 4.3485	8.00%	
i (b)	Energy charge 0-250 kWh/m	R/kWh	R 2.6645	R 2.8776	R 0.4316	R 3.3092	8.00%	
i (c)	Energy charge >251 kWh/m	R/kWh	R 3.5012	R 3.7813	R 0.5672	R 4.3485	8.00%	
5.2.4	**Geyser control exclusion:**							
The municipality applies a system of remote geyser control to reduce its network and Eskom peaks thus reducing costs. This is done in a way to maximimise cost reduction but still allowing ample time for geysers to heat up. The benefit is passed onto customers. This tariff applies to those customers not wanting the municipal geyser control due to possible inconvenience or where the relays are found to have been bypassed or tampered with. This charge will be levied pe geyser not controlled in addition to any other tariff charges.								
i	Fixed charge	R/month/geyser	R 205.67	R 222.12	R 33.32	R 255.44	8.00%	
5.2.5	**Small customer: Time of use Tariff. Low Voltage (Less than 50 kVA, 400/230V)**							
This tariff is for any small customer with installed capacity of less than 50 kVA who either want to be supplied on TOU but it is compulsary for any small customer who wants to install renewable energy and feed back into the grid at its premises. This includess PV, wind or any other renewable energy source. These customers will have to apply and pay cash up front to cover the cost of a 4 quadrant smart meter that can measure forward and revers power flows and customers need to sign new power supply agreements. The reason for this is that the renewable power source will distort the normal usage pattern and thus the standard tariff does not apply. The meter also provides for the customer to feed surplus power into the network.								
i	Basic charge:	R/month/POS	R 393.10	R 217.77	R 32.67	R 250.44	-44.60%	
ii	Network Capacity charges	R/A/month	R 14.47	R 13.58	R 2.04	R 15.62	-6.15%	
iii	Active Energy charge							
iii (a)	High demand: Peak	R/kWh	R 6.9376	R 8.2811	R 1.2422	R 9.5233	19.37%	
iii (b)	High demand: Standard	R/kWh	R 2.3771	R 2.4839	R 0.3726	R 2.8565	4.49%	
iii (c)	High demand: Off-Peak	R/kWh	R 1.5851	R 1.6977	R 0.2547	R 1.9524	7.10%	
iii (d)	Low demand: Peak	R/kWh	R 2.8619	R 3.4558	R 0.5184	R 3.9742	20.75%	
iii (e)	Low demand: Standard	R/kWh	R 1.9994	R 2.2082	R 0.3312	R 2.5394	10.44%	
iii (f)	Low demand: Off-Peak	R/kWh	R 1.4893	R 1.6460	R 0.2469	R 1.8929	10.52%	
5.3.1	**SMALL-SCALE EMBEDDED GENERATION (SSEG)**		**2025/26 Exc**	**2026/27 Exc**	**15% VAT**	**2026/27 Inc**	**% change**	
This tariff is for customers who want to sell surplus renewable power to the municipality. This is subject to various conditions including the customer being on TOU and signing a new supply agreement. These amounts will be credited to the customers energy component of the bill and not beyond extingtion in any month. The basic charge is in addition to any standard tariff charges.								
i	Additional Basic Charge	R/m/POS	R 114.11	R -	R -	R -	-100.00%	
ii	Feed Inn energy credit							
iii (a)	High demand: Peak	R/kWh	R 5.2229	R 6.2949	R 0.9442	R 7.2391	20.52%	
iii (b)	High demand: Standard	R/kWh	R 1.4566	R 1.7569	R 0.2635	R 2.0204	20.62%	
iii (c)	High demand: Off-Peak	R/kWh	R 1.0383	R 1.2528	R 0.1879	R 1.4407	20.66%	
iii (d)	Low demand: Peak	R/kWh	R 2.2852	R 2.7553	R 0.4133	R 3.1686	20.57%	
iii (e)	Low demand: Standard	R/kWh	R 1.3730	R 1.6561	R 0.2484	R 1.9045	20.62%	
iii (f)	Low demand: Off-Peak	R/kWh	R 1.0383	R 1.2528	R 0.1879	R 1.4407	20.66%	
5.3.2	**CO-GENERATION TARIFF**		**2025/26 Exc**	**2026/27 Exc**	**15% VAT**	**2026/27 Inc**	**% change**	
(a)	Fee in Time of Use tariff							
(i)	Application Fee (once off)		R 1 639.46	R 1 770.62	R 265.59	R 2 036.21	8.00%	
(ii)	Inspection Fee (once off)		R 819.78	R 885.36	R 132.80	R 1 018.16	8.00%	
(iii)	Admin Fee per month		R 38.04	R 41.08	R 6.16	R 47.24	7.99%	
5.4	**MUNICIPAL OWN USAGE TARIFFS**							
This tariff for public lighting installations maintained by the municipality. The tariff contains a basic charge which applies for each luminaire and is to cover the cost of operations and maintenance on the streetlight circuit and luminaire. The energy charge is to cover the cost of energy and networks up to the streetligh circuits. The amount of energy can be determined by calculation, lamp capacity plus losses times hours of burning or by means of meters per point of supply to the lighting circuits. For any other municipal purposes: -Standard tariffs apply for all other Bulk, Domestic and Commercial applications.								
i	Streetlights: Maintenance:	R/Light/Month	R 130.09	R 137.26	R 20.59	R 157.85	5.51%	
ii	Energy charge	R/kWh	R 1.6569	R 2.6513	R 0.3977	R 3.0490	60.02%	
5.5	**ELECTRICITY AVAILABILITY**							
An erf, with or without improvements, or any individual flat or office suite held under sectional title deed, situated within the Municipal Area, which is not connected to the Municipality's Electricity Supply and which in the opinion of the Municipality, can reasonably be so connected. This fee shall apply to vacant erven only. Should the supply to any such erf, individual flat, shop or office suite be discontinued, then availability charge shall be levied from the date of disconnection for as long as supply is not taken from the Municipality's mains.								
i	Fixed charge	R/stand/month	R 622.63	R 716.52	R 107.48	R 824.00	15.08%	

5.	Electricity Charges			
		Tariff	15% VAT	Total
5.6	**Consumers' deposits**			
5.6.1	Time of use and Two part tariff (Conventional) - a bank guarantee as per special agreement or, alternatively, a cash deposit, equal to two months electricity account			
5.6.2	Where the consumer is held liable for the payment of a defaulters fee as at the disconnection list date, the following deposits are payable in addition to the fees as reflected in 5.6.1			
(a)	**Conventional users**			
(i)	Non domestic	R 3 687,00		R 3 687,00
(b)	**Prepaid users**			
(i)	Non domestic	R 3 687,00		R 3 687,00
5.7	**Disconnection Fee**			
(a)(i)	On non-payment (Payable on disconnection list date)	R 341,39	R 51,21	R 392,60
(ii)	**After hours/Saturdays:**	R 907,91	R 136,19	R 1 044,10
(iii)	**Sundays/Public Holidays:**	R 1 358,00	R 203,70	R 1 561,70
(b)(i)	Unblocking of Prepaid meters	R 341,39	R 51,21	R 392,60
(ii)	**After hours/Saturdays:**	R 907,91	R 136,19	R 1 044,10
(iii)	**Sundays/Public Holidays:**	R 1 358,00	R 203,70	R 1 561,70
5.8	**Re-connection charges**			
(a)(i)	New consumer after temporary disconnection	R 341,39	R 51,21	R 392,60
(ii)	**After hours/Saturdays:**	R 907,91	R 136,19	R 1 044,10
(iii)	**Sundays/Public Holidays:**	R 1 358,00	R 203,70	R 1 561,70
5.9	**Service Connections (NEW)**			
	Cost of material and labour plus 15% admin fee with a minimum of:			
(a)	Pre-paid Split meter - No connection cable	R 14 006,43	R 2 100,97	R 16 107,40

5.	Electricity Charges			
		Tariff	15% VAT	Total
(b)	Pre-paid Split meter - Cable already installed	R 3 630,78	R 544,62	R 4 175,40
(c)	Replacement of conventional meter with SplitPre-paid meter	R 3 630,78	R 544,62	R 4 175,40
(d)	Replacement of Split meter Keypad	R 1 054,70	R 158,20	R 1 212,90
(e)	Pre-paid meter where network is funded by INEP			
(i)	30 A Connection	R 702,70	R 105,40	R 808,10
(ii)	20 A Connection	R -		
(f)	All three phase connections or upgrades as per quotation by electrical department			
5.10	**Re-establishment of existing service connection** (Remedial action)			
(a)	Where established that a meter or load control device has been tampered with:			
(i)	The supply illegally diverted or damage to a meter or load control device	R 3 801,22	R 570,18	R 4 371,40
(ii)	An unauthorised/illegal connection is made	R 3 801,22	R 570,18	R 4 371,40
(iii)	A repetition of (i) or (ii) above takes place New service connection fees as determined in 5.9 above and prosecution may be instituted at the discretion of the Council.			
(iv)	Above and beyond the charges payable in (i), (ii) and (iii) above, the consumer will also be held liable for the estimated consumption of electricity during the period calculated on the average monthly consumption for the three months following restoration of the service connection			

5.	Electricity Charges			
		Tariff	15% VAT	Total
(v)	On the third offence of this nature the supply will be permanently suspended and removed for at least twenty four (24) months after which the consumer may again apply for a service connection in the normal way			
5.11	**Testing of service meter**			
(a)	Testing by the Council itself	R 702,70	R 105,40	R 808,10
(b)	By a mutually acceptable authority **(If the meter is found to be faulty, the charges are refundable)**	**Actual Cost + 15% admin charge + VAT**		
5.12	**Special meter readings**	R 187,65	R 28,15	R 215,80
5.13	**General**			
(a)	Re-inspection	R 352,00	R 52,80	R 404,80
(b)	Per call where it is found that the fault is not caused by any action by the Council			
(i)	During normal business hours	R 398,70	R 59,80	R 458,50
(ii)	Outside normal business hours	R 914,00	R 137,10	R 1 051,10
5.14	**Damage to Council Property**			
(a)	Actual cost of material, labour and machinery plus 15% administration charge + VAT			

5.	Electricity Charges			
		Tariff	15% VAT	Total
5.15	**Replacement of Lost or Damage Card** (Subject to availability)	R 80,61	R 12,09	R 92,70
5.16	**Reduction/Increase Capacity Charge** (This tariff is for consumers who wish to change their capacity demand after they already had their one free capacity change in the current book year. Please note that this capacity charge is per meter.)	R 238,61	R 35,79	R 274,40
	Charges mentioned in paragraph 5.6 to 5.9 are payable strictly in advance, excluding service calls and damage to cables **Tourism Associations that performs this service for the Municipality are fully exempt from paying basic services, if the operations are conducted on municipal premises.**			

6.	Sewerage			
		Tariff	15% VAT	Total
6.1	**Residential premises**			
(a)	Where the premises are used exclusively for single residential purposes - irrespective of the number of toilet pans; per month	R 233,77	R 35,06	R 268,83
6.2	**Businesses (excluding hotels)**			
	Business, Office, Boarding-house, Institutional, Factory, Restaurant, Shop and any premises other than 6.1			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
(b)	Each urinal; per month	R 116,98	R 17,54	R 134,52
6.3	**Guest Houses/Bed and Breakfast**			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
6.4	**Multi Residential**			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
6.5	**Old Age Homes**			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
(b)	Each urinal; per month	R 116,98	R 17,54	R 134,52
6.5.1	**Relief for Old Age Homes: toiletpans**			
	50% discount	R 116,89	R 17,53	R 134,42
	40% discount	R 140,26	R 21,04	R 161,30
	30% discount	R 163,64	R 24,55	R 188,18
	20% discount	R 187,02	R 28,05	R 215,07
	10% discount	R 210,39	R 31,56	R 241,95
	5% discount	R 222,08	R 33,31	R 255,39
6.5.2	**Relief for Old Age Homes: urinals**			
	50% discount	R 58,49	R 8,77	R 67,26
	40% discount	R 70,19	R 10,53	R 80,72
	30% discount	R 81,89	R 12,28	R 94,17
	20% discount	R 93,58	R 14,04	R 107,62
	10% discount	R 105,28	R 15,79	R 121,07
	5% discount	R 111,13	R 16,67	R 127,80
6.6	**Safe Houses**			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
(b)	Each urinal; per month	R 116,98	R 17,54	R 134,52
6.6.1	**Relief for Safe Houses: toiletpans**			
	25% discount	R 175,33	R 26,30	R 201,63
6.6.2	**Relief for Safe Houses: urinals**			
	25% discount	R 87,74	R 13,16	R 100,90
6.7	**Schools**			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
(b)	Each urinal; per month	R 116,98	R 17,54	R 134,52
6.8	**Government**			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
(b)	Each urinal; per month	R 116,98	R 17,54	R 134,52

6.	Sewerage	Tariff	15% VAT	Total
6.9	**Hotels (per hotel)**			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
(b)	Each urinal; per month	R 116,98	R 17,54	R 134,52
6.10	**Bona Fide Sports Clubs**			
(a)	Per toilet pan; per month	R 233,77	R 35,06	R 268,83
(b)	Each urinal; per month	R 116,98	R 17,54	R 134,52
6.11	**Churches**			
(a)	Per toilet pan; per month	R 116,98	R 17,54	R 134,52
(b)	Each urinal; per month	R 58,49	R 8,77	R 67,26
	In these tariffs semi-detached houses, separate residences, flats, business premises, offices, institutions, factories, garages, restaurants and shops which are situated on the same erf but are occupied by different persons in different capacities, are regarded as separate properties.			
6.12	**Sewerage connections**			
	The owner of a property or plot within the Municipal Area that wishes to have the drainage system on such property or plot connected to the Municipal Sewerage, must pay a connection fee which is calculated as follows, in advance, to the Municipality:			
(a)	110 mm connection: For the first 10 meters	R 8 442,52	R 1 266,38	R 9 708,90
(b)	160 mm connection: For the first 10 meters	R 8 852,80	R 1 327,92	R 10 180,72
(c)	For distances in excess of 10 meters: Cost of material, labour and machinery plus 15% administration costs, with a minimum of the abovementioned charges + VAT			
(d)	**Where an owner of a property with an existing structure that have been utilising either a septic tank or conservancy tank, wishes to connect to the Municipal sewer network that has subsequently been installed, it will be done free of charge within 1 meter of the owner's property**			
	The above charges exclude manuals			
6.13	**Sewerage Blockages**			
(a)	Only in cases where it becomes a health risk			
(i)	within normal business hours (per half hour or part thereof)	R 377,84	R 56,68	R 434,52
(ii)	outside normal business hours (per hour or part thereof)	R 755,48	R 113,33	R 868,81
	(An owner will have one hour after the municipality became aware of the situation, to clear the blockage. If the owner however fail to do so, the municipality will be entitled to clear it and levy the above mentioned fees on the owners municipal account)			
6.14	**Damage to Council Property**			
(a)	Actual cost of material, labour and machinery plus 15% administration charge plus VAT			
6.15	***Conservancy tanks**			

6.	Sewerage	Tariff	15% VAT	Total
(a)	**Residential and Business properties: A fixed monthly tariff equal to the residential tariff will be charged. This would entitle each premises to one suction (truck load) p.m. on request. If a owner does not utilise the free service within a specific month, that free service is forfeited and will not be carried forward to the next month. For any additional suctions tariff (a)(i) and (a)(ii) will be payable.**	R 233,77	R 35,06	R 268,83
(i)	Residential: Additional suction per month (per 6kl or part thereof)	R 620,19	R 93,02	R 713,21
(ii)	Business: Additional suction per month (per 6kl or part thereof)	R 620,19	R 93,02	R 713,21
(b)	Farms (service provided on request by prior booking)			
(i)	Suction (per 6kl or part thereof)	R 620,19	R 93,02	R 713,21
(ii)	**plus per km [in addition to 6.16(b)(i)] **(The service is an economic service and will only be able to support requests outside the town/urban boundary if the service becomes available)**	R 4,40	R 0,66	R 5,06
(c)	After hour removal, (per 6kl or part thereof)	R 1 430,34	R 214,56	R 1 644,90
6.16	**Residential "Soak away"**			
(a)	Suction (per 6kl or part thereof)	R 640,51	R 96,08	R 736,59
(b)	After hour removal (per 6kl or part thereof)	R 1 430,34	R 214,56	R 1 644,90
6.17	**Dumping of Sewerage**			
(a)	Disposal of sewerage with own or private sewer tanker truck - charge per kl or part thereof	R 215,93	R 32,39	R 248,32
6.18	**Industrial Effluent**			
(a)	Please refer to tariff policy for a full explanation of the applicable formula. Please note that industrial consumers are classified according to council bylaw 18/2005	R=V[(A+B) + (0.001 x Cs)]		
6.19	**Compost per m^3** (Compost can only be collected after payment was received and processed. The loading of vehicles is the responsibility of the collector.)	R 217,92	R 32,69	R 250,61

Sewerage blockages at Indigent Household are repaired free of charge excluding damages as a result of vandalism or negligence. The before mentioned are determined at the discretion of the Technical Officer and is only valid for 1 repair.

Tourism Associations that performs this service for the Municipality are fully exempt from paying basic services, if the operations are conducted on municipal premises.

***Service required within a town's boundaries, will get preference over requests for services outside its boundaries.**

7.	Refuse removal			
		Tariff	15% VAT	Total
7.1	**Domestic refuse**			
	Refuse normally originating from a domestic residence which is used for residential purposes, including flats, schools, hostels, compounds, churches and halls which are situated on private property and can be easily removed from the container without damage to the plastic liner but not including garden refuse.			
(a)	**Black bags (only where wheelie bins have not been introduced)**			
	Basic Residential collection based on 3 standard refuse bags (1 refuse unit)	R 280,00	R 42,00	R 322,00
(b)	**Wheel bin systems**			
	Basic residential collection base on 1 standard Containers per week	R 280,00	R 42,00	R 322,00
7.2	**Bona fide sports clubs**	R 280,00	R 42,00	R 322,00
7.3	**Business refuse** **(Containers for the removal of business refuse, are not provided by the Municipality)**			
	Refuse which originates from the use of a property, except a private residence used exclusively for residential purposes, but does not include builder's refuse, bulky refuse, domestic refuse or industrial refuse			
(a)	Catering premises (without bags) - Per standard container for three (3) removals per week	R 1 094,84	R 164,22	R 1 259,06
(b)	Non- catering premises (without bags)- Per standard container for two (2) removals per week	R 750,37	R 112,55	R 862,92
(c)	Hospitals (Per standard container for two (2) removals per week)	R 750,37	R 112,55	R 862,92
7.4	**Old Age Homes**			
(a)	**Black bags (only where wheelie bins have not been introduced)**			
	Basic Residential collection based on 3 standard refuse bags (1 refuse unit)	R 280,00	R 42,00	R 322,00
(b)	**Wheel bin systems**			
	Basic residential collection base on 1 standard Containers per week	R 280,00	R 42,00	R 322,00
7.4.1	**Relief for Old Age Homes: black bags**			
	50% discount	R 140,00	R 21,00	R 161,00
	40% discount	R 168,00	R 25,20	R 193,20
	30% discount	R 196,00	R 29,40	R 225,40
	20% discount	R 224,00	R 33,60	R 257,60
	10% discount	R 252,00	R 37,80	R 289,80
	5% discount	R 266,00	R 39,90	R 305,90
7.4.2	**Relief for Old Age Homes: wheel bin systems**			
	50% discount	R 140,00	R 21,00	R 161,00
	40% discount	R 168,00	R 25,20	R 193,20

7.	Refuse removal			
		Tariff	15% VAT	Total
	30% discount	R 196,00	R 29,40	R 225,40
	20% discount	R 224,00	R 33,60	R 257,60
	10% discount	R 252,00	R 37,80	R 289,80
	5% discount	R 266,00	R 39,90	R 305,90
7.5	**Safe Houses**			
(a)	**Black bags (only where wheelie bins have not been introduced)**			
	Basic Residential collection based on 3 standard refuse bags (1 refuse unit)	R 280,00	R 42,00	R 322,00
(b)	**Wheel bin systems**			
	Basic residential collection base on 1 standard Containers per week	R 280,00	R 42,00	R 322,00
7.5.1	**Relief for Safe Houses: black bags**			
	25% discount	R 210,00	R 31,50	R 241,50
7.5.2	**Relief for Safe Houses: wheel bin systems**			
	25% discount	R 210,00	R 31,50	R 241,50
7.6	**Bulky refuse**			
	Refuse, except industrial refuse, originating from any premises and which because of the mass, shape, size or quantity thereof cannot be easily collected in a plastic lining, or be removed there from (per request):			
(a)	One Removal	R 3 014,86	R 452,22	R 3 467,08
(b)	Two Removals	R 6 029,09	R 904,36	R 6 933,45
(c)	Three Removals	R 9 043,62	R 1 356,54	R 10 400,16
(d)	Four Removals	R 12 057,86	R 1 808,68	R 13 866,54
(e)	Five Removals	R 15 072,30	R 2 260,84	R 17 333,14
7.7	**Special Removals on weekends**			
(a)	Per removal on Saturday and Sunday	R 3 819,07	R 572,86	R 4 391,93
7.8	**Self Dumping: Transfer Stations/Dumping Sites (Exclusively for garden and builders refuse)**			
**7.8.1	Residential Consumers up to 1 ton		Free of charge	
(a)	(On display of current municipal account once a month)			
(b)	Vehicles up to 1 Ton per request	R 356,02	R 53,40	R 409,42
(c)	Vehicles up to 3 Ton per request	R 1 068,06	R 160,21	R 1 228,27
(d)	Vehicles up to 4 Ton per request	R 1 424,09	R 213,62	R 1 637,71
7.8.2	Non Residential Consumers			
(a)	Vehicles up to 1 Ton per request	R 356,02	R 53,40	R 409,42
(b)	Vehicles up to 3 Ton per request	R 1 068,06	R 160,21	R 1 228,27
(c)	Vehicles up to 4 Ton per request	R 1 424,09	R 213,62	R 1 637,71
7.8.3	Weigh Bridge Tariffs			
(a)	Up to 1 ton load weighed	R 255,47	R 38,32	R 293,79
(b)	Above 1 ton load weighed (maximum 3 tons)	R 562,03	R 84,30	R 646,33

7.	Refuse removal	Tariff	15% VAT	Total
(c)	Weighing of commercial vehicles (cars, bakkies, campers, caravans, trailers)	R 255,47	R 38,32	R 293,79
(d)	Weighing of large vehicles (trucks and busses)	R 664,22	R 99,64	R 763,86
7.9	**Other refuse removals (per month)**			
(a)	Helderstroom Correctional Services	R 177 251,63	R 26 587,75	R 203 839,38
(b)	Dennehof	R 14 249,17	R 2 137,38	R 16 386,55
(c)	Eskom Grabouw	R 13 088,42	R 1 963,26	R 15 051,68
7.10	**Veterinary Services**			
(a)	Veterinary Services per month	R 750,27	R 112,54	R 862,81
(b)	Disposal of Dead animal carcass [In Addition to 7.10 (a)]	R 301,46	R 45,21	R 346,67
	Non profitable Animal welfare organization must apply to the relevant town manager to be eligible for this exemption. Late application will result in the origination being liable up until the date of application			
7.11	**House Shop & Guesthouse/Bed and Breakfast Tariff** **This is in addition to tariff 7.1**	R 280,00	R 42,00	R 322,00
7.12	**Wheelie Bin Costs**			
(a)	Additional bin application	Actual Cost + 15% + VAT		
(b)	Replacement of damaged or stolen bins	Actual Cost + 15% + VAT		
7.13	**Farms** **Applicants needs to apply for the service, in order for the finance department to make a cost calculation. Applications will be considered in terms of availability of the service.**			

In these tariffs the ton measurements under Self Dumping indicates the Vehicle mass and not the quantity of Refuse

In these tariffs a "premises" means a property or a portion thereof which appears separately on the Council's valuation list; with the understanding that where there is more than one unit on a property, each such unit is deemed to be a separate premises.

Semi-detached houses, separate residences, business premises, offices, institutions, factories, garages, restaurants and shops on the same erf but occupied by separate persons in separate capacities are regarded as being separate premises.

Where two or more business premises which are situated and operated on the same erf, prefer to share a refuse bin(s), it is possible, on receipt of a written request from the registered owner, to do a survey over a period of three (3) months, after which the number of refuse bins will be determined and the registered owner of such property will then be held liable for the payment of the prescribed charges. (Where such an application is not received, the provisions in the forgoing paragraphs will apply)

The Technical Officer at the concerned town, in consultation with the owner/occupier, determines the number of refuse bins which each business premises should have.

7.	Refuse removal			
		Tariff	15% VAT	Total
	One refuse bag will be allowed for garden refuse to be collected with residential refuse. Garden refuse will be defined as refuse which originates from normal gardening activities such as cutting of grass, leaves, plant flowers and other similar light refuse.			
	**7.8.1 (b) - (d) will be payable by customers who has already exhausted their 1 free removal as mentioned in 7.8.1 (a)			
	Tourism Associations that performs this service for the Municipality are fully exempt from paying basic services, if the operations are conducted on municipal premises.			

8. Operational Services

8.1 Building of Driveway :

(a)	Building of a standard 3m driveway (consult technical officer)	Actual cost of material, labour and machinery plus 15% administration costs plus VAT
8.2	**Damage to Council Property:**	Actual cost of material, labour and machinery plus 15% administration costs plus VAT

8.3 Service Calls:

(a)	During business hours:	Basic fee of R339,70 plus cost of material and transport costs plus VAT
(b)	After hours:	Basic fee of R1 086,60 plus cost of materials and transport costs plus VAT (15% administration charge is applicable if an account has to be issued for the monies)

8.4 Erection of posters

(a) R13,70 including VAT per poster (minimum of 50 posters and for a maximum of a hundred (100) posters per applicant) A refundable deposit of R908,00 is payable upon application .

(b) R1 911,50 for political parties to affix posters to lampposts during election periods, irrespective whether it is National, Provincial, Municipal or By-election, applicable from the date on which the voting day is announced until voting day. A Deposit (refundable) of R1 531,00 is payable upon application Only 100 posters may be affixed to lamp-posts per ward in the Theewaterskloof Municipal Area.

(c) If the applicant/political party fails to ensure that the posters are removed and/or fails to remove the posters within 7 workdays after the date on which they had to be removed, Theewaterskloof Municipality shall remove the posters at R77,70 per poster, which costs shall be recovered from the applicant. Applicants / Organisations who fails to settle the costs incurred by Theewaterskloof Municipality in this regard shall deprive themselves of the opportunity to apply for affixing posters in the future. Failure to comply will result in deposit being forfeited.

8.5 Business Licences (per application)

This fee is to be charged when a premise is required to have a Business licence (hawking in meals licence excluded)

8.5.1	**Business Licences**	
(a)	Formal Businesses (including food premises)	R 1 567,50
(b)	Informal Businesses (including spaza/house shops)	R 522,50
8.5.2	**Places of entertainment**	
(a)	Certain types of health facilities or entertainment (including: escort agencies, night clubs, massage parlours, adult clubs, premises that have more than 2 limited pay-out machines or snooker or billiard tables, cinema and theatre)	R 2 090,00
8.5.3	**Other**	
(a)	Formal Businesses: Annual Renewal	R 522,50
(b)	Informal Businesses: Annual Renewal	R 261,30
(c)	Certain types of health facilities or entertainment: Annual Renewal	R 783,80
(d)	Re-Inspections	R 261,30
(e)	Duplicate Licence	R 261,30

8.	Operational Services				
8.6	**Cleaning of vacant plots**	Actual Cost + 15% administration costs + VAT			
8.7	***Wayleave tariffs for installation of services in road reserves**				
		Non-Refundable			
(a)	**Administration**				
(i)	Administration fee for a miscellaneous wayleave to use the road reserve for a period of one month or less other than to install an underground service	For the temporary use of the road reserve for less than one month other than for the installation of an underground service, including for: the placement or storage of an item such as a chemical toilet, container, ladder, scaffolding, mobile crane or materials, pumping of concrete, excavation of trial holes. The fee is payable in advance. PLUS: The cost of all inspections during the course of the wayleave from services verification to the site rehabilitation after construction. The fee is payable in advance.		R 551.25	per application
(ii)	Administration fee for a miscellaneous wayleave to use the road reserve for maintenance work for a period of one month or less	For maintenance of existing services within the road reserve for a period not exceeding one month. Fee payable in advance.		R 2 500.00	per application
(iii)	Administration fee for an application of a wayleave permit to use the road reserve or any public open space for a period of one month or less to install as underground service	For use of the road reserve or public open space to install a pipe, tunnel, cable or duct for water, electricity, communication or other services for a period not exceeding one month. Fee payable in advance.		R 10 000,00	per application
(iv)	Administration fee for an application of a wayleave permit to use the road reserve or any public open space to install an underground service	For use of the road reserve or public open space to install underground services exceeding one month in duration. Fee payable in advance.		R 15 000,00	per application
(b)	**Inspection and Site Visits**				
(i)	Inspection and Site Visit fee for a wayleave to install an underground service and/or for maintenance work	"small" scale installation projects. Project installation length 0m up to 100m.		R 2 000.00	per application
		"medium" scale installation projects. Project installation length 101m up to 1km.		R 3 000.00	per application
		"large" scale installation projects. Project installation length above 1km		R 5 000.00	per application
(c)	**Unauthorised commencement of use of the road reserve**	Commencement of work without written wayleave approval	200% of above admin & supervision fees		per application
		Refundable			
(d)	**Refundable deposits**				
(i)	Directional Drilling	For determining the deposit required where a person or company undertakes directional drilling within the road reserve, including road crossings. Theewaterskloof Municipality will refund the deposit once all works are complete, and upon final inspection, the Municipality's engineers are satisfied that all affected areas have been reinstated to the Municipality's standards and requirements.		R 120,00	per m to a max of R3 million

8.	Operational Services				
(ii)	Trenches in roadways measured per m	For determining the deposit required where a person or company will dig a trench in the road reserve, including across a municipal road, Theewaterskloof Municipality will refund the deposit once all works are complete, and upon final inspection, the Municipality's engineers are satisfied that the reinstatement meets the Municipality's standard and requirements	R 150.00	per m to a max of R3 million
(iii)	Trenches in surfaced sidewalks or public open space measured		R 150.00	per m to a max of R3 million
(iv)	Trenches in natural or grass sidewalks measured per m		R 75.00	per m to a max of R3 million
(e)	**Use of the road reserve for storage or in conjunction with construction or maintenance**	For determining the deposit required for use of the road reserve, The Muncipality wi refund the deposit once use of the road reserve has ended, and upon final inspection, the Municipality's engineers are satisfied that the road reserve is clean and undamaged	R 7 350.00	per application
	Non-Refundable Roadway Open Trench Fee			
(f)	**Roadway open trench fee**			
(i)	Authorised trenching across a municipal roadway	For using an open trench to cross a roadway to install a pipe, cable or duct for water, electricity, communication or any other service. This tariff applies if the municipality grants written authorisation for a roadway trench before digging of the trench commences. The applicant may not begin roadway trenching before it pays the roadway open trench fee and the Municipality issues written authorisation	R 6 174.00	per m measured from 0.5m behing the kerb or road edge
(ii)	Micro trenching fees	For using a micro trench to cross a roadway to install a pipe, cable or duct for water electricity, communication or any otherservice where directional drilling is not possible. This tariff applies if the municipality grants written authorisation for a micro trench before cutting of the trench commences	R 617.40	per m measured from 0.5m behing the kerb or road edge
(iii)	Tariff for unauthorised trenching in or across a municipal roadway or driveways	Trenching in or across roadway or driveway Applies where trenching occurs without written authorisation.	200% of above fees	per m measured from 0.5m behing the kerb or road edge
(g)	**Rental Fee**		R 2.50	per m upon completion of the project - fee per annum

General Notes

1. "Road reserve" includes roadway, sidewalk (surfaced or unsurfaced), verge and driveways, footway (surfaced or unsurfaced), verge and driveways.
2. For extensions on the approved wayleave, the Administration fee will be applicable
3. The roadway open trench fee is for the increased maintenance and reconstruction costs and inherent degradation of the roadway caused by roadway trenching and applies even if the trench is reinstated in compliance with the Municipality's requirements and standards.
4. Refundable deposits will only be repaid after final acceptance inspection if all conditions are adhered to as stipulated in the Installation of Services in Road Reserves Policy.
5. Suppose Theewaterskloof Municipality incurs any costs resulting from Work in or use of the road reserve including remedying substandard or non-compliant reinstatement repairing damage, 3rd party claims, or cleaning of the site. In that case, the actual costs will be offset against the deposit (plus 10% administration fee, including VAT). The Municipality will refund the balance if any.
6. All internal Departments or State Funded Projects (National or Provincial), where the infrastructure will be taken over by Theewaterskloof Municipality, will be exempted from paying the administrative & supervision fee, refundable deposits, non-refundable payments and/or penalties.

8.	Operational Services
7	A 12-month defect liability period applies to all reinstatement works.
8	As-built drawings must be submitted within 30 days of completion.
9	Emergency works must be regularised within 48 hours of commencement.

***Refer to Wayleave Policy for details/criteria on tariffs**

9.	Community Hall Rental									
		Caledon						Grabouw		
		Victoria Hall			Town Hall			Gerald Wright Hall Thusong Centre		
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])				Yes					
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)	R 2 130,43	R 319,57	**R 2 450,00**	R 2 130,43	R 319,57	**R 2 450,00**	R 1 486,96	R 223,04	**R 1 710,00**
(b)(i)	Seminars, Meetings, Congresses and Courses	R 2 130,43	R 319,57	**R 2 450,00**	R 1 182,61	R 177,39	**R 1 360,00**	R 686,96	R 103,04	**R 790,00**
(ii)	Local non-profitable organisations & Government	R 304,35	R 45,65	**R 350,00**				R 295,65	R 44,35	**R 340,00**
(iii)	NGO Side Hall (up to 50 people per function)	R 139,13	R 20,87	**R 160,00**						
(iv)	Breakaway Halls	R 365,22	R 54,78	**R 420,00**	R 365,22	R 54,78	**R 420,00**	R 321,74	R 48,26	**R 370,00**
(c)	**Concerts**									
(i)	Local Organisations	R 730,43	R 109,57	**R 840,00**				R 686,96	R 103,04	**R 790,00**
(ii)	Non-local Organisations	R 2 521,74	R 378,26	**R 2 900,00**				R 886,96	R 133,04	**R 1 020,00**
(iii)	Government	R 304,35	R 45,65	**R 350,00**				R 295,65	R 44,35	**R 340,00**
(d)	**Other**									
(i)	Matric ball / Cocktail functions	R 1 713,04	R 256,96	**R 1 970,00**	R 1 713,04	R 256,96	**R 1 970,00**	R 1 486,96	R 223,04	**R 1 710,00**
(ii)	Exhibitions	R 791,30	R 118,70	**R 910,00**	R 791,30	R 118,70	**R 910,00**	R 730,43	R 109,57	**R 840,00**
(iii)	Award Ceremonies	R 1 043,48	R 156,52	**R 1 200,00**	R 1 043,48	R 156,52	**R 1 200,00**	R 982,61	R 147,39	**R 1 130,00**
(iv)	Cultural Activities	R 791,30	R 118,70	**R 910,00**	R 791,30	R 118,70	**R 910,00**	R 730,43	R 109,57	**R 840,00**
(v)	Fashion parades/Beauty competitions	R 1 556,52	R 233,48	**R 1 790,00**	R 1 556,52	R 233,48	**R 1 790,00**	R 1 304,35	R 195,65	**R 1 500,00**
(vi)	Church services	R 1 200,00	R 180,00	**R 1 380,00**	R 1 200,00	R 180,00	**R 1 380,00**	R 982,61	R 147,39	**R 1 130,00**
(vii)	All events hosted by the municipal council and administration		Free of charge			Free of charge			Free of charge	
(viii)	Elections by the Electoral Commission		Free of charge			Free of charge			Free of charge	
(e)	Use of kitchen facilities (per occasion)	R 1 043,48	R 156,52	**R 1 200,00**	R 1 043,48	R 156,52	**R 1 200,00**	R 573,91	R 86,09	**R 660,00**
(f)	Use of Crockery and related items (per occasion)							R 0,00	R 0,00	**R 0,00**
(g)	Use of bar facilities									
(h) (i)	Selling of liquor on premises The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 460,87	R 69,13	**R 530,00**				R 426,09	R 63,91	**R 490,00**
(j)	Sport Activities and Events	R 1 556,52	R 233,48	**R 1 790,00**				R 1 486,96	R 223,04	**R 1 710,00**
(k)	Gallery							R 0,00	R 0,00	**R 0,00**
(l)	Ampi Theatre							R 0,00	R 0,00	**R 0,00**
(m)	Netball/Basketball court							R 104,35	R 15,65	**R 120,00**
(n)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 590,00		**R 590,00**	R 590,00		**R 590,00**	R 590,00		**R 590,00**

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

Breakage deposits relating to (k), (l) and (m) will be R270.00 for Non Profit Organisations (NPO); (k) & (l) subject to approval of the Town Manager

9.	Community Hall Rental									
		Greyton			Riviersonderend					
		Old Moravian Hall			Community Hall			Side Hall		
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])									
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)				R 1 086,96	R 163,04	**R 1 250,00**			
(b)	Concerts, performances, exhibitions, congresses, courses, lectures and meetings	R 400,00	R 60,00	**R 460,00**	R 591,30	R 88,70	**R 680,00**			
(c)(i)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town	R 286,96	R 43,04	**R 330,00**	R 339,13	R 50,87	**R 390,00**	R 286,96	R 43,04	**R 330,00**
(ii)	Government	R 400,00	R 60,00	**R 460,00**	R 591,30	R 88,70	**R 680,00**	R 339,13	R 50,87	**R 390,00**
(d)	Other									
(i)	All events hosted by the municipal council and administration		Free of charge			Free of charge			Free of charge	
(ii)	Elections by the Electoral Commission		Free of charge			Free of charge			Free of charge	
(e)	Use of kitchen facilities (per occasion)	R 339,13	R 50,87	**R 390,00**	R 339,13	R 50,87	**R 390,00**			
(f)	Use of Crockery and related items (per occasion)	R 365,22	R 54,78	**R 420,00**						
(g)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 234,78	R 35,22	**R 270,00**	R 286,96	R 43,04	**R 330,00**			
(h)	Selling of liquor on premises				R 1 086,96	R 163,04	**R 1 250,00**			
(i)	Sport Activities and Events				R 1 147,83	R 172,17	**R 1 320,00**			
(j)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 590,00		**R 590,00**	R 590,00		**R 590,00**	R 590,00		**R 590,00**

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

9.	Community Hall Rental								
		Myddleton Community Hall			Tesselaarsdal Community Hall			Villiersdorp Resource Centre		
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])									
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)	R 730,43	R 109,57	**R 840,00**	R 730,43	R 109,57	**R 840,00**			
(b)	Concerts, performances, exhibitions, congresses, courses, lectures and meetings	R 365,22	R 54,78	**R 420,00**	R 365,22	R 54,78	**R 420,00**			
(c)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town:									
	(i) during office hours	R 104,35	R 15,65	**R 120,00**	R 104,35	R 15,65	**R 120,00**	R 173,91	R 26,09	**R 200,00**
	(ii) after hours and weekends							R 321,74	R 48,26	**R 370,00**
(d)	Seminars, Meetings, Congresses and Courses:									
(i)	Government (i.e. Dept of Labour, Public Works, etc)							R 278,26	R 41,74	**R 320,00**
(ii)	Private Sector (i.e. Agricultural Sector, Businesses)							R 321,74	R 48,26	**R 370,00**
(e)	Other									
(i)	All events hosted by the municipal council and administration		Free of charge			Free of charge			Free of charge	
(ii)	Elections by the Electoral Commission		Free of charge			Free of charge			Free of charge	
(f)	Use of kitchen facilities (per occasion)	R 339,13	R 50,87	**R 390,00**	R 339,13	R 50,87	**R 390,00**			
(g)	Use of Crockery and related items (per occasion)									
(h)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 234,78	R 35,22	**R 270,00**	R 234,78	R 35,22	**R 270,00**			
(i)	Meetings, training session									
(j)	Sport Activities and Events	R 730,43	R 109,57	**R 840,00**	R 730,43	R 109,57	**R 840,00**			
(k)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 590,00		**R 590,00**	R 590,00		**R 590,00**			

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

9.		Community Hall Rental											
		Caledon						Genadendal					
		Vleiview			Tennis Club			Berea			Council Chambers		
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])												
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)	R 608,70	R 91,30	**R 700,00**									
(b)	Concerts, performances, exhibitions, congresses, courses, lectures and meetings	R 365,22	R 54,78	**R 420,00**									
(c)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town	R 104,35	R 15,65	**R 120,00**	R 504,35	R 75,65	**R 580,00**	R 200,00	R 30,00	**R 230,00**	R 200,00	R 30,00	**R 230,00**
(d)	Other												
(i)	All events hosted by the municipal council and administration	Free of charge			Free of charge			Free of charge			Free of charge		
(ii)	Elections by the Electoral Commission	Free of charge			Free of charge			Free of charge			Free of charge		
(e)	Use of kitchen facilities (per occasion)												
(f)	Use of Crockery and related items (per occasion)												
(g)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 234,78	R 35,22	**R 270,00**	R 234,78	R 35,22	**R 270,00**						
(h)	Badminton & Volleyball Clubs (annual fee)												
(i)	Sport Activities and Events	R 730,43	R 109,57	**R 840,00**									
(j)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 590,00		**R 590,00**	R 590,00		**R 590,00**	R 590,00		**R 590,00**			

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

The rental of the Berea hall will not be available for dances and weddings

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

9.	Community Hall Rental			
		Botrivier		
		Community Hall		
		Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])			
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)	R 1 452,17	R 217,83	**R 1 670,00**
(b)	Concerts, performances, exhibitions, congresses, courses, lectures and meetings	R 617,39	R 92,61	**R 710,00**
(c)	Meetings of local non-profit organisations, educational, charities, churches, sports bodies/clubs, service organisations, publicity related occasions for the town:	R 321,74	R 48,26	**R 370,00**
	(i) during office hours	R 321,74	R 48,26	**R 370,00**
(d)	Seminars, Meetings, Congresses and Courses:			
(i)	Government (i.e. Dept of Labour, Public Works, etc)			
(ii)	Private Sector (i.e. Agricultural Sector, Businesses)			
(e)	Other			
(i)	All events hosted by the municipal council and administration		Free of charge	
(ii)	Elections by the Electoral Commission		Free of charge	
(f)	Use of kitchen facilities (per occasion)	R 408,70	R 61,30	**R 470,00**
(g)	Use of Crockery and related items (per occasion)	R 452,17	R 67,83	**R 520,00**
(h)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)	R 286,96	R 43,04	**R 330,00**
(i)	Meetings, training session			
(j)	Sport Activities and Events	R 1 452,17	R 217,83	**R 1 670,00**
(k)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)	R 590,00		**R 590,00**

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

It should be noted that if the use of any Hall be required after 00h00, the relevant tariffs x 2 will be applicable (incl.breakage deposit)

This implies that the above tariffs is only applicable between 08h00 - 00h00

When Halls are used for meetings the breakage deposit will be half of the above mentioned Breakage Deposit Tariff

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

9.1 Library Hall Rental

		Grabouw			Villiersdorp						Tesselaarsdal		
					New			Old					
		Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total	Tariff	15% VAT	Total
	Furniture available (Charge per day or part of a day but kitchen facilities/crockery excluded in [a] to [c])												
(a)	Dances, receptions, wedding receptions and persons trading at such occasions (auditions, etc. included)												
(b)	Exhibitions, courses, lectures and meetings												
(c)	Meetings of local non-profit organisations, educational groups, charitable organisations, churches and sports bodies/clubs.	R 104,35	R 15,65	**R 120,00**	R 104,35	R 15,65	**R 120,00**	R 104,35	R 15,65	**R 120,00**	R 104,35	R 15,65	**R 120,00**
(d)	Other												
(i)	All events hosted by the municipal council and administration	Free of charge			Free of charge			Free of charge			Free of charge		
(ii)	Elections by the Electoral Commission	Free of charge			Free of charge			Free of charge			Free of charge		
(e)	Use of kitchen facilities (per occasion)												
(f)	Use of Crockery and related items (per occasion)												
(g)	The hall may only be occupied/used one day before the day booked for decoration, preparation, etc. and one day after the day booked for clearing and removal of decorations (on condition the hall is free on the days in question)												
(h)	Ad hoc rental to sports clubs for sport practice (per day/occasion) on condition no clash with more advantageous or regular rental												
(i)	Breakage deposit refundable if no damage done and where the buildings/grounds are left in a clean and neat condition (including keys returned)												

The rental of the hall/terrain is strictly subject to the rental conditions as set out in the rental agreement which must be signed by the lessee at the time of the pre-rental booking.

it should be noted that rentals will only be permitted during office hours (07:45-16:45)

Local Organizations requiring the municipal halls for less than two hours can apply to the relevant town manager for 50% discount on daily tariffs

10. Municipal Property Rentals

10.1 Hiring of municipal open spaces and/or commonage ground

(Deposit Fees are forfeited if the Terrain is not restore to its original state)

		Tariff		
		Tariff	15% VAT	Total
10.1.1	**Terrain for circuses/ similar**			
	Per day	R 2 136,26	R 320,44	R 2 456,70
	Deposit payable	R 4 076,00		R 4 076,00
10.1.2	**Terrain for Contractors as per requests and subject to availability**			
	Deposit payable	R 4 213,00		R 4 213,00
	Monthly fee per 1,000m^2	R 646,87	R 97,03	R 743,90
	Day fee per 1,000m^2	R 174,61	R 26,19	R 200,80
10.1.3	**Open spaces required for any other purpose not mentioned in 10.1.1 - 10.1.2**			
	Per day	R 2 136,26	R 320,44	R 2 456,70
	Deposit payable	R 4 076,00		R 4 076,00

10.2 Sports-grounds

10.2.1 Caledon

		Tariff	15% VAT	Total
10.2.1.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 938,87	R 140,83	R 1 079,70

		Tariff	15% VAT	Total
10.2.1.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 84,70	R 12,70	R 97,40
(ii)	Other	R 112,96	R 16,94	R 129,90
(d)	Match day per club/school			
(i)	Schools	R 291,39	R 43,71	R 335,10
(ii)	Other	R 388,52	R 58,28	R 446,80
(e)	Season package			
(i)	Schools	R 3 755,30	R 563,30	R 4 318,60
(ii)	Other	R 5 007,04	R 751,06	R 5 758,10

* Practices per week (maximum 2 x 16 weeks)
* Matches - 8 home games

		Tariff	15% VAT	Total
10.2.1.3	**Soccer**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 47,39	R 7,11	R 54,50
(ii)	Other	R 62,96	R 9,44	R 72,40
(d)	Match day per club/school			
(i)	Schools	R 141,13	R 21,17	R 162,30
(ii)	Other	R 188,17	R 28,23	R 216,40
(e)	Season package			
(i)	Schools	R 2 441,22	R 366,18	R 2 807,40
(ii)	Other	R 3 254,70	R 488,20	R 3 742,90

* Practices per week (maximum 2 x 16 weeks)
* Matches - 8 home games

		Tariff	15% VAT	Total
10.2.1.4	**Cricket**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 47,39	R 7,11	R 54,50
(ii)	Other	R 62,96	R 9,44	R 72,40
(d)	Match day per club/school excluding ablution/cloakroom			
(i)	Schools	R 141,13	R 21,17	R 162,30
(ii)	Other	R 188,17	R 28,23	R 216,40

10. Municipal Property Rentals

		Tariff	15% VAT	Total
(e)	Season package			
(i)	Schools	R 1 502,35	R 225,35	R 1 727,70
(ii)	Other	R 2 002,87	R 300,43	R 2 303,30
	* Practices per week (maximum 2 x 12 weeks) * Matches - 6 home games			

		Tariff	15% VAT	Total
10.2.1.5	**Netball**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 47,39	R 7,11	R 54,50
(ii)	Other	R 62,96	R 9,44	R 72,40
(c)	Match/event day per club/school			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40

		Tariff	15% VAT	Total
10.2.1.6	**Tennis**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Match/event per day			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Clubs	R 125,57	R 18,83	R 144,40
(iii)	Individual/Public	R 40,09	R 6,01	R 46,10

		Tariff	15% VAT	Total
10.2.1.7	**Athletics**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 29,13	R 4,37	R 33,50
(ii)	Other	R 38,70	R 5,80	R 44,50
(d)	Event day per club/school			
(i)	Schools	R 115,57	R 17,33	R 132,90
(ii)	Other	R 153,91	R 23,09	R 177,00

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.3 Grabouw

		Tariff	15% VAT	Total
10.2.3.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 938,87	R 140,83	R 1 079,70

		Tariff	15% VAT	Total
10.2.3.2	**Rugby (Pineview Park)**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 66,09	R 9,91	R 76,00
(ii)	Other	R 88,09	R 13,21	R 101,30
(d)	Match day per club/school			
(i)	Schools	R 281,91	R 42,29	R 324,20
(ii)	Other	R 375,83	R 56,37	R 432,20
(e)	Season package			
(i)	Schools	R 3 379,83	R 506,97	R 3 886,80
(ii)	Other	R 4 506,35	R 675,95	R 5 182,30
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			

		Tariff	15% VAT	Total
10.2.3.3	**Soccer (Dennekruin)**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 47,39	R 7,11	R 54,50
(ii)	Other	R 62,96	R 9,44	R 72,40
(d)	Match day per club/school			
(i)	Schools	R 141,13	R 21,17	R 162,30
(ii)	Other	R 188,17	R 28,23	R 216,40

10.	Municipal Property Rentals			
(e)	Season package	Tariff	15% VAT	Total
(i)	Schools	R 2 441,22	R 366,18	R 2 807,40
(ii)	Other	R 3 254,70	R 488,20	R 3 742,90
	* Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games			

10.2.3.4	Cricket	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 47,39	R 7,11	R 54,50
(ii)	Other	R 62,96	R 9,44	R 72,40
(d)	Match day per club/school excluding ablution/cloakroom			
(i)	Schools	R 141,13	R 21,17	R 162,30
(ii)	Other	R 188,17	R 28,23	R 216,40
(e)	Season package			
(i)	Schools	R 2 441,22	R 366,18	R 2 807,40
(ii)	Other	R 3 254,70	R 488,20	R 3 742,90
	* Practices per week * Matches per week			

10.2.3.5	Netball	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 19,04	R 2,86	R 21,90 ,
(ii)	Other	R 25,39	R 3,81	R 29,20
(c)	Match day per club/school including use of ablution/cloakroom fascilities			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40

10.2.3.6	Boxing	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 19,04	R 2,86	R 21,90
(ii)	Other	R 25,39	R 3,81	R 29,20

10.2.3.7	Athletics	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 29,13	R 4,37	R 33,50
(ii)	Other	R 38,70	R 5,80	R 44,50
(d)	Event day per club/school			
(i)	Schools	R 115,57	R 17,33	R 132,90
(ii)	Other	R 153,91	R 23,09	R 177,00

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.4 Villiersdorp

10.2.4.1	Events/Festivals/Fund Raising Events	Tariff	15% VAT	Total
(a)	Deposit per event including ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 938,87	R 140,83	R 1 079,70

10.2.4.2	Rugby	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 66,09	R 9,91	R 76,00
(ii)	Other	R 88,09	R 13,21	R 101,30
(d)	Match day per club/school			
(i)	Schools	R 188,17	R 28,23	R 216,40
(ii)	Other	R 250,70	R 37,60	R 288,30

(e)	Season package	Tariff	15% VAT	Total

10. Municipal Property Rentals

(i)	Schools	R 3 379,83	R 506,97	R 3 886,80
(ii)	Other	R 4 506,35	R 675.95	R 5 182,30

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

10.2.4.3 Soccer

		Tariff	15% VAT	Total
(a)	Deposit	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 28,61	R 4,29	R 32,90
(ii)	Other	R 37,91	R 5,69	R 43,60
(d)	Match day per club/school			
(i)	Schools	R 94,35	R 14.15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40
(e)	Season package			
(i)	Schools	R 1 502,35	R 225,35	R 1 727,70
(ii)	Other	R 2 002,87	R 300,43	R 2 303,30

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

10.2.4.4 Netball

		Tariff	15% VAT	Total
(a)	Deposit	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 19,04	R 2,86	R 21,90
(ii)	Other	R 25,39	R 3,81	R 29,20
(d)	Match day per club/school			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40

10.2.4.5 Athletics

		Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 29,13	R 4,37	R 33,50
(ii)	Other	R 38,70	R 5,80	R 44,50
(d)	Event day per club/school			
(i)	Schools	R 115,57	R 17,33	R 132,90
(ii)	Other	R 153,91	R 23,09	R 177,00

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.5 Riviersonderend

10.2.5.1 Events/Festivals/Fund Raising Events

		Tariff	15% VAT	Total
(a)	Deposit per event including ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 626,17	R 93,93	R 720,10

10.2.5.2 Rugby

		Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 66,09	R 9,91	R 76,00
(ii)	Other	R 88,09	R 13,21	R 101,30
(d)	Match day per club/school			
(i)	Schools	R 188.17	R 28,23	R 216,40
(ii)	Other	R 250,70	R 37.60	R 288,30
(e)	Season package			
(i)	Schools	R 3 379,83	R 506,97	R 3 886,80
(ii)	Other	R 4 506,35	R 675.95	R 5 182,30

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

10.2.5.3 Soccer

		Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00

10.	Municipal Property Rentals			
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 28,61	R 4,29	R 32,90
(ii)	Other	R 37,91	R 5,69	R 43,60
(d)	Match day per club/school			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40
(e)	Season package			
(i)	Schools	R 1 502,35	R 225,35	R 1 727,70
(ii)	Other	R 2 002,87	R 300,43	R 2 303,30

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

10.2.5.4	Cricket	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 22,43	R 3,37	R 25,80
(ii)	Other	R 29,83	R 4,47	R 34,30
(d)	Match day per club/school excluding ablution/cloakroom			
(i)	Schools	R 71,22	R 10,68	R 81,90
(ii)	Other	R 94,78	R 14,22	R 109,00
(e)	Season package			
(i)	Schools	R 2 441,22	R 366,18	R 2 807,40
(ii)	Other	R 3 254,70	R 488,20	R 3 742,90

* Practices per week
* Matches per week

10.2.5.5	SCORE/Netball	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 19,04	R 2,86	R 21,90
(ii)	Other	R 25,39	R 3,81	R 29,20
(c)	Match day per club/school including use of ablution/cloakroom fascilities			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40

10.2.5.6	Athletics	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 29,13	R 4,37	R 33,50
(ii)	Other	R 38,70	R 5,80	R 44,50
(d)	Event day per club/school			
(i)	Schools	R 115,57	R 17,33	R 132,90
(ii)	Other	R 153,91	R 23,09	R 177,00

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.6 Greyton

10.2.6.1	Events/Festivals/Fund Raising Events	Tariff	15% VAT	Total
(a)	Deposit per event excluding ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 626,17	R 93,93	R 720,10

10.2.6.2	Rugby	Tariff	15% VAT	Total
(a)	Deposit	R 577,00		R 577,00
(b)	Practice per day (no ablution/cloakroom)			
(i)	Schools	R 66,09	R 9,91	R 76,00
(ii)	Other	R 88,09	R 13,21	R 101,30
(c)	Match day per club/school			
(i)	Schools	R 188,17	R 28,23	R 216,40
(ii)	Other	R 250,70	R 37,60	R 288,30

(d)	Season package	Tariff	15% VAT	Total
(i)	Schools	R 3 379,83	R 506,97	R 3 886,80

10.	Municipal Property Rentals			
(ii)	Other * Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games	R 4 506,35	R 675,95	R 5 182,30

		Tariff	15% VAT	Total
10.2.6.3	**Soccer**			
(a)	Deposit	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 28.61	R 4,29	R 32,90
(ii)	Other	R 37,91	R 5,69	R 43,60
(c)	Match day per club/school			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40
(d)	Season package			
(i)	Schools	R 1 502,35	R 225,35	R 1 727,70
(ii)	Other * Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games	R 2 002,87	R 300,43	R 2 303,30

		Tariff	15% VAT	Total
10.2.6.4	**Tennis**			
(a)	Per hour	R 33,57	R 5,03	R 38,60
(b)	Match/event per day			
(i)	Schools	R 111,57	R 16,73	R 128,30

10.2.7 Greyton: GOBOS

		Tariff	15% VAT	Total
10.2.7.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 626.17	R 93,93	R 720,10

		Tariff	15% VAT	Total
10.2.7.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 28.61	R 4,29	R 32,90
(ii)	Other	R 37,91	R 5,69	R 43,60
(d)	Match day per club/school			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40
(e)	Season package			
(i)	Schools	R 1 502,35	R 225,35	R 1 727,70
(ii)	Other * Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games	R 2 002,87	R 300,43	R 2 303,30

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.8 Genadendal

		Tariff	15% VAT	Total
10.2.8.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 751,39	R 112,71	R 864,10

		Tariff	15% VAT	Total
10.2.8.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 66,09	R 9,91	R 76,00
(ii)	Other	R 88,09	R 13,21	R 101,30
(d)	Match day per club/school			
(i)	Schools	R 188,17	R 28,23	R 216,40
(ii)	Other	R 250,70	R 37,60	R 288,30

		Tariff	15% VAT	Total
(e)	Season package			
(i)	Schools	R 3 379,83	R 506,97	R 3 886,80

10.	Municipal Property Rentals			
(ii)	Other * Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games	R 4 506,35	R 675,95	R 5 182,30

10.2.8.3	Athletics	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 29,13	R 4,37	R 33,50
(ii)	Other	R 38,70	R 5,80	R 44,50
(d)	Event day per club/school			
(i)	Schools	R 115,57	R 17,33	R 132,90
(ii)	Other	R 153,91	R 23,09	R 177,00

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.9 Botrivier

10.2.9.1	Events/Festivals/Fund Raising Events	Tariff	15% VAT	Total
(a)	Deposit per event including ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 626,17	R 93,93	R 720,10

10.2.9.2	Rugby	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 66,09	R 9,91	R 76,00
(ii)	Other	R 88,09	R 13,21	R 101,30
(c)	Match day per club/school			
(i)	Schools	R 281,91	R 42,29	R 324,20
(ii)	Other	R 375,83	R 56,37	R 432,20
(d)	Season package			
(i)	Schools	R 3 379,83	R 506,97	R 3 886,80
(ii)	Other * Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games	R 4 506,35	R 675,95	R 5 182,30

10.2.9.3	Soccer	Tariff	15% VAT	Total
(a)	Deposit	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 28,61	R 4,29	R 32,90
(ii)	Other	R 37,91	R 5,69	R 43,60
(c)	Match day per club/school			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40
(d)	Season package			
(i)	Schools	R 1 502,35	R 225,35	R 1 727,70
(ii)	Other * Practices per week (maximum 2 x 20 weeks) * Matches - 10 home games	R 2 002,87	R 300,43	R 2 303,30

10.2.9.4	Cricket	Tariff	15% VAT	Total
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 47,39	R 7,11	R 54,50
(ii)	Other	R 62,96	R 9,44	R 72,40
(c)	Match day per club/school excluding ablution/cloakroom			
(i)	Schools	R 141,13	R 21,17	R 162,30
(ii)	Other	R 188,17	R 28,23	R 216,40

(d)	Season package	Tariff	15% VAT	Total
(i)	Schools	R 2 441,22	R 366,18	R 2 807,40
(ii)	Other	R 3 254,70	R 488,20	R 3 742,90

10.	Municipal Property Rentals

* Practices per week
* Matches per week

		Tariff	15% VAT	Total
10.2.9.5	**Netball**			
(a)	Deposit	R 577,00		R 577,00
(b)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 19,04	R 2,86	R 21,90
(ii)	Other	R 25,39	R 3,81	R 29,20
(c)	Match day per club/school			
(i)	Schools	R 94,35	R 14,15	R 108,50
(ii)	Other	R 125,57	R 18,83	R 144,40

		Tariff	15% VAT	Total
10.2.9.6	**Athletics**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 29,13	R 4,37	R 33,50
(ii)	Other	R 38,70	R 5,80	R 44,50
(d)	Event day per club/school			
(i)	Schools	R 115,57	R 17,33	R 132,90
(ii)	Other	R 153,91	R 23,09	R 177,00

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.2.10 Tesselaarsdal

		Tariff	15% VAT	Total
10.2.10.1	**Events/Festivals/Fund Raising Events**			
(a)	Deposit per event including ablution/cloakroom	R 577,00		R 577,00
(b)	Event per day	R 313,22	R 46,98	R 360,20

		Tariff	15% VAT	Total
10.2.10.2	**Rugby**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom			
(i)	Schools	R 47,39	R 7,11	R 54,50
(ii)	Other	R 62,96	R 9,44	R 72,40
(d)	Match day per club/school			
(i)	Schools	R 188,17	R 28,23	R 216,40
(ii)	Other	R 250,70	R 37,60	R 288,30
(e)	Season package			
(i)	Schools	R 2 816,61	R 422,49	R 3 239,10
(ii)	Other	R 3 755,39	R 563,31	R 4 318,70

* Practices per week (maximum 2 x 20 weeks)
* Matches - 10 home games

		Tariff	15% VAT	Total
10.2.10.3	**Athletics**			
(a)	Deposit including ablution/cloakroom	R 577,00		R 577,00
(b)	Deposit for use of ablution/cloakroom facilities during practices	R 577,00		R 577,00
(c)	Practice per day excluding ablution/cloakroom:			
(i)	Schools	R 29,13	R 4,37	R 33,50
(ii)	Other	R 38,70	R 5,80	R 44,50
(d)	Event day per club/school			
(i)	Schools	R 115,57	R 17,33	R 132,90
(ii)	Other	R 153,91	R 23,09	R 177,00

The ablution/cloakroom facilities will not be made available during normal practices. If requested a deposit will be charged on a per day basis.

10.3	**Vandalism**	Actual Cost + 15% admin charge + VAT

10.	Municipal Property Rentals
NOTES:	
(i)	Fees are payable in advance at the municipal office during office hours
(ii)	No training or game may be played if fees are not paid in advance
(iii)	The timetable of games from affiliated clubs and schools must be handed in at the municipal office
(iv)	Preference will be given to clubs that are affiliated and clubs situated within the towns where sport fields are located
(v)	Clubs/Organisation hiring the sports grounds will held liable for vandalism for the entire day for which the facility was hired
(vi)	Where two or more fields exits within the same sport complex, the hiring of both fields to two or more separate organisation/club will not be permitted on the same day/time

11.	Cemetery Tariffs			
		Tariff	15% VAT	Total
11.1	**Grave Charges (Dig grave yourself)**			
(a)	(Adults - 12 years and older) Length-2200mm, width - 1200mm, depth - 1800mm (Single grave)	R 1 857,57	R 278,63	R 2 136,20
(b)	(Children - Under 12 years) Length - 1500mm, width - 1000mm, depth - 1500mm	R 1 271,39	R 190,71	R 1 462,10
(c)	Inspection charge - Tombstone Works	R 665,22	R 99,78	R 765,00
(d)	Double Depth grave to maximum 2.4 meters	R 2 414,87	R 362,23	R 2 777,10
11.2	**Grave Charges (Municipality digs grave)** **(Only if municipal vehicles are available and reasonable time has been given.)**			
(a)	Adults - 12 years and older Length-2200mm, width - 1200mm, depth - 1800mm	R 2 737,57	R 410,63	R 3 148,20
(b)	Children - Under 12 years Length - 1500mm, width - 1000mm, depth - 1500mm	R 1 857,57	R 278,63	R 2 136,20
(c)	Double Depth grave to maximum of 2.4 meters	R 3 558,26	R 533,74	R 4 092,00
(d)	Re opening of a double grave*	R 2 737,57	R 410,63	R 3 148,20
11.3	****Reserved Graves [(a) + (b) payable]**			
(a)	Grave charge	R 2 737,57	R 410,63	R 3 148,20
(b)	15% Administration Fee	R 410,78	R 61,62	R 472,40
11.4	**Exhumation**	R 1 281,91	R 192,29	R 1 474,20

Indigent

Where a household has been registered as an indigent beneficiary at the municipality, the members of the household could qualify for a 50% discount on the tariff of a gravesite. Households with an income less than 2 times the state pension and other prescribed criteria can apply for a discount on grave sites for members of the Indigent household and the application must be made to the Town Manager of the respective towns.

The before mentioned is only relevant when grave charges are not covered by any funeral plan or similar insurance policies

Pauper burials are the responsibility of the District Municipality.

**Once a reserved grave is required for use, the difference between grave charges paid and the grave charges tariff for the specific financial year (financial year in which grave use is required) (excluding administration fee) will be payable. Graves reserved prior to July 2015 will be subject to 15% administration fee (prior tariffs did not make provision for administration fees)

Consult Municipal SOP on Cemetery Management

12.	Nature Reserve (Caledon)			
		Tariff	15% VAT	Total
12.1	**Entrance Fees**			
(a)	Adults and children older than 12 years per day	R 16,70	R 2,50	R 19,20
(b)	Children between 2 years and 12 years old per day	R 7,91	R 1,19	R 9,10
(c)	Season tickets for residents of Theewaterskloof Municipal area valid for a calendar year			
(i)	per person	R 67,22	R 10,08	R 77,30
(ii)	maximum per family	R 267,30	R 40,10	R 307,40
12.2	**Hiring of grounds**			
(a)	Weddings	R 632,61	R 94,89	R 727,50

13.	Library	Tariff	15% VAT	Total
13.1	**Library fees:**			
(a)	Lost borrower's cards: Computerised: per card	R 17,39	R 2,61	R 20,00
(b)	Fines for books and records			R 3,00
(c)	Fines for Films and Video's			R 3,00
(d)	Internet Fees: for 30 minutes		Free	
(e)	Lost library material (Books,DVD,Records, etc.)	Actual cost (VAT inclusive)		
13.2	**Photostatting fees:**			
(a)	Black & White copies			
(i)	A4 per copy	R 0,87	R 0,13	R 1,00
(ii)	A3 per copy	R 1,74	R 0,26	R 2,00
(b)	Colour copies			
(i)	A4 per copy	R 1,74	R 0,26	R 2,00
(ii)	A3 per copy	R 2,61	R 0,39	R 3,00
13.3	Scan to e-mail (per page)	R 2,61	R 0,39	R 3,00

14.	RENTAL RATES				
	RENTAL RATES: 2026-2027 (Excl. VAT)				
	VEHICLES				
	TWK MUNICIPALITY				
FLEET CODE	DESCRIPTION OF VEHICLE	FIXED RATE PER : ½ DAY	OPERATING RATE	WORK UNITS	DRIVER / OPERATOR RATE/ ½ Day
60AK	CAR 1250 - 1450	R 57,80	R 3,60	KM	R 654,00
60AL	CAR 1451 - 1650	R 89,00	R 4,60	KM	R 654,00
60AU	MINIBUS 11 - 18	R 166,40	R 7,40	KM	R 654,00
60BA	P/VAN < 1 TON	R 43,40	R 3,20	KM	R 654,00
60BC	P/VAN > 1 TON	R 135,20	R 5,90	KM	R 654,00
60BG	LDV < 1 TON	R 43,30	R 3,20	KM	R 654,00
60BH	LDV - 1 TON	R 79,70	R 4,30	KM	R 654,00
60BI	LDV > 1 TON	R 88,40	R 4,80	KM	R 654,00
60BM	T/FLATBED < 3.5 TON	R 166,40	R 8,20	KM	R 654,00
60BN	T/FLATBED 3.6 - 4.5 TON	R 214,20	R 9,70	KM	R 654,00
60BS	T/TIP < 3.5 TON	R 166,40	R 8,20	KM	R 654,00
60BT	T/TIP 3.5 - 4.5 TON	R 228,30	R 10,00	KM	R 654,00
60BU	T/TIP 4.6 - 6.5 TON	R 275,70	R 12,10	KM	R 654,00
60CP	T/FLAT + CRANE 3.5 - 4.5 TON	R 237,70	R 10,20	KM	R 654,00
60CQ	T/FLAT + CRANE 4.5 - 6.5 TON	R 284,60	R 12,20	KM	R 654,00
60DA	T/AERIAL P/FORM < 12M	R 261,20	R 295,30	HOURS	R 654,00
60DE	T/WATER < 6000L	R 237,70	R 10,50	KM	R 654,00
60DG	VACUUM TANKER < 6000L	R 237,70	R 10,50	KM	R 654,00
60DP	REF COMP 12M³	R 522,70	R 392,80	HOURS	R 654,00
61FR	TRACTOR LOADER BACHOE 4X2	R 332,80	R 374,60	HOURS	R 654,00
61FS	TRACTOR LOADER BACHOE 4X4	R 570,10	R 547,30	HOURS	R 654,00
61FT	GRADER < 12500	R 570,10	R 421,00	HOURS	R 654,00
61HD	TRACTOR 50 - 70Kw	R 77,40	R 200,20	HOURS	R 654,00
61HE	TRACTOR > 90Kw	R 151,30	R 296,60	HOURS	R 654,00
61JA	TRAILER < 0.75 TON	R 299,40	R 0,00	DAY	R 0,00
61JB	TRAILER 0.75 - 3.5 TON	R 419,10	R 0,00	DAY	R 0,00
61JC	TRAILER - POUNDING	R 538,90	R 0,00	DAY	R 0,00
61JE	TRAILER - POUNDING HORSE BOX	R 538,90	R 0,00	DAY	R 0,00
	POTHOLE REPAIR TRUCK WITH TRAILER/ROLLER	R 1 569,60	R 2 114,00	HOURS	R 834,00
	COMBINATION JETTING & VACUUM TRUCK	R 1 569,60	R 2 114,00	HOURS	R 834,00

RENTAL CONDITIONS

- Actual Cost were used when calculated the Tariffs, in other words it does not really matter whether NGOs or private persons rent - this applies to all
- Vehicles and equipment will be rented only if capacity allows it - no municipal work shall be left to do private work. The decision of the relevant Manager will be final in determining this.
- Minimum rental period is a half-day 08:00 to 12:00 or 12:00 to 16:00
- Work done over weekends, after hours or holidays - additional costs - Full cost including overtime - information on request
- The cost of rentals will depend on both the fixed tariff and the operating tariff as shown. In other words, the fixed rate for a half day plus operating rate multiplied by the number of units used (kilometers or hours as indicated) plus the cost of the operator/driver
- The tenant must sign an agreement that he/she will not claim against the Municipality in respect of any damage incurred for any reason whatsoever during the period the equipment is rented
- The decision of the specific driver/operator, together with his/her supervisor is final if the job is possible, condition® are safe enough and that the time taken is appropriate
- Technical Services and Finance will under no circumstances negotiate a lower tariff

15.	LAW ENFORCEMENT (Animal Pound)	Tariff	15% VAT	Total
Law Enforcement: Pound				
15.1	**Impoundment/Pound fees**			
(a)	Horses, Donkeys, Cattle, Pigs and any other animal (once off per head)	R 434,78	R 65,22	R 500,00
(b)	Daily charge [in addition to 15.1 (a)]			
(i)	Sheep, goats, horses, donkeys, cattle and pigs (per head per day)	R 170,78	R 25,62	R 196,40
(ii)	Animals separately housed (stallion/bull) per head per day	R 234,96	R 35,24	R 270,20
(iii)	For every sheep ram, goat ram or other separated animal per head per day	R 188,00	R 28,20	R 216,20
(iv)	Dogs and Cats per dog and cat per day	R 71,30	R 10,70	R 82,00
	In cases where animals have to be transported between towns, a Rand per kilometer (R/km) tariff per vehicle be charged	R 4,52	R 0,68	R 5,20
15.2	**Release fees per animal (admin fee)**	R 149,65	R 22,45	R 172,10
15.3	**Euthanasia (per head)**	R 869,57	R 130,43	R 1 000,00
15.4	**Pound fees (General)**	Actual Costs + 15% administration fee + VAT		
15.5	**Veterinary Costs**	Actual Costs + 15% administration fee + VAT		
Law Enforcement: Operations				
15.6	**Storage of confiscated goods (for example fireworks) (per confiscation)**			
(a)	Perishable per day	R 213,39	R 32,01	R 245,40
(b)	Non - perishable per day	R 142,43	R 21,37	R 163,80

16.	Traffic Services			
		Tariff	15% VAT	Total
16.1	***Commercial Filming and Shoots			
(a)	Film/event shoot per day (or part of the day) for commercial purposes	R 8 169,13	R 1 225,37	R 9 394,50
(b)	Film/event shoot per day (or part of the day) for non-commercial purposes	R 4 084,70	R 612,70	R 4 697,40
(c)	Still photo shoot per day (or part of the day) for commercial purposes	R 3 233,74	R 485,06	R 3 718,80
(d)	Still photo shoot per day (or part of the day) for non-commercial purposes	R 2 228,00	R 334,20	R 2 562,20
(e)	Deposit-cover for costs for any damages/overtime/admin fees/or any other costs that may occur to cover the cost of Theewaterskloof Municipality	50% of tariff		
(f)	**Additional to Shoot** **Official Fees**			
(i)	**Per Officer** Per officer per hour or part thereof (Mon-Fri) Per officer per hour or part thereof (Saturday) Per officer per hour or part thereof (Sunday & Public Holiday)	Actual Costs +15% administration fee + VAT		
(ii)	**Per Supervisor** Per supervisor per hour or part thereof (Mon-Fri) Per supervisor per hour or part thereof (Saturday) Per supervisor per hour or part thereof (Sunday & Public Holiday)	Actual Costs +15% administration fee + VAT		
	Motor Vehicle			
(i)	Kilometer tariff per vehicle (R/km)	R 4,52	R 0,68	R 5,20
(ii)	In addition to (i) a daily/ fixed tariff per vehicle (R/ hour) will be charged at:	R 63,22	R 9,48	R 72,70
16.2	**Municipal Storage Facility per day or part thereof** **This tariff is applicable for the storage of non municipal property. Storage of goods will be at the discretion of the Assets Manager	R 3 855,13	R 578,27	R 4 433,40
	***This tariffs are applicable to common land or public open spaces in Theewaterskloof Municipality's jurisdictio areas			
16.3	**Abandoned and Unroadworthy Vehicles (+ admin fees)**			
(a)	Storage Fee per day Towing charges + Administration Fees + 15% VAT	R 218,35	R 32,75	R 251,10
16.4	**Traffic Point Duty Service (Excluding Funeral)**Subject to approval from Head of Traffic Services** ***(At all funerals where traffic point services are needed, a formal request must be submitted to the Manager: Public Safety. These requests will be evaluated in terms of necessity and road safety)***			
(a)	**Official Fees**			
(i)	**Per Officer** Per officer per hour or part thereof (Mon-Fri) Per officer per hour or part thereof (Saturday) Per officer per hour or part thereof (Sunday & Public Holiday)	Actual Costs +15% administration fee + VAT		
(ii)	**Per Supervisor** Per supervisor per hour or part thereof (Mon-Fri) Per supervisor per hour or part thereof (Saturday) Per supervisor per hour or part thereof (Sunday & Public Holiday)	Actual Costs +15% administration fee + VAT		
(b)	**Motor Vehicle**			
(i)	Kilometer Tariff per Vehicle (R/km)	R 4,52	R 0,68	R 5,20
(ii)	Daily/ Fixed Tariff per Vehicle (R/ hour)	R 63,22	R 9,48	R 72,70

16.	Traffic Services			
		Tariff	15% VAT	Total
16.5	**Application and issuing of disabled stickers**	R 71,30	R 10,70	R 82,00
16.6	**Closing of public road or a part thereof (excluding commercial filming and shoots)**			
(a)	*Schools, churches, NPO's	R 1 125,04	R 168,76	R 1 293,80
(b)	Other	R 2 249,13	R 337,37	R 2 586,50
16.7	**Roadworthiness of Vehicles**			
(a)	Brake and light testing tariff for light motor vehicles and motorcycles - per test per vehicle	R 165,30	R 24,80	R 190,10
(b)	Brake and light testing tariff for heavy motor vehicles - per test per vehicle	R 247,57	R 37,13	R 284,70
16.8	**Vehicle Roadworthy Testing on farms (Farming Vehicles/Equipment) - adhoc**			
(a)	A Rand per Kilometer (R/km) tariff per vehicle be charged	R 4,35	R 0,65	R 5,00
	***Tariff will only apply if it is for a non profitable event. A detailed application must be submitted to the Manager: Public Safety**			

17.	Town Planning			
		Tariff	15% VAT	Total
17.1	**Applications for Rezoning (Per Application)**			
(a)	Erven smaller than 350m² (old Council Houses including indigents)	R 1 243,48	R 186,52	R 1 430,00
(b)	Erven between 351m² and 500m²	R 2 982,61	R 447,39	R 3 430,00
(c)	Erven larger than 500m²	R 5 587,83	R 838,17	R 6 426,00
(d)	Agricultural Unit (per unit)	R 5 988,70	R 898,30	R 6 887,00
(e)	NGO's (NGO's must apply and motivate after which the CFO will evaluate and submit a report to Management and Council)	R 336,52	R 50,48	R 387,00
17.2	**Consent use contemplated in the zoning scheme**			
(a)	Erven smaller than 350m² (old Council Houses including indigents)	R 1 996,52	R 299,48	R 2 296,00
(b)	Erven between 351m² and 500m²	R 2 386,09	R 357,91	R 2 744,00
(c)	Erven larger than 500m²	R 2 994,78	R 449,22	R 3 444,00
(d)	Agricultural Unit (per unit)	R 4 175,65	R 626,35	R 4 802,00
(e)	NGO's (NGO's must apply and motivate after which the CFO will evaluate and submit a report to Management and Council)	R 336,52	R 50,48	R 387,00
(f)	Creche (Early Childhood Development Centre)	R 735,65	R 110,35	R 846,00
(g)	House Shops	R 735,65	R 110,35	R 846,00
17.3	**A subdivision of land that is not exempted in terms of Section 24, including the registration of a servitude or lease agreement**			
(a)	Where one additional erf / portion is created (per application)	R 2 395,65	R 359,35	R 2 755,00
(b)	Where 2 to 5 erven / portions are created (per application)	R 2 993,04	R 448,96	R 3 442,00
(c)	Where 6 to 10 erven / portions are created (per application)	R 5 986,96	R 898,04	R 6 885,00
(d)	Where more than 10 erven / portions are created (per application)	R 7 981,74	R 1 197,26	R 9 179,00
17.4	**A removal, suspension or amendment of restrictive conditions in respect of a land unit.**			
	The Applicant must inform neighbours / surrounding erf owners and interest groups as indicated by Provincial Government and or Local Authority and proof of registered postage must be provided to Local Authority. This is a basic application fee. Should the actual cost be more, the applicant is liable for such extra costs upon receipt of an invoice.			
(a)	Erven smaller than 350m² (old Council Houses including indigents)	R 571,30	R 85,70	R 657,00
(b)	Erven between 351m² and 500m²	R 2 982,61	R 447,39	R 3 430,00
(c)	Erven larger than 500m²	R 4 338,26	R 650,74	R 4 989,00
(d)	Agricultural Unit	R 4 338,26	R 650,74	R 4 989,00
17.5	**Applications for Departures**			
(a)	Permanent departure from the development of the zoning scheme			
(i)	Erven smaller than 350m² Old Council Houses including Indigents	R 213,04	R 31,96	R 245,00
(ii)	Erven larger than 350m²	R 1 685,22	R 252,78	R 1 938,00
(iii)	Agricultural Unit (per unit)	R 2 980,00	R 447,00	R 3 427,00
(b)	A departure granted on a temporary basis to utilise land for a purpose not permitted in terms of the primary rights of the zoning applicable to the land			
(i)	Erven smaller than 350m² Old Council Houses including Indigents	R 213,04	R 31,96	R 245,00
(ii)	Erven larger than 350m²	R 1 685,22	R 252,78	R 1 938,00
(iii)	Agricultural Unit (per unit)	R 2 980,00	R 447,00	R 3 427,00
17.6	**Issue of Zoning Certificates:**	R 446,09	R 66,91	R 513,00

17.	Town Planning			
		Tariff	15% VAT	Total
17.7	**Exemption administration fee**	R 454,78	R 68,22	R 523,00
17.8	**Amendments**			
(a)	Amendment of conditions of approvals	R 2 603,48	R 390,52	R 2 994,00
(b)	Amendment of structure plan/SDF	R 2 324,35	R 348,65	R 2 673,00
(c)	Amendment of Site Development Plan (SDP)	R 1 550,43	R 232,57	R 1 783,00
17.9	**A consolidation of land that is not exempted in terms of Section 24**			
(a)	Consolidated property <1 000m²	R 539,13	R 80,87	R 620,00
(b)	Consolidated property >1 000m²	R 3 064,35	R 459,65	R 3 524,00
17.10	**A permission required in terms of the zoning scheme**			
(a)	Erven smaller than 350m²	R 1 996,52	R 299,48	R 2 296,00
(b)	Erven between 351m² and 500m²	R 2 386,09	R 357,91	R 2 744,00
(c)	Erven larger than 500m²	R 2 993,91	R 449,09	R 3 443,00
(d)	Agricultural Unit	R 2 993,91	R 449,09	R 3 443,00
17.11	**An extension of the validity period of an approval**	R 813,91	R 122,09	R 936,00
17.12	**An amendment or cancellation of an approved subdivision plan or part thereof, including a general plan or diagram**	R 2 228,70	R 334,30	R 2 563,00
17.13	**A permission required in terms of a condition of approval**			
(a)	Erven smaller than 350m²	R 1 996,52	R 299,48	R 2 296,00
(b)	Erven between 351m² and 500m²	R 2 386,09	R 357,91	R 2 744,00
(c)	Erven larger than 500m²	R 2 993,91	R 449,09	R 3 443,00
(d)	Agricultural Unit	R 2 993,91	R 449,09	R 3 443,00
17.14	**A closure of a public place or part thereof**	R 5 587,83	R 838,17	R 6 426,00
17.15	**To disestablish a home owner's association**	R 5 587,83	R 838,17	R 6 426,00
17.16	**To rectify a failure by a home owner's association to meet its obligations in respect of the control over or maintenance of services**	R 5 587,83	R 838,17	R 6 426,00
17.17	**A permission required for the reconstruction of an existing building that constitutes a non-conforming use that is destroyed or damaged to the extent that it is necessary to demolish a substantial part of the building**			
(a)	Erven smaller than 350m²	R 1 195,65	R 179,35	R 1 375,00
(b)	Erven between 351m² and 500m²	R 1 996,52	R 299,48	R 2 296,00
(c)	Erven larger than 500m²	R 2 993,91	R 449,09	R 3 443,00
(d)	Agricultural Unit	R 2 993,91	R 449,09	R 3 443,00
17.18	**Contravention of the Land use Planning By-law**			
(a)	If a owner uses his property illegal, or conduct any illegal use on any premises and are trying to rectify the situation,	R 1 767,83	R 265,17	R 2 033,00

17.	Town Planning			
		Tariff	15% VAT	Total
(b)	If Council sends a notice of an illegal land use, then the applicant must pay 2 times the amount that is required in terms 17.18 (a)	R 3 535,65	R 530,35	R 4 066,00
(c)	Formula for Contravention Penalty: (area/m^2) x (valuation/m^2) = R/m^2 The area of the land and/or construction activity per square meter (m^2) that is unlawfully utilised in terms of the relevant zoning of the property) multiplied by (the municipal value per square meter (m^2) of the land and/or building as stipulated in the current valuation roll of the municipality as on the date that is indicated on the contravention notice)	(area/m^2) x (valuation/m^2) = R/m^2		
(d)	If a person is taken to Court, all costs involved in the application and administrative costs must be recovered and an additional amount of R10 000,00 must be paid by the applicant that transgressed in terms of the TWK Bylaw on Municipal Planning			
17.19	**Parking Buyout Tariff**			
	If Council deems that from a planning perspective it is undesirable or impracticable to provide prescribed parking wholly or in part on the land unit about which an application is brought, pay, subject to the approval of the Council, a cash amount equal to the estimated market value per m² of the land upon which the building is erected or is to be erected, multiplied by the gross area in m² of the land that should be provided for parking and in this case the Council must itself provide the land required for such parking at such time and where it is convenient for the Council to do so.			
17.20	**Town Planning Advertisement Fees**			
	Advertisement costs (newspapers and Provincial) are not included in the aforementioned tariffs.			
(a)	Provincial Paper	R 1 791,30	R 268,70	R 2 060,00
(b)	Local Paper (Applicants will be provided with an invoice from the local newspaper to place the advertisement in question. It will be the responsibility of the applicant to pay the invoice directly to the local newspaper in question)	R 0,00	R 0,00	R 0,00
17.21	**Serving of Notices**			
(a)	per letter (Notices to the adjacent/surrounding erf owners and interest groups are included in the tariffs)	R 45,22	R 6,78	R 52,00
17.22	**Applications**			
(a)	Copies of application (for circulation of hard copies):			
(i)	Black & White: A4 per page	R 6,09	R 0,91	R 7,00
(ii)	Black & White: A3 per page	R 6,96	R 1,04	R 8,00
(b)	Copies of Site Diagrams	R 45,22	R 6,78	R 52,00
(c)	Locality maps/ 1:50000 Regional maps for application purposes	R 45,22	R 6,78	R 52,00
(d)	Search fees for information	R 45,22	R 6,78	R 52,00
	Applications are seen as separate from each other. Thus meaning that if an application involves subdivision, rezoning, consent usages or departures, then the amount must be calculated for each of the above and a total in terms of each section as indicated above must be produced for the application.			

17.	Town Planning			
		Tariff	15% VAT	Total
17.23	**Copies of**			
(a)	Zoning Scheme on CD per map	R 79,13	R 11,87	R 91,00
(b)	SDF on CD per map	R 79,13	R 11,87	R 91,00
(c)	Maps Electronically Reproduced (CD)	R 193,04	R 28,96	R 222,00
(d)	Maps (black and white A4)	R 66,96	R 10,04	R 77,00
(e)	Maps (black and white A3)	R 193,04	R 28,96	R 222,00
(f)	Maps (black and white A2)	R 255,65	R 38,35	R 294,00
(g)	Maps (black and white A1)	R 317,39	R 47,61	R 365,00
(h)	Maps (black and white A0)	R 381,74	R 57,26	R 439,00
(i)	Maps (colour A4)	R 129,57	R 19,43	R 149,00
(j)	Maps (colour A3)	R 255,65	R 38,35	R 294,00
(k)	Maps (colour A2)	R 381,74	R 57,26	R 439,00
(l)	Maps (colour A1)	R 507,83	R 76,17	R 584,00
(m)	Maps (colour A0)	R 635,65	R 95,35	R 731,00
	(Section 7(d) to Section 7(l) only if Council can produce the maps within the Municipality)			
17.24	**Signage/Advertising Locality Bound**			
17.24.1	**Non-illuminated (all areas)**			
(a)	Less than 2m² or part thereof	R 396,52	R 59,48	R 456,00
(b)	Greater than 2m² per m²or part thereof (with a minimum of R456,00)	R 190,43	R 28,57	R 219,00
17.24.2	**Illuminated (all areas)**			
(a)	Any size per m² or part thereof (with a minimum of R456,00)	R 396,52	R 59,48	R 456,00
17.24.3	**Renewal (All Areas)**			
(a)	Less than 2m² per m² or part thereof	R 378,26	R 56,74	R 435,00
(b)	Greater than 2m² or part thereof	R 190,43	R 28,57	R 219,00
(c)	Illuminated - Any size per m² or part thereof	R 396,52	R 59,48	R 456,00
17.24.4	**Temporary Advertisement Signs**			
(a)	Banners per m² or part thereof for 5 days	R 371,30	R 55,70	R 427,00
(b)	Banners per m² or part thereof for 10 days	R 740,00	R 111,00	R 851,00
(c)	Pedestrian Bridges for 5 days	R 7 645,22	R 1 146,78	R 8 792,00
(d)	Flags/Banners for special events inside municipal jurisdiction areas	R 1 466,09	R 219,91	R 1 686,00
(e)	Special event directional signs per event	R 272,17	R 40,83	R 313,00
(f)	Advertisement Trailers (on municipal property or private property) for a 12 month period	R 15 331,30	R 2 299,70	R 17 631,00
17.24.5	**Illegal signage/advertising penalty fee per day or part thereof**	R 136,52	R 20,48	R 157,00
17.24.6	**Annual licencing fees**			
(a)	Estate agents signs (per branch per agency per annum)	R 1 780,87	R 267,13	R 2 048,00
(b) (i)	Local media agencies (per annum)	R 1 812,17	R 271,83	R 2 084,00
(ii)	All other media agencies (per annum)	R 3 623,48	R 543,52	R 4 167,00
	(A maximum of 30 posters per town will be allowed for all media related advertisements)			
17.24.7	**Removal of signage**	Actual Cost + 15% + VAT		
	(Tariff 17.24.7 refers to signs removed in contravention of the Signage Bylaw)			
17.24.8	**Storage fees (per m² per day or part thereof)**	R 69,57	R 10,43	R 80,00
17.25	**Annual licensing of house shops**	R 146,09	R 21,91	R 168,00
17.26	**Liquor tariffs**			

17.	Town Planning			
		Tariff	15% VAT	Total
(a)	Application for extended trading hours			
(i)	For one day	R 710.43	R 106,57	R 817,00
(ii)	For more than one day	R 1 416,52	R 212,48	R 1 629,00
(b)	Infringements of liquor by-law	R 1 418,26	R 212,74	R 1 631,00
17.27	**Appeal Fees**			
(a)	A minimum tariff of R2 000.00 payable in advance will be charged per application in terms of appeals			
(b)	In the event of actual costs exceeding 17.27 (a) the actual cost plus 15% administration fee plus VAT will be payable after 17.27 (a) has been deducted **(Appeal fees are refundable in the event of a successful appeal)**			
17.28	**Contributions to Main Services by developers and on subdivision of erven**			
	Bulk Contribution Levies:			
	Bulk Contribution Levies is payable by the developer(s) / owner to obtain and approve subdivision diagram(s) where Council is responsible for the under mentioned Services:			

17.	Town Planning	Tariff	15% VAT	Total
(a)	**ELECTRICITY BULK INFRASTRUCTURE CONTRIBUTIONS** Once-off contributions made by customers/developers towards the Bulk Infrastructure costs of networks installed to meet the electricity need of the customer/developer Applications for new developments, subdivision of land, applications for rezoning and upgrading of existing services to consumers.			
(i)	**MV Bulk (R/kVA)** Request for new supply point from the existing 11kV network, e.g. large single points of supply or bulk 11kV supply to large development	R 2 926,68	R 439,00	R 3 365,68
(ii)	**LV Bulk (R/kVA)** Request for new low voltage supply point from an existing miniature substation or transformer. e.g. large single point of supply or bulk LV supply to new development	R 4 448,37	R 667,25	R 5 115,62
(iii)	**LV (R/kVA)** Request for new low voltage supply point from an existing distribution kiosk, e.g. subdivision of erf or upgrading of existing supply point	R 6 361,34	R 954,20	R 7 315,54
(b)	**Development contributions payable per unit of consumption/ production for each service:**			
(i)	Roads (trip/d)	R 1 679,09	R 251,86	R 1 930,95
(ii)	Water (kl/d)	R 16 787,79	R 2 518,17	R 19 305,96
(iii)	Sewer (kl/d)	R 24 479,09	R 3 671,86	R 28 150,96
(iv)	Stormwater (ha*C)	R 445 576,53	R 66 836,48	R 512 413,00
(v)	Solid waste (unit)	R 3 472,31	R 520,85	R 3 993,15
(c)	**Development Charges apply to the following application types:**			
(i)	**Rezoning applications**			
1	Rezoning to sub divisional area applications which enable rezoning together with subdivision of the land			
2	Rezoning of land from one zone to another in order to change the allowable land uses			
3	Rezoning from one subzone to another in order to increase the allowable floor space			
(ii)	**Subdivision applications**			
1	where the number of dwelling units increases because of the subdivision, or where the subdivision application causes the increase of floor space or GLA			
(iii)	**Departure applications**			
1	Applications to increase the allowable Floor Space, GLA, number of occupants or rooms			
2	Applications to increase allowable Coverage			
3	Applications to depart from parking requirements			

17.	Town Planning			
		Tariff	15% VAT	Total
(iv)	**Consent use applications**			
1	(in terms of the Zoning Scheme) where the change in land use is deemed by the Municipality to result in additional use of infrastructure			
(v)	Any application for the revision of conditions of a previous approval where the condition restricted the land use, Floor Space, GLA or Coverage			

18.	Building Plan Fees			
NB	**All Building Plan Approvals are valid for 12 months.**			
		Tariff	**15% VAT**	**Total**
18.1	**Minor Building Works (Section 13 of Act 103 of 1977)**			
(a)	All residential (minor building work as defined in the National Building Regulations), example: swimming pools, boundary walls, walls: length <500m (block walls), internal changes, open sided carport (any material other than fabric), shelter for a car, caravan or boat <40m² and shade cloth to a maximum of 100m² + open/covered stoeps less than <40m²	R 672,17	R 100,83	R 773,00
(b)	Other than residential (minor building works as defined in the National Building Regulations) and shade cloth to a maximum of a 100m²	R 1 343,48	R 201,52	R 1 545,00
18.2	**Deviation from approved plans** Only deviations that relates to minor building works. All other deviations that does not comply to the latter said will be charged at normal rates.			
(a)	Single residential	R 672,17	R 100,83	R 773,00
(b)	All other categories	R 1 343,48	R 201,52	R 1 545,00
18.3	**Subsidised housing projects**			
(a)	Single residential (fee per plan)	R 19,13	R 2,87	R 22,00
(b)	Blocks of flats (fee per plan)	R 19,13	R 2,87	R 22,00
(c)	All additions plus existing structures < 100m². **Note:** All additions plus existing structures larger then 100m² will be charged at normal building plan fees	R 713,04	R 106,96	R 820,00
18.4	**Single Residential Building**			
(a)	0m² - 50m²	R 672,17	R 100,83	R 773,00
(b)	51m² - 100m²	R 1 332,17	R 199,83	R 1 532,00
(c)	101m² - 200m²	R 3 066,09	R 459,91	R 3 526,00
(d)	201m² - 300m²	R 4 363,48	R 654,52	R 5 018,00
(e)	301m² - 400m²	R 6 095,65	R 914,35	R 7 010,00
(f)	400m² < (per m²)	R 26,09	R 3,91	R 30,00
18.5	**Other Residential & Additions**			
	Flats, townhouses, group housing, etc.			
(a)	<25m²	R 1 538,26	R 230,74	R 1 769,00
(b)	>25m² per m² plus R1 036.00 flat rate	R 28,70	R 4,30	R 33,00
18.6	**Non Residential: Commercial**			
(a)	< 25m²	R 1 671,30	R 250,70	R 1 922,00
(b)	26m² - 100m² per m² plus R1 036.00 flat rate	R 33,04	R 4,96	R 38,00
(c)	101m² - 200m² per m² plus R1 036.00 flat rate	R 27,83	R 4,17	R 32,00
(d)	>200m² per m² plus R1 036.00 flat rate	R 19,13	R 2,87	R 22,00

18.	Building Plan Fees			
NB	**All Building Plan Approvals are valid for 12 months.**			
		Tariff	**15% VAT**	**Total**
18.7	**Non Residential: Industrial and Institutional**			
(a)	< 25m²	R 1 671,30	R 250,70	R 1 922,00
(b)	26m² - 100m² per m² plus R1 036.00 flat rate	R 33,04	R 4,96	R 38,00
(c)	101m² - 200m² per m² plus R1 036.00 flat rate	R 27,83	R 4,17	R 32,00
(d)	>200m² per m² plus R1 036.00 flat rate	R 19,13	R 2,87	R 22,00
18.8	**Non Residential: Agricultural Buildings**			
	All residential buildings (farmhouses, labourers accommodation, tourism accommodation, etc) to be calculated at single residential rates			
(a)	< 25m²	R 1 671,30	R 250,70	R 1 922,00
(b)	26m² - 100m² per m² plus R1 036.00 flat rate	R 19,13	R 2,87	R 22,00
(c)	101m² - 200m² per m² plus R1 036.00 flat rate	R 27,83	R 4,17	R 32,00
(d)	>200m² per m² plus R1 036.00 flat rate	R 33,04	R 4,96	R 38,00
(e)	Agricultural tunnels (per tunnel)	R 900,87	R 135,13	R 1 036,00
(f)	Wind turbines per turbine (excluding all other buildings and grid size)	R 53 052,17	R 7 957,83	R 61 010,00
18.9	**Overberg District Municipality Fire & Health Service Tariff** Note: Circulation is done at the discretion of the Building Control Section	As per approved Overberg District Municipality tariffs		
18.10	**Major Hazard Installations**	R 1 845,22	R 276,78	R 2 122,00
18.11	**Liquid Paraffin Gas Installations (all installations)**	R 1 449,57	R 217,43	R 1 667,00
18.12	**Cell phone Masts**	R 5 964,35	R 894,65	R 6 859,00
18.13	**Extension of Approved Building Plan**			
(a)	For consideration of extending Approved Building plan validity. Extensions must be applied for prior to lapse date of the plan	R 606,96	R 91,04	R 698,00
18.14	**Application for approval of previous approved building plans that have lapsed**			
(a)	For consideration of approving previously approved plans that have lapsed provided that the application is submitted within 12 months of the lapsed date of the original plan			50% OF THE CURRENT APPLICABLE FEE + VAT

18.	Building Plan Fees			
NB	**All Building Plan Approvals are valid for 12 months.**			
		Tariff	**15% VAT**	**Total**
18.15	**Request for Occupancy Certificate**			
(a)	Where an application is received for the issuing of an Occupancy Certificate for an existing building where such certificate was not issued on completion of building work and prior to occupancy. Request for Occupancy Certificate for all buildings where the request is received more than 9 months after the buildings are deemed completed by council and/or occupied. A plan is required in all circumstances together with required certificates.	R 911,30	R 136,70	R 1 048,00
18.16	**Inspection Fees**			
(a)	Fee per inspection	R 281,74	R 42,26	R 324,00
(b)	Re-inspection fee	R 281,74	R 42,26	R 324,00
(c)	Unauthorised building works ("as built fees")	per plan (200% of work completed)		
(d)	Verification inspection (This verification process is to confirm whether the approved building conforms to the current structure. The process operates separately from the building inspection process associated with an approved building plan.)			
(i)	Residential	R 909,57	R 136,43	R 1 046,00
(ii)	Other	R 1 363,48	R 204,52	R 1 568,00
18.17	**Unauthorised Building Works**			
(a)	If building plans are submitted to Council for scrutiny by owner of the property before a letter is written by the Council,as a result of the construction of illegal structures, then over and above the normal fees that are applicable an additional fee that is prescribed in National Building Regulations will apply	R100/day for each day when construction started up to maximum of R4 000.00	NO VAT	R100/day for each day when construction started up to maximum of R4 000.00
18.18	**Demolitions (all applications)**	R 1 025,22	R 153,78	R 1 179,00
18.19	**Hoardings**			
(a)	Permit fee : all applications per 10m² (Calculated at a rate of 5% of the Municipal Property Valuation per square metre times the area requiring the hoarding per annum subject to a maximum equal to the tariff)	R 310,43	R 46,57	R 357,00
(b)	Charges for utilization of footways or public streets for hoarding purposes (Calculated at a rate of 5% of the Municipal Property Valuation per square metre times the area requiring the hoarding per annum subject to a maximum equal to the tariff)	R 3 686,96	R 553,04	R 4 240,00
18.20	**Building Plan Copies Black and White** **(First registered beneficiaries (owners) of properties forming part of subsidised housing developments are exempt from payment of fees for the first original development)**			
(a)	Search Fee	R 59,13	R 8,87	R 68,00
(b)	Electronic Search & Sending Fee (maximum 5 pages thereafter R10 per scanned page)	R 110,43	R 16,57	R 127,00
(c)	**Printing Black and White**			

18.	Building Plan Fees			
NB	**All Building Plan Approvals are valid for 12 months.**			
		Tariff	**15% VAT**	**Total**
(i)	Size A4	R 6,96	R 1,04	R 8,00
(ii)	Size A3	R 9,57	R 1,43	R 11,00
(iii)	Size A2	R 80,00	R 12,00	R 92,00
(iv)	Size A1	R 88,70	R 13,30	R 102,00
(v)	Size A0	R 98,26	R 14,74	R 113,00
(d)	**Printing Colour**			
(i)	Size A4	R 10,43	R 1,57	R 12,00
(ii)	Size A3	R 15,65	R 2,35	R 18,00
(iii)	Size A2	R 158,26	R 23,74	R 182,00
(iv)	Size A1	R 175,65	R 26,35	R 202,00
(v)	Size A0	R 194,78	R 29,22	R 224,00
18.21	**Copies of Site Diagrams**			
(a)	Hard copy	R 33,04	R 4,96	R 38,00
(b)	Electronic sending of document	R 46,96	R 7,04	R 54,00
18.22	**Provisional Authorisation (Section 7.6 of NBR)**	R 23 843,48	R 3 576,52	R 27 420,00

19.	Property Management			
		Tariff	15% VAT	Total
19.1	**Administration fee (non-refundable)**			
(a)	Direct - Lease, use or purchase of municipal property - Private applications	R 869,57	R 130,43	R 1 000,00
(b)	Direct - Lease, use or purchase of municipal property - NGO/NPO/NPC/BPO or social care organisations and sport clubs	R 434,78	R 65,22	R 500,00
(c)	General consent issued in terms of the Administration of Immovable Property Policy	R 434,78	R 65,22	R 500,00
19.2	**Encroachment application fee**	R 504,35	R 75,65	R 580,00
	[Please note that the encroachment application fee does not include applicable advertising costs. Quotations must be obtained and determined on a case-by-case basis. Such costs shall be for the account of the applicant.]			
19.3	**Encroachment rental per m²**			
(a)	Caledon	R 6,04	R 0,91	R 6,95
(b)	Villiersdorp	R 6,04	R 0,91	R 6,95
(c)	Greyton	R 6,93	R 1,04	R 7,97
(d)	Grabouw	R 6,04	R 0,91	R 6,95
(e)	Myddleton, Genadendal, Botrivier: The rental fee will be determined on an ad-hoc basis			
19.4	**Leases (excluding the lease of community halls and facilities)**			
	Lease of municipal land to Social Care Institutions/Registered Organisations/ NPO's/BPO's/Sport Facilities/Community Organisations (per annum)	R 478,26	R 71,74	R 550,00
19.5	**Hiring of municipal open spaces and/or commonage ground**			
19.5.1	**Churches (if available)**			
(i)	Deposit payable	R 594,00		R 594,00
(ii)	per day: services	R 159,92	R 23,99	R 183,91
(iii)	per day: weddings	R 288,41	R 43,26	R 331,67
19.6	**Radio Mast**			
(a)	Equipment on municipal mast or municipal assets/infrastructure - per month per mast/municipal asset/infrastructure	R 2 608,70	R 391,30	R 3 000,00
(b)	Lease of municipal land with a mast on or for the erection of a new mast (per m² per month)	R 78,26	R 11,74	R 90,00

20.	Local Economic Development (LED)			
		Tariff	15% VAT	Total
20.1	**Informal Trading Permits (Local Residence)**			
20.1.1	**Designated Informal Trading Area**			
(a)	**Per stand per day**			
(i)	under cover	R 114,78	R 17,22	R 132,00
(ii)	open stand	R 57,39	R 8,61	R 66,00
(b)	**Per stand per month**			
(i)	under cover	R 310,43	R 46,57	R 357,00
(ii)	open stand	R 164,35	R 24,65	R 189,00
(c)	**Per stand for 3 months**			
(i)	under cover	R 587,83	R 88,17	R 676,00
(ii)	open stand	R 374,78	R 56,22	R 431,00
20.1.2	**Hawkers/other (local residents) - roaming permits**			
(a)	per day	R 28,70	R 4,30	R 33,00
(b)	per month	R 82,61	R 12,39	R 95,00
(c)	for 3 months	R 191,30	R 28,70	R 220,00
20.1.3	**Flea market stands**			
(a)	per stand per month	R 361,74	R 54,26	R 416,00
(b)	per stand for 3 months	R 976,52	R 146,48	R 1 123,00
20.2	**Informal Trading Permits (Traders from outside municipal boundaries)**			
20.2.1	**Designated Informal Trading Area**			
(a)	**Per stand per day**			
(i)	under cover	R 360,87	R 54,13	R 415,00
(ii)	open stand	R 241,74	R 36,26	R 278,00
(b)	**Per stand per month**			
(i)	under cover	R 771,30	R 115,70	R 887,00
(ii)	open stand	R 463,48	R 69,52	R 533,00
(c)	**Per stand for 3 months**			
(i)	under cover	R 1 353,91	R 203,09	R 1 557,00
(ii)	open stand	R 906,96	R 136,04	R 1 043,00
20.2.2	**Hawkers/other (traders from outside) - roaming permits**			
(a)	per day	R 130,43	R 19,57	R 150,00
(b)	per month	R 415,65	R 62,35	R 478,00
(c)	for 3 months	R 643,48	R 96,52	R 740,00
20.3	**Events Applications** ***(these tariffs exclude other services e.g. refuse collection, electricity, traffic assistance, other submission fees, etc.)***			
(a)	Non-profit organisations, birthday parties, weddings, creches, school events, religious events, awareness campaigns, community events (30 - 500 persons)	R 565,22	R 84,78	R 650,00
(b)	Profitable organisations, sporting events, markets, music festivals, etc. as per events by-law and policy (30 - 5001+ persons)	R 5 652,17	R 847,83	R 6 500,00

21.	ADDITIONAL INFORMATION		
Any other information not contained herein: Actual Cost + 15% administration charge + VAT			

Annexure B

Final Budget 2026 -2027
Policy Changes
28 May 2026

Rates Policy

"Land Reform Beneficiary (as defined in the MPRA) in relation to a property, means a person who -

(a) acquired the property through the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993) or the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994).
(b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996).
(c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25 (6) and (7) of the Constitution be enacted after this Act has taken effect.

Section 9: LIABILITY FOR AND PAYMENT OF RATES

The following was inserted:

9.5 **Prescription of Rates**

In terms of applicable legislation, municipal rates are ordinarily subject to a thirty-year prescription period (Section 11(a)(iii) of the Prescription Act 68 of 1969). However, the Municipal Council retains the authority to determine, levy, and enforce rates notwithstanding the general prescription rule, where such decisions are necessary to safeguard municipal revenue, ensure equitable treatment of ratepayers, or uphold the financial sustainability of the municipality. This authority empowers the Council to make determinations on outstanding rates, interest, and related charges beyond the thirty-year period, provided that such actions are consistent with principles of fairness, transparency, and lawful governance.

Section 11: OBJECTIONS AND APPEALS

The following was inserted:

(e) Payment to members of the Valuation Appeal Board will be made in accordance with the annually revised *Remuneration of Non-Official Members: Commissions & Committees of Inquiry, and Audit Committees.* For remuneration purposes, a Valuation Appeal Board is regarded as a Commission of Inquiry. In terms of the Treasury Regulation 20.2.2, the National Minister of Finance has approved the following maximum daily remuneration rates for non-official members of Commissions and Committees of Inquiry, effective 1 April 2025:

	Commission of Inquiry	
	Per day	Per hour
Chairperson	R5 607	R701
Member	R4 169	R521

Revised annual fees will be implemented once formally published.

The above rates apply to sitting fees only and exclude compensation for preparation, research, and travel time (to and from meeting venues).

- Travel costs will be reimbursed in accordance with the Department of Transport's published tariffs.
- Preparation, research, and travel time will be remunerated at the rates specified above.

Credit and Debt Collection Policy

The word "Municipal Manager" is replaced with "Accounting Officer", whole of document.

Chapter 2: Clause 15.8 and 15.9 were inserted should read as follow

15.8 It is every property owner's obligation to ensure that payments are made towards their rates and services account. Municipalities are allowed to raise charges on properties for rates and services due to the services being provided by the municipalities This is in terms of Section 229 of the Constitution of the Republic of South

Africa. When rates are applicable, section 27 (2) of the Municipal Property Rates Act 6 of 2004 (as amended) states the following:

"A person is liable for payment of a rate whether or not that person has received a written account in terms of subsection (1). If a person has not received a written account, that person must make the necessary inquiries from the municipality."

15.9 **Prescription**

In terms of the Prescription Act 68 of 1969, there are charges that prescribe or that cannot be claimed after specific periods of time, if a summons or court application has not been served to sue for these charges. This is applicable if a debtor has not provided an acknowledgment of the debt.

There is a three-year prescription period applicable to debts, including electricity and water charges. A thirty-year prescription period applies to property rates, sewerage, and refuse removal charges.

Therefore, if there is a failure by the rates payer, to pay property rates, the municipality can only recover the debts within thirty years, from the date that the debt was due. If there is a failure by the debtor to pay electricity and water charges, then the municipality can only recover the debts within three years.

However, the Municipal Council retains the authority to determine, levy, and enforce rates notwithstanding the general prescription rule, where such decisions are necessary to safeguard municipal revenue, ensure equitable treatment of ratepayers, or uphold the financial sustainability of the municipality. This authority empowers the Council to make determinations on outstanding rates, interest, and related charges beyond the thirty-year period, provided that such actions are consistent with principles of fairness, transparency, and lawful governance.

Chapter 2: Clause 16.1 was amended and should read as follow

16. Issuing of Rates Clearance Certificates – *Amended to:*

16.1 The following fees must be paid before a rates clearance certificate is issued:

16.1.1 Valuation certificate.

16.1.2 Clearance certificate.

16.1.3 Municipal service fees, surcharges on fees, property rates and other municipal taxes, levies and duties for a minimum of three (3) months or as determined in the application request from the Attorneys.

The following Rates Clearances applications to be waived from the three (3) months in advance payments:

- **Applications from approved indigents**
- **Subdivision applications where change of ownership is not applicable to the mother erf.**
- All low-cost housing projects (first transfer) and rectification projects transfer be exempt from section 16.1.3 in line of Section 118(4)(a) of the Local Government Municipal System Act 32 of 2000 and reads as follows:

(4) Subsection (1) does not apply to-

(a) a transfer from the national government, a provincial government or a municipal of a residential property which was financed with funds or loans made available by the national government, a provincial government or a municipality;

Write-off Policy

Clause 5.3.4 was inserted and reads as follow:

5.3.4 Prescription

In terms of the Prescription Act 68 of 1969, there are charges that prescribe or that cannot be claimed after specific periods of time, if a summons or court application has not been served to sue for these charges. This is applicable if a debtor has not provided an acknowledgment of the debt.

There is a three-year prescription period applicable to debts, including electricity and water charges. A thirty-year prescription period applies to property rates, sewerage, and refuse removal charges.

Therefore, if there is a failure by the rates payer, to pay property rates, the municipality can only recover the debts within thirty years, from the date that the debt was

due. If there is a failure by the debtor, to pay electricity and water charges, then the municipality can only recover the debts within three years.

However, the Municipal Council retains the authority to determine, levy, and enforce rates notwithstanding the general prescription rule, where such decisions are necessary to safeguard municipal revenue, ensure equitable treatment of ratepayers, or uphold the financial sustainability of the municipality. This authority empowers the Council to make determinations on outstanding rates, interest, and related charges beyond the thirty-year period, provided that such actions are consistent with principles of fairness, transparency, and lawful governance.

Section 6. was amended and reads as follows:

6. DELEGATIONS

6.1 Chief Financial Officer

The Chief Financial Officer will, after thorough review of any applications In terms of this policy, have the delegated powers to recommend to council the write-off of any irrecoverable debt to the maximum amount of R10,000.00 per consumer (current, suspended and handed over amounts consolidated) per submission or the amount determined by Council from time to time during the budget approval process.

6.2 Accounting Officer

Any amount in excess of the delegation provided for in paragraph 6.1 above must be submitted together with a recommendation to the Accounting Officer for consideration. The Accounting Officer will, after thorough review of any recommendation by the Chief Financial Officer and in terms of this policy, have the delegated powers to recommend to council write-off of any irrecoverable debt to the maximum amount of R20,000.00 per consumer (current, suspended and handed over amounts consolidated) per submission or the amount determined by Council from time to time during the budget approval process.

6.3 Establishment of a Committee to monitor any Debt to be Written-off

6.3.1 Council will establish and appoint a Debt Write-Off Committee in terms of Section 79 of the Municipal Structures Act 117 of 1998, to monitor the implementation of this Policy.

6.3.2 The Debt Write- off Committee must consist of the following persons:

(a) Executive Mayor

(b) Deputy Mayor

(c) Chairperson of the Finance Portfolio Committee

(d) Accounting Officer

(e) Director Financial Service

(f) Deputy Director Financial Services

(g) Chief whips of the Opposition

(h) Manager Revenue

(i) Members of the Financial Portfolio Committee.

~~(j) One member of the Governing body serving on the Financial Services Committee~~

(k) Head: Financial Operations

(l) Head: Legal Debt Collections

The Executive Mayor will be serving as the Chairperson of this committee. When the Executive Mayor is unavailable it will be the Deputy Mayor.

6.3.3 The above Committee will meet at least quarterly to receive and review a report from the Accounting Officer containing full details of any actions taken by officials with respect to this Policy, and to consider any circumstances not covered by this Policy.

6.3.4 The quorum for the Committee shall be 50% of the members plus one.

6.3.5 Formal minutes of Committee meetings must be prepared and submitted to Council.

6.3.6 Any amount in excess of the delegation provided for in paragraph 6.2 above must be submitted together with a recommendation to the Debt Write-Off Committee for consideration. The Debt Write-Off Committee will, after thorough review of any recommendation by the Chief Financial Officer and Accounting Officer in terms of this policy, have the delegated powers to recommend to council the write-off of any irrecoverable debt in excess of R 20,000 per

consumer (current, suspended and handed over amounts consolidated) per submission or the amount determined by Council from time to time during the budget approval process.

Indigent Policy

The following new headings and paragraphs was inserted:

6. STAKEHOLDERS

Stakeholders to this Indigent Policy include the Municipal Council, Executive Mayor and Mayoral Committee, Municipal Manager, Chief Financial Officer, Revenue and Credit Control Units, Internal Audit, MPAC, Ward Committees, registered indigent households, community organisations, Provincial and National Treasury, COGTA, and other organs of state with an interest in indigent support and municipal revenue sustainability.

7. COMMUNICATIONS

The Municipality shall ensure effective and timeous communication with indigent households and the broader community by utilising multiple communication platforms, including SMS and email notifications to registered beneficiaries, particularly to inform households well in advance of the expiry or revalidation of indigent subsidies. In addition, the Municipality shall use its official social media platforms to disseminate information through digital pamphlets, while printed informational material shall be distributed within communities and made available at municipal town offices and customer care centres. Public engagement initiatives such as Government Imbizos, Municipal Roadshows, and other community outreach programmes shall further be utilised to promote awareness, understanding, and compliance with the Indigent Policy.

The following new headings and paragraphs was inserted:

10. POLICY REVIEW

The Indigent Policy is reviewed annually in accordance with the budget process. The monetary threshold for qualification set at R5000 or twice the monthly SASSA old age pension grant whichever amount is greater before any deductions.

11. CONTACT DETAILS

6 Plein Street, Caledon, 7230, 028 214 3300

The following paragraphs was amended:

1. QUALIFYING AS AN INDIGENT

CATEGORY 1: HOUSEHOLD INCOME (MEANS APPROACH)

To qualify for 100% subsidy applicants should meet all the following criteria:

1.1 A household where the combined gross sum of all monthly income from all occupants/residents/dependents, including wages, salaries, profits, dividends, pensions, rentals, board & lodging, and interest received is less/equal to R5 000 **or twice the monthly SASSA old age pension grant whichever amount is greater before any deductions**, and can no longer afford to pay for the services. Ward councilors will be provided the opportunity to peruse the list of applications received monthly to confirm that the applicant meets the requirements. If the applicant does not meet the requirement his / her subsidy will be cancelled automatically.

The following paragraphs was amended:

1. QUALIFYING AS AN INDIGENT

~~CATEGORY 2: DEEMED INDIGENTS (TARGETING APPROACH)~~

~~2.1 The property is a low-cost housing property.~~

~~2.2 The property is used for residential purposes only as reflected in General Valuation roll.~~

~~2.3 Staff members, government employees and councillors will not qualify as deemed indigents.~~

~~2.4 No application is required. (Council will determine process from time to time).~~

~~2.5 A list of potential indigents in registered low-cost housing developments will be generated and securitised by means of combination targeting.~~

~~2.6 The final approved list per low-cost housing development will be registered as deemed indigents.~~

~~2.7 The list of deemed indigents will be under continuous review to establish accuracy and correctness.~~

~~2.8 The subsidy will be reversed and deregistered and all charges placed back on the account if investigations reveal the beneficiary do not qualify as a deemed indigent.~~

CATEGORY 2: DEEMED INDIGENTS (TARGETING APPROACH)

Deemed indigent support is limited to households residing in government-subsidised low-cost housing units that:

- were developed through a National and/or Provincial Human Settlements programme in terms of the applicable National Housing Code; and

- were allocated to beneficiaries who qualified in terms of the housing subsidy income threshold at the time of approval; and

- are recorded in the municipal General Valuation Roll as residential properties.

- This approach recognises that these housing programmes are means-tested and therefore constitute a credible proxy for identifying poor households. (Combination targeting in line with the National Framework)

Staff members, government employees and councillors will not qualify as deemed indigents.

- The deemed indigent register shall be subject to ongoing and systematic review to ensure its accuracy, credibility and financial integrity.
- Where an investigation confirms that a household does not meet or no longer meets the qualifying criteria, the Municipality shall:

- immediately deregister the household from the deemed indigent register.
- terminate the indigent subsidy; and
- reverse all benefits incorrectly granted and reinstate the full municipal charges to the account with effect from the date of disqualification.

CATEGORY 3: RELIEF FOR OLD AGE HOMES

The qualification criteria for old age homes to receive indigent assistance on water, refuse and sewerage services are as follows:

3.1 A 50% indigent assistance when more than 50% of the residence within an old age home receives less than R5 000 **or twice the monthly SASSA old age pension grant whichever amount is greater**: and

3.2 A 40% indigent assistance when between 40% and 50% of the residence within the old age home receives less than R5 000 **or twice the monthly SASSA old age pension grant whichever amount is greater**: and

3.3 A 30% indigent assistance when between 30% and 40% of the residence within the old age home receives less than R5 000 **or twice the monthly SASSA old age pension grant whichever amount is greater**: and

3.4 A 20% indigent assistance when between 20% and 30% of the residence within the old age home receives less than R5 000 **or twice the monthly SASSA old age pension grant whichever amount is greater**: and

3.5 A 10% indigent assistance when between 10% and 20% of the residence within the old age home receives less than R5 000 **or twice the monthly SASSA old age pension grant whichever amount is greater**: and

3.6 A 5% indigent assistance when between 0% and 10% of the residence within the old age home receives less than R5 000 **or** **twice the monthly SASSA old age pension grant whichever** **amount is greater**: and

3.7 An application on the prescribed form, fully completed with the required information and signed, must be provided.

Supply Chain Management (SCM)

DEFINITIONS / ABBREVIATIONS

(1) Days: means calendar days unless the context indicates otherwise.
(2) B-BBEE: means broad-based black economic empowerment as defined in section 1 of the Broad – Based Black Economic Empowerment Act.
(2) Contract of a Long-Term Nature: means a contract that exceeds the duration of three years covered in the annual budget for that financial year and Section 33 of the MFMA is applicable.
(3) South African Revenue Services: Hereafter known as SARS
(4) Validity Period: means the period for which a bid is to remain valid, and binding as stipulated in the relevant tender document
(5) Written Quotations: means quotations referred to in paragraph 12(1) & 12(2) of this Policy

2. SUPPLY CHAIN MANAGEMENT POLICY

(3) This Policy, except were provided otherwise, does not apply in respect of the procurement of goods and services contemplated in section 110 (2) of the Act, including –

a) water from the Department of Water Affairs or a public entity, another municipality or a municipal entity;
b) electricity from Eskom or another public entity, another municipality or a municipal entity; and
c) the acquisition of medical health practitioners / professionals for medical examinations

3. AMENDMENT OF THE SUPPLY CHAIN MANAGEMENT POLICY

4) The Accounting Officer must in terms of section 62(1)(f)(iv) of the Act, take all reasonable steps to ensure that the municipality implements the Supply Chain

5. SUB-DELEGATIONS

(3) An official or bid adjudication committee to which the power to make final awards has been sub- delegated in accordance with subparagraph (2) must within five working days of the end of each month submit to the official referred to in subparagraph (4) a written report containing particulars of each final award made by such official or committee during that month, including–

a) the amount of the award;
b) the name of the person to whom the award was made; and
c) the reason why the award was made to that person.

7. SUPPLY CHAIN MANAGEMENT UNIT

(3) The Supply Chain Management Unit operates under the direct supervision of the Chief Financial Officer of an official to whom this duty has been delegated in terms of Section 82 of the Act.

8. TRAINING OF SUPPLY CHAIN OFFICIALS

(1) The training of officials involved in implementing this Policy should be in accordance with any Treasury guidelines on supply chain management training as well as the Municipal Regulations on Minimum Competency Levels, 2007.

10. SYSTEM OF DEMAND MANAGEMENT

f) take requirements set for the appointment of consultant in consideration, (for example, submission of GAP analysis / needs assessment and compliance with Cost Containment Policy).

11. SYSTEM OF ACQUISITION MANAGEMENT

The Manager: Supply Chain Management may extend the bid closing date, if circumstances justify the action, provided that the closing date may not be extended unless a notice is published by the Manager: Supply Chain Management in the same newspapers as the original advertisement as well as the website, seven working days prior to the original bid closing date. In the event where a site / clarification meeting was applicable, the notice to extend the closing date can only be issued to the bidders that attended the meeting. All prospective bidders must also be informed in writing by the Manager: Supply Chain Management of the extension of the bid closing date.

12. RANGE OF PROCUREMENT PROCESSES

Reference	Value of purchase (VAT inclusive)	Range of Procurement Processes
12(1)(i)	R0 – R2 000	One price quotation.
	R2 001 – R30 000	Three formal written price quotations.
12(1)(ii)	R30 001 – R300 000	Formal written price quotations: (i) Advertisement for 7 (seven) days on the Council's website and all official notice boards.
12(1)(iii)	R 300 001 - R10 million	A competitive bidding process: (i) advertised for 14 (fourteen) days on Council's website and notice boards; and (ii) advertised for 14 (fourteen) days on the ePortal and in newspapers commonly circulating locally, but not limited there to depending on the circumstances for example targeted sourcing.
12(1)(iv)	Above R10 million – R50 million	A competitive bidding process; (i) advertised for 30 (thirty) days on Council's website and notice boards; and (ii) advertised for 30 (thirty) days on the ePortal and in newspapers commonly circulating locally, but not limited there to depending on the circumstances for example targeted sourcing. If the responsible official or members of the Bid Specification Committee is of the opinion that a tender might exceed R10 million notwithstanding the fact that the cost estimate is below R10 million, the prescribed process for bids above R10 million must be followed.
12(1)(v)	Above R50 million	Supply Chain Management Policy for Infrastructure Procurement and Delivery Management.
12(1)(vi)	Term contracts	A competitive bidding process will be followed for the supply of goods and services or construction works that is of an ad-hoc or repetitive nature for a predetermined period of time not exceeding 3 years. Section 33 of the MFMA will be applicable if the duration exceeds 3 years.

14. LISTS OF ACCREDITED PROSPECTIVE PROVIDERS

(4) The listing criteria for accredited prospective suppliers are:-

- Name of supplier / service provider / trade name;
- Business physical address;
- Business postal address;
- Sales department telephone number;
- Sales department email address;
- Type of enterprise;
- Company / Close Corporation registration number (as per CIPC document) (if applicable);
- Vat registration number (if applicable);
- Income Tax registration number (subject to clause 42(4));
- Details and ID numbers of Directors /Owners /Partners/Members;
- Bank details (certified correct by preferred bank);
- CIDB number (if applicable);
- Classification of services / goods offered for registration;
- Declaration by supplier;
- A valid Tax Compliance Status (TCS) Pin Certificate for verification of Tax status; and
- If the required conditions are not met the prospective supplier will be informed and given 30 days for rectification. The document will be destroyed if not rectified within the prescribed period.

16. WRITTEN OR VERBAL QUOTATIONS

[Deleted by amendment dated 25 January 2024]

17. FORMAL WRITTEN PRICE QUOTATIONS – R2 000.01 TO R30 000 (Threshold removed from Heading)

b) quotations may be obtained in writing from providers who are not listed, provided that such providers meet the listing criteria set out in paragraph 14(1)(c), 14(4) and (4) of this Policy;

c) where no suitable providers are available from the list of accredited prospective providers, quotations may be obtained from other possible providers not registered on the municipal supplier database;

(2) A designated official referred to in subparagraph 16(1)(c) must within three days of the end of each month report to the chief financial officer on any approvals given during that month by that official in terms of that subparagraph.

18. PROCEDURES FOR PROCURING GOODS OR SERVICES THROUGH FORMAL WRITTEN PRICE QUOTATIONS – R30 000.01 to R300 000 (Threshold removed from Heading)

19. COMPETTIVENESS BIDS

(1) Goods or services, above a transaction value above R300 000 (VAT included) and any contract exceeding one year (long term contracts) may only be procured through a competitive bidding process, subject to paragraph 11(2) of this policy; and

21. BID DOCUMENTATION FOR COMPETITIVE BIDS

1 (d)

(ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 calendar days;

g) Bid document must state that Theewaterskloof Municipality shall not be obliged to accept the lowest bid, any alternative or any bid. In other words, Council reserves the right not to award any tender or quotation.

Bids to be evaluated on functionality:

h) The Municipality must indicate in the tender documents if the tender will be evaluated on functionality

i) The evaluation criteria for measuring functionality must be objective

j) The bid documents must specify-

(i) Evaluation criteria for measuring functionality;

(ii) The points for each criteria and, if any each sub-criterion; and

(iii) Minimum qualifying score for functionality

k) The minimum qualifying score for functionality for a tender to be considered further

(i) Must be determined separately for each tender; and

(ii) May not be too Low that it may jeopardise the quality of the required goods or

(iii) May not be too high that it unreasonably restrictive

l) Points scored for functionality must be rounded off to the nearest two decimal places.

m) Each tender that obtained the minimum qualifying score for functionality must be evaluated further in terms of price and the preference point system and any objective criteria envisaged.

22. PUBLIC INVITATION FOR COMPETITIVE BIDS

1) The procedure for the invitation of competitive bids, is as follows:

a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website and notice boards of the Theewaterskloof Municipality or any other appropriate ways (which may include an advertisement in the Government Tender Bulletin, or e-Tender Publication Portal or on the i-Tender website of CIDB for construction related transactions); and

b) the information contained in a public advertisement, must include –

(iii) a statement that bids will only be considered if it was deposited into the bid box indicated in the bid invitation

22. PUBLIC INVITATION FOR COMPETITIVE BIDS (CONTINUED)

(4) Where bids are requested in electronic format, such bids must be submitted by sealed hard copies.

(5) Amendments before closing date

(i) The contract owner must approach the chairperson of the Bid Specification Committee, if necessary, to consider request in writing of communication with bidders prior to bids closing;

(ii) The municipality is entitled to amend any bid condition, validity period, specification or plan, or extend the closing date of such a bid or quotation before the closing date, provided that such amendments or extensions are advertised on e-Portal and website and/or where possible, that all bidders to whom bid documents have been issued, are advised in writing per e-mail or by fax of such amendments or of the extension clearly reflecting the new closing date and time

(iii) It is the responsibility of the bidder to check the e-Portal and website of Theewaterskloof Municipality for amendments (addendums) till closing date of the bid and to ensure that the correct information is provided; and

(iv) All amendments must be approved by the Accounting Officer or the delegated director prior to the closing date of the bid invitation. The

communication of the minutes of site meetings is not subject to this requirement.

23(B). PROCEDURE FOR HANDLING, OPENING AND RECORDING OF COMPETITIVE BIDS PROCESS

e) Opening of Bids, –

(iii) Bids received after the closing time shall not be considered.

(ix) The responsible officials who opened the bidding documentation received shall forthwith place their signatures on the bid opening record (register) and shall ensure that the bid opening record, indicating at least the bid price of each bidder and the BBBEE status level contribution of each bidder are made available for public inspection and are published on the municipality's website.

f) Site inspections (site meeting) or clarification meeting –

(i) Site inspections or clarification meetings must be compulsory.

(ii) If site inspections or clarification meetings are to be held, full details must be included in the bid notice (including time when meeting will commence – if bidder arrives after the grace period their bid will not be considered). A grace period of 15 min will be allowed.

CANCELLATION OF TENDER

REMOVED

(3) An organ of state may only with prior approval of the relevant treasury cancel a tender invitation for a second time.

(4) Bid validity periods, –

(i) A minimum bid validity period will apply to all bids and will be calculated from the bid closure date. Bids shall remain in force and binding for a period of six (6) months, as indicated in the invitation to bid and the bid documents, subject to any other applicable legislation and instructions from the National Treasury for specific types of procurement.

(ii) The period of validity may be extended by the SCM Department, provided that the original bid validity period has not expired and that all bidders are given an opportunity to extend such period.

(iii) Any such extension shall be agreed to by the bidder in writing. Bidders who failed to respond to such a request before the validity of their bid expires, or who decline such a request shall not be considered further in

the evaluation process. All bidders who indicated the acceptance of the extension of the bid validity period, bids will be considered for evaluation purposes.

(iv) Second extensions will be limited to those bidders that responded the first time.

When validity lapses the contractual obligation that the bidder accepted on signing the relevant bid documentation falls away, therefore, when a bid expires there is nothing to extend. It cannot be evaluated further, and it must be cancelled and re-advertised.

(v) After award of the bid, the validity of all bids will remain up until the award is finalized including the appeal processes.

(vi) If the validity of all bids expired without it being awarded within the bid validity period, including any extensions thereof allowable in terms of applicable legislation, the bid must be cancelled and published in the same media in which the original bid invitation appeared.

(vii) All bidders must be notified in writing of the cancellation of a bid.

(7) Bid sum

(i) A bid will not be invalidated if the amount in words and the amount in figures do not correspond, in which case the amount in words shall be read out at the bid opening.

24. NEGOTIATIONS WITH PREFERRED BIDDERS

2) The Accounting Officer may -

(i) negotiate a market-related price with the tenderer scoring the highest points or cancel the tender;

(ii) if the tenderer does not agree to a market-related price, negotiate a market-related price with the tenderer scoring the second highest points or cancel the tender;

(iii) if the tenderer scoring the second highest points does not agree to a market related price, negotiate a market-related price with the tenderer scoring the third highest points or cancel the tender.

(3) If a market-related price is not agreed as envisaged in paragraph (2), Theewaterskloof Municiplality must cancel the tender.

(4) Minutes of such negotiations must be kept for record purposes, and a member of Supply Chain Management Unit must be present at such negotiations.

28. BID EVALUATION COMMITTEES

(1) A Bid Evaluation Committee must –

c) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears for more than three months, and

4) In the cases where functionality is deemed necessary and is included in the bidding document, the Accounting Officer or delegated director must appoint the three independent evaluators for the technical evaluation (test for functionality) in writing and the appointment letters must be provided to the Supply Chain Management Unit for audit purposes.

29. BID ADJUDICATION COMMITTEE

General

(1) Theewaterskloof municipality shall not be obliged to accept any bid.

(2) For goods and service bids, Theewaterskloof Municipality shall have the right to accept the whole bid or part of the bid or any item or part of an item or accept more than one bid

Bid Adjudication Committee

(7) The Accounting Officer must comply with section 114 of the Act within 10 working days –

(i) If a tender other than the one recommended in the normal course of implementing the supply management policy is adjudicated, the Accounting Officer must, in writing, notify the Auditor-General South Africa, the Provincial Treasury and the National Treasury of the reasons for deviating from such recommendation.

(ii) Subsection (i) does not apply if a different tender was approved in order to rectify an irregularity.

35. APPOINTMENT OF CONSULTANTS

(5) Where the estimated value of fees is less than R300 000 and the duration of the appointment is less than one year, any National Treasury and, where applicable, Construction Industry Development Board guidelines in respect of consultancy services and Council's Containment Policy are taken into account.

36. DEVIATION FROM, AND RATIFICATION OF MINOR BREACHES OF, PROCUREMENT PROCESSES

(1) The Accounting Officer may –

The prevailing situation, or imminent danger, should be of such a scale and nature that it could not readily be alleviated by interim measures, in order to allow time for the formal tender process.

Procurement in the case of emergency must be approved by the Accounting Officer or delegated authority prior to processing of the expenditure (before issuing an instruction to the supplier)

(v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(vi) strip and quote

42. PROHIBITION ON AWARDS TO PERSONS WHOSE TAX MATTERS ARE NOT IN ORDER

(1) No award above R 15 000 (including VAT) may be made in terms of this Policy to a person whose tax mattershave not been declared by the South African Revenue Service to be in order.

(2) Before making an award to a person the accounting person must first check with SARSwhether that person's tax matters are in order.

(3) Where the recommended bidder is not tax compliant, the bidder should be notified of the non-compliant status and be requested to submit written proof of tax compliance from SARS within 7 working days from notification. The proof of tax compliance submitted by the bidder must be verified by the municipality. The municipality will reject a bid submitted by the bidder if such bidder fails to provide proof of tax compliance within the timeframe as set out in this sub-paragraph. The proof of tax compliance status submitted by the bidder to the Municipality or municipal entity must be verified via CSD or e-Filing.

(4) Theewaterskloof Municipality will process transactions per supplier on the proviso that the accumulative amounts per supplier does not exceed R 15 000 (including VAT) per financial year,without the required tax clearance certificate as per clause 42(1) above.

43. PROHIBITION ON AWARDS TO PERSONS IN THE SERVICE OF THE STATE

(2) As no award may be given to a person who is in the service of the state, it is expected of all prospective bidders to declare their interest in the prescribed forms in the bidding documents

(3) Theewaterskloof Municipality may use the Central Supplier Database of National Treasury as a compliance tool in line with clause 14 of this policy for all procurement. The municipality may utilize mechanisms at its disposal to determine whether a person is in the service of the state.

45. ETHICAL STANDARDS

(1) A code of ethical standards as set out in [subparagraph (2) / the "National Treasury's code of conduct for Supply Chain Management practitioners and other role players involved in Supply Chain Management" is hereby established for officials and other role players in the Supply Chain Management system of the Theewaterskloof Municipality in order to promote –

a) mutual trust and respect; and

(3) Declarations in terms of subparagraph (2)(d) and (e) -

(4) The National Treasury's code of conduct and Schedule 2 of the Systems Act must be adhered to by Supply Chain Management practitioners and other role players involved in supply chain management. (Annexed to this Policy)

49. RESOLUTION OF DISPUTES, OBJECTIONS, COMPLAINTS AND QUERIES

(3) The person appointed must, if appointed –

52. RIGHT OF APPEAL

(4) No bid shall be formally accepted until either the expiry of the 21 day appeal period, or confirmation in writing before the expiry of the 21 day appeal period that none of the affected parties intended to appeal, or confirmation of the satisfactory resolution of any appeals.

53. CONTRACT ADMINISTRATION AND MANAGEMENT

1) Line departments are fully responsible for contract administration and management.

2) Contract administration includes all administrative duties associated with a contract that has arisen through one of the acquisition/procurement processes described in this policy or an Act.

3) All contracts must be monitored, managed and administered by the contract owner and/or contract manager.

4) The contract manager will typically be the internal project manager assigned to the project as a whole but may also be a cost centre owner or other responsible official.

5) A contract owner and manager must be assigned to each contract and, where possible, should be involved from the earliest stages of the acquisition process.

6) The contract manager's duties and powers shall be governed by the conditions of contract and the general law.

7) In administering a contract, the contract manager will be required to form opinions and make decisions which, while in the Municipality's best interests, must be fair to all parties concerned.

8) Directors shall be responsible for ensuring that contract owners and managers-

   a) are assigned to all contracts within the Department Head's area of responsibility; and

   b) are adequately trained so that they can exercise the necessary level of responsibility in the performance of their duties.

9) The contract owner and/or manager must:

   a) ensure that all the necessary formalities in signing up of legally sound contracts and/or issuing the purchase order(s) are adhered to related to goods and services, excluding CIDB tenders;

   b) ensure that legally sound contracts for goods, services and CIDB related procurement are provided to Supply Chain Management Unit who will obtain the signature of the accounting officer;

   c) ensure that all original contract documentation is lodged with the Supply Chain Management Unit for record purposes;

   d) monitor the performance of the contractor in order to ensure that all of the terms and conditions of the contract are met;

   e) where necessary, take appropriate action where a contractor is underperforming or is in default or breach of the contract;

   f) present proof of information in paragraph (e) or submit a report with relevant proof of the breaches of the contract to the Senior Manager: Legal Services and Manager: Supply Chain Management for initiating

appropriate action if remedies addressed in agreement with the contractor or service provider cannot be resolved;

g) where appropriate, authorise payments due in terms of the contract by processing payment certificates (if applicable),

h) manage contract variations or change procedures;

i) administer disputes where necessary, in terms of this policy and the applicable Conditions of Contract;

j) conduct, if necessary, post contract reviews;

k) maintain adequate records (paper and/or electronic) in sufficient detail on an appropriate contract file to provide an audit trail;

l) act with care and diligence and observe all accounting and legal requirements;

m) complete and update the contracts registered on the i-Tender systems as required;

n) report non-performance and non-compliance of contractors to the CIDB as per the CIDB guidelines;

o) maintain all aspects required, if applicable, in terms of the CIDB regulations and guidelines; and

p) periodically review contracts or agreements once every three years in the case of a contract or agreement awarded for longer than three years and provide a report to SCM in compliance with Section 116(1)(b)(iii) of the MFMA.

10) The Supply Chain Management officials must:

a) provide all contracts for tenders awarded to the accounting officer for signature;

b) register the award or cancellation of all CIDB related contracts within 21 days of the signing of the contract in terms of Regulation 18 of the CIDB Regulations on the website of the CIDB and ePortal (if applicable);

c) register the award or cancellation of all contracts for goods and service within 21 days of the signing of the contract on the ePortal;

d) file proof of registration on CIDB for audit purposes; and

e) file proof of registration on ePortal for audit purposes

54. PERFORMANCE MANAGEMENT

1) The Accounting Officer must establish and implement an internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the objectives of this Policy were achieved. The retrospective analysis will link to the regulatory reports and submissions on the implementation of the Supply Chain Management Policy to the delegated authorities as prescribed in terms of supply chain management regulations and the delegation system of council, as amended from time to time.

2) In the case of goods and services supplied in response to a quotation or deviation invited by the section of the Municipality which requested the goods or service must certify on the supplier's invoice that the goods or service had been supplied in accordance with the Municipality's requirements before payment is made.

3) The appointed contract manager which required the goods or a service in terms of a competitive bidding process must ensure that the goods had been delivered or the service completed according to the Municipality's quality and other requirements as specified in the relevant bid documentation.

4) In the case of goods or services procured through a tender process as specified in terms of paragraph 18 of this Policy, the Director must provide a written report on a monthly basis on all bids awarded, whether it is a progress report or a report of completion per supplier per tender before the 10th working day of each month.

5) The monthly report must include items listed in paragraph 49(9) in terms of-

   a) whether or not the performance of the supplier was satisfactory in terms of adherence to specifications and delivery or completion schedules,

   b) level of product or service quality and/or quality of workmanship;

   c) details, supported by copies of any written notifications regarding service delivery given to the supplier;

   d) a recommendation, if applicable, on any further action to be taken against the supplier in terms of paragraph 37 of this Policy.

55. CONTRACTS HAVING BUDGETARY IMPLICATIONS BEYOND THREE FINANCIAL YEARS

Theewaterskloof Municipality may not enter into any contract that will impose financial obligations beyond the three years covered in the annual budget for that financial year,

unless the requirements of section 33 of the Municipal Finance Management Act have been fully complied with.

AMENDMENTS TO PREFERENTIAL PROCUREMENT REGULATIONS OF 2022

10. POINTS FOR SPECIFIC GOALS TO PROMOTE ECOCNOMIC DEVELOPMENT

5. A tenderer failing to submit proof of B-BBEE status level of contributor or is a non-compliant contributor to B- BBEE may not be disqualified, but-

a) may only score in terms of the 80/90 points formula for price

7. Any specific goal for which a point may be awarded must be clearly specified in the invitation to submit a tender.

8. A tenderer failing to submit proof of required evidence to claim preferences for other specified goals, which is in line with section 2(1) (d) (ii) of the Act.

(a) may only score in terms of the 80/90 points formula for price;and

(b) scores 0 points for the relevant specific goals where the supplier or service provider did not stipulate locality.

10. POINTS FOR SPECIFIC GOALS TO PROMOTE ECOCNOMIC DEVELOPMENT (CONTINUED)

9. A tenderer may not be awarded points for B-BBEE status level of contributor if the tender documents indicate that the tenderer intends subcontracting more than 25% of the value of the contract to any other person not qualifying for at least the points that the tenderer qualifies for, unless the intended subcontractor is an EME that has the capability to execute the subcontract. (Removed)

9. The preference points scored by a tenderer must be added to the points scored for price.

12. If the price offered by a tenderer scoring the highest points is not market related, the organ of state may not award the contract to that tenderer.

Removed:

(a) If the price offered by a tenderer scoring the highest points is not market related, the organ of state may not award the contract to that tenderer.

(b) The organs of state may-

(i) negotiate a market-related price with the tenderer scoring the highest points or cancel the tender;

(ii) if the tenderer does not agree to a market-related price, negotiate a market-related price with the tenderer scoring the second highest points or cancel the tender;

(iii) if the tenderer scoring the second highest points does not agree to a market related price, negotiate a market-related price with the tenderer scoring the third highest points or cancel the tender.

(c) If a market-related price is not agreed as envisaged in paragraph (b)(iii), the organ of state must cancel the tender.

IDENTIFICATION OF PREFERENCE POINT SYSTEM

Removed:

(1) An organ of state must, in the tender documents, stipulate—

a) the applicable preference point system as envisaged in regulations 4, 5, 6 or 7;

b) the specific goal in the invitation to submit the tender for which a point may be awarded, and the number of points that will be awarded to each goal, and proof of the claim for such goal.

(2) If it is unclear whether the 80/20 or 90/10 preference point system applies, an organ of state must, in the tender documents, stipulate in the case of—

(a) an invitation for tender for income-generating contracts, that either the 80/20 or 90/10 preference point system will apply and that the highest acceptable tender will be used to determine the applicable preference point system; or

(b) any other invitation for tender, that either the 80/20 or 90/10 preference point system will apply and that the lowest acceptable tender will be used to determine the applicable preference point system.

13. REMEDIES

(1) If an organ of state is of the view that a tenderer submitted false information regarding a specific goal, it must—

(a) inform the tenderer accordingly; and

(b) give the tenderer an opportunity to make representations within 14 days as to why the tender may not be disqualified or, if the tender has already been warded to the tenderer, the contract should not be terminated in whole or in part.

(2) After considering the representations referred to in subregulation (1)(b), the organ of state may, if it concludes that such information is false—

(a) disqualify the tenderer or terminate the contract in whole or in part; and

(b) if applicable, claim damages from the tenderer.

Short-Term Insurance

Point 6 Property excluded from external insurance 6.1 was amended:

Old version

6.1. All property owned by or leased to the Council, property held by the Council in trust and/or commission and/or custody and/or under Council's control and/or for which the Council is responsible must be insured except for the following which are specifically excluded as stipulated in the conditions of contract of the insurer:

New version

6.1. All property owned by or leased to the Council, property held by the Council in trust and/or commission and/or custody and/or under Council's control and/or for which the Council is responsible must be insured except for the following property which are excluded unless specifically insured and stated in the schedule:

Point 6 Property excluded from external insurance list was amended:

6.1.1. Dam Walls, Dam Contents, Canals, Viaducts, Reservoirs and Reservoir Contents

6.1.2. Pavilions, Sports Stadiums, Spectator Stands, Outdoor Sports Playing or Recreational Surfaces (Other Than Tennis Courts) Tartan Tracks (Unless Specifically Declared To Insurers)

Point 6 Property excluded from external insurance list was amended: (cont)

6.1.9. Driveways, pavements, outdoor parking surfaces

6.1.10. Roads, Road and Rail Bridges, Road and Rail Tunnels, Manhole Covers

Point 6.2 was added:

6.2. The following items are excluded from external insurance

6.2.1. Boundary and other walls and fencing which are not erected around the insured buildings, structures or public work premises.

6.2.2. Directors' liability cover

Point 7.2 was amended and should read as follow:

7.2. On the occurrence of any unknown event likely to give rise to a claim against the Council, the Director of the Department concerned must register the claim immediately on the collaborator Insurance claims model. The Insurance Unit shall notify the Council's insurer thereof.

Point 7.3 was amended and should read as follow:

7.3. The Director of the Department will receive a task requesting claims information to be completed. Included must be an estimate of the cost to repair or replace such damage or loss. Where applicable i.e. loss, theft, vehicle accident etc. the matter must be reported to the South African Police Service and a case number obtained.

Asset Management Policy

Definition 3.9 was amended and should read as follow:

3.9. "Coordinator" is someone which has the responsibility for handling the administration of assets in a specific location.

Definition 3.12 was inserted:

3.12. "Custodian" is the responsible person for managing the assigned assets in a specific location.

Annexure C

Theewaterskloof Municipality

SCHEDULE OF PROCUREMENT PLANS IN RESPECT OF ADVERTISED COMPETITIVE BIDS FOR THE 2026/2027 FINANCIAL YEAR FOR GOODS, SERVICES AND INFRASTRUCTURE PROJECTS IN EXCESS OF R 300 000 (INCLUDING ALL APPLICABLE TAXES)

Directorate	Tender Description	Project Name		Tender Number	IDP Reference	Strategic Objectives	Contract Owner	Contract Manager	Contract Administrator	Funding source	mSCOA Contig Code	Ward	Town	Est. Expenditure 2026/2027	Est. Expenditure 2027/2028	Est. Expenditure 2028/2029	Total Estimated Project Cost	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications (Only on Mondays)	Expected BSC	Expected Date Advertised	Expected Tender Closing Date	Validity Period in days	Expected Date for Technical Evaluation Submission	Expected BEC Date (2 weeks after Technical Evaluation Submission)	Expected BAC Date	Expiry of validity period	Expected Final Award Date	Expected Final Award Date
SECTION A: PROJECTS ON CAPITAL BUDGET FOR 2026/2027 & 2027/2028 & 2028/2029																															
		Technical Capital Projects																													
Technical		Upgrading R36 WTP	Upgrading				Henk Matthee	Nigel Kayser		IDG	07-7011-4-0033-2		Riversonderend	R 4 117 142.00	R 5 345 387.00	R 6 339 958.00	R 15 802 487.00														
Technical		Upgrading R36 WTP	Upgrading				Henk Matthee	Nigel Kayser		Capital Replacement Reserve	07-7011-4-0033-3		Riversonderend			R 4 727 908.00	R 4 727 908.00														
Technical		Upgrading Bonnievale WTW, phase 2	Upgrading	Previous EN21 11 2024/25			Henk Matthee	Nigel Kayser		IRG	07-3011-7-0090-4		Bonnievale	R 12 574 418.00	R -	R -	R 12 574 418.00														
Technical		Upgrading Bonnievale WTW, phase 2	Upgrading	Previous EN21 11 2024/25			Henk Matthee	Nigel Kayser		Capital Replacement Reserve	07-3011-7-0090-5		Bonnievale	R 3 039 897.00	R -	R -	R 3 039 897.00														
Technical		Upgrading Albertinia WTP, phase 2	Upgrading	ENG 26-2025 28 - Caneseed			Henk Matthee	Nigel Kayser		IRG	07-7011-7-0033-0		Villiersdorp	R 4 810 747.00	R -	R -	R 4 810 747.00														
Technical		Upgrading Villiersdorp WTP, phase 2	Upgrading				Henk Matthee	Nigel Kayser		Capital Replacement Reserve	07-7011-5-0033-0		Villiersdorp		R 5 820 594.00	R -	R 5 820 594.00														
Technical		Upgrading Villiersdorp WTP, phase 2	Upgrading				Henk Matthee	Nigel Kayser		Capital Replacement Reserve	07-7011-5-0033-4		Villiersdorp		R 4 594 956.00	R -	R 4 594 956.00														
Technical		Gustav Queen Water Supply phase 2	New				Henk Matthee	Nigel Kayser		IVG	07-7010-2-0024-2		Grabouw	R 1 563 102.00	R -	R -	R1 563 102.00														
Technical		Remedial Works to Damaged Pavilion at the Sportsground in Citrusdal	Upgrading	ENG 04-2025 28			Henk Matthee	Lester Parnell					Citrusdal																		
Technical		Design, Manufacture And Construction Of Structural Steel Portal Frame Structure – Grabouw Taxi Rank	Upgrading	ENG 06/2025 28			Henk Matthee	Lester Parnell		Capital Replacement Reserve/ Insurance	07-4110-2-0055-2		Grabouw	R 800 000.00			R800 000.00														
Technical		Design, Manufacture And Construction Of Structural Steel Portal Frame Structure – Grabouw Taxi Rank	Upgrading	ENG 06/2025 29			Henk Matthee	Lester Parnell		Capital Replacement Reserve	07-4110-2-0055-3		Grabouw	R 300 000.00			R300 000.00														
Technical		Upgrading Pine Lewe Park Sport ground, Phase 3	Upgrading	Not Applicable			Henk Matthee	Nigel Kayser	Calvin Swarts	IUG Own	07-7111-7-0021-3	10	Grabouw	R 4 858 000.00	R 1 100 000.00	R -	R5 758 000.00	01 February 2027	9	26 October 2027	20 July 2026	28 July 2026	09 August 2026	11 September 2026	90	15 September 2026	12 October 2026	16 December 2026	19 December 2026		
Technical		Bulk sewer provision to erf 313 housing development, Grabouw	New				Henk Matthee	Nigel Kayser		IUG	07-3010-2-0009-4		Grabouw	R 4 281 151.00		R -														
Technical		Bulk sewer provision to erf 313 housing development, Grabouw	New				Henk Matthee	Nigel Kayser		Capital Replacement Reserve	07-6010-2-0000-5		Grabouw	R 1 745 233.00			R1 745 233.00														
Technical		Viljoensdrift built supercorridors Steenbras upper: REV 3 (R1 Steenbras upper reservoir & supercorridor)	New				Henk Matthee	Nigel Kayser		IRG	07-7012-7-0001-3		Grabouw	R -	R 1 156 633.00	R 11 755 759.00	R12 913 392.00														
Technical		Leeubosch Bridging Dams Reservoir	New				Henk Matthee	Nigel Kayser		IVG	07-7013-5-0003-0		Villiersdorp	R -	R 1 156 225.00	R 10 341 965.00	R11 498 190.00														
Technical		Upgrade of the Ultra Filtration Plant in Genadendal	Upgrading				Henk Matthee	Nigel Kayser		IUG	07-7013-5-0024-0		Genadendal	R -	R 1 156 226.00	R 3 000 000.00	R4 156 226.00														
Electrical		Electrification TWK Area	Upgrading				Henk Matthee	Zachary Benjamin		INEP	07-7510-0-0000-0		Whole of Municipality	R 908 696.00	R 3 453 044.00	R 5 999 131.00	R10 760 871.00														
Electrical		Electrification TWK Area	Upgrading				Henk Matthee	Zachary Benjamin		Capital Replacement Reserve	07-7510-0-0000-3		Whole of Municipality	R 91 304.00	R 817 956.00	R 845 869.00	R1 755 129.00														
		Development																													
Housing			New				Nomso Baliso	Landile Litholi		Capital Replacement Reserve	07-2111-1-0012-0			R305 911.00			R305 911.00														
Housing		Caledon Remvasmaak - Phase 1	New				Nomso Baliso	Landile Litholi		Capital Replacement Reserve	07-2111-3-0012-0			R1 551 534.00			R1 551 534.00														
Housing		Villiersdorp Destiny Farm - Bans en Dell (Phase 1)	New				Nomso Baliso	Landile Litholi		Capital Replacement Reserve	07-2111-7-0012-0			R331 213.00			R331 213.00														
Housing		Bonnievale Beaumont - Phase 2 - Planning	New				Nomso Baliso	Landile Litholi		Human Settlements Development Grant In-Kind			Grabouw	R1 200 000.00			R1 200 000.00														
Housing		Greyton Erf 595 (538) (Yield reduced) (393)	New				Nomso Baliso	Landile Litholi		Human Settlements Development Grant In-Kind			Genadendal, Greyton	R1 000 000.00	R 16 000 000.00	R 15 400 000.00	R32 400 000.00														
Housing		Gysity Queen (500)	New				Nomso Baliso	Landile Litholi		Human Settlements Development Grant In-Kind			Grabouw	R1 000 000.00	R 20 000 000.00	R 16 000 000.00	R37 000 000.00														
Housing		Bothriver Beaumont (1046) (IRDP Services Ph 2 774)	New				Nomso Baliso	Landile Litholi		Human Settlements Development Grant In-Kind			Bothriver	R1 000 000.00	R 20 640 000.00	R 20 640 000.00	R42 280 000.00														
Housing		Greater Grabouw	New				Nomso Baliso	Landile Litholi		Informal Settlements Upgrading Partnership Grant In-Kind			Grabouw	R100 000.00	R 5 985 000.00	R 5 000 000.00	R11 085 000.00														
Housing		Grabouw Iraq (456)	New				Nomso Baliso	Landile Litholi		Informal Settlements Upgrading Partnership Grant In-Kind			Grabouw	R22 000 000.00			R22 000 000.00														
Housing		Grabouw Hillside (321) (102 + 219)	New				Nomso Baliso	Landile Litholi		Informal Settlements Upgrading Partnership Grant In-Kind			Grabouw	R1 000 000.00	R 6 680 000.00		R7 680 000.00														
Housing		Villiersdorp Destiny Farm (1123)	New				Nomso Baliso	Landile Litholi		Informal Settlements Upgrading Partnership Grant In-Kind			Villiersdorp	R50 417 000.00	R 16 583 000.00		R67 000 000.00														
Housing		Caledon Remvasmaak (1014)	New				Nomso Baliso	Landile Litholi		Informal Settlements Upgrading Partnership Grant In-Kind			Caledon	R11 000 000.00	R 16 500 000.00	R 15 000 000.00	R42 500 000.00														
Housing		Roodakke (1054)	New				Nomso Baliso	Landile Litholi		Informal Settlements Upgrading Partnership Grant In-Kind			Grabouw	R500 000.00			R500 000.00														
Housing		Riversonderend Joelsdou Ext	New				Nomso Baliso	Landile Litholi		Human Settlements Development Grant In-Kind			Riversonderend		R 1 500 000.00		R1 500 000.00														
Housing		Bothriver Beaumont (1046) (IRSP Services Ph 272)	New				Nomso Baliso	Landile Litholi		Informal Settlements Upgrading Partnership Grant In-Kind			Bothriver		R 4 000 000.00	R 4 000 000.00	R8 000 000.00														
LED		Thusong Market and Taxi Rank - Upgrade (Planning and Designs)	Upgrading				Nomso Baliso	Elmie Lotriet		INEP	07-2116-3-0055-1			R700 000.00			R700 000.00														
		Inventory												R964 500.00		R964 500.00														

Acting CFO : Financial Services		A Rafdien					Director: Technical Services	H Matthee	Director: Corporate	GW Hermanus	Director: Economic Development and Planning	N Baliso	Director: Community Services	W Solomons	Manager: IDP		Name of Acting Accounting Officer/ Delegated Official	GW Hermanus													
Signature:							Signature:				Signature:		Signature:		Signature:		Signature of Accounting Officer / Delegated Official														
Date:							Date:				Date:		Date:		Date:		Date:														

Theewaterskloof Municipality

SCHEDULE OF PROCUREMENT PLANS IN RESPECT OF ADVERTISED COMPETITIVE BIDS FOR THE 2026/2027 FINANCIAL YEAR FOR GOODS, SERVICES AND INFRASTRUCTURE PROJECTS IN EXCESS OF R 300 000 (INCLUDING ALL APPLICABLE TAXES)

Directorate	Project Name / Tender Description	Tender Number	IDP Reference	Strategic Objectives	Contract Owner	Contract Manager	Contract Administrator	Funding source	mSCOA Costing Code	Ward	Town	Est. Expenditure 2026/2027	Est. Expenditure 2027/2028	Est. Expenditure 2028/2029	Total Estimated Project Cost	Planned Start Date of new contract	Contract period in months (New contract)	Planned Completion Date of new contract	Expected submission date of Specifications (Only on Module 1)	Expected BSC	Expected Date Advertised	Expected Tender Closing Date	Validity Period in days	Expected Date for Technical Evaluation Submission	Expected BEC Date (2 weeks after Technical Evaluation Submission)	Expected BAC Date	Expiry of validity period	Expected Final Award Date	Expected Final Award Date
SECTION A: PROJECTS ON CAPITAL BUDGET FOR 2026/2027 & 2027/2028 & 2028/2029																														
Technical Cluster	Technical Central Projects / Competitive Bidding																													
Technical	Provision of Services, Taking of Water and Sewerage Samples, Analysis, and Monitoring of Wastewater Collection, Reticulation& Distribution Systems, Sinkboom, Greyton, Riviersonderend and Villiersdorp for the Period from 01 July 2026 to 30 June 2029	ENG 01 2026 27			Hans Matthee	Ajoleen Hampton / Roxanne Mulungisi		Own	[illegible]		Whole of Municipality	R [illegible]	R [illegible]	R 815 [illegible]		26 07 01	36	30 06 2029		Tuesday, 17 February 2026	Monday, 16 March 2026	Tuesday, 07 April 2026	120	24 03 2026					
									[illegible]			R [illegible]	R [illegible]	R 1 [illegible]																
Technical	Provision of Reticulating Services in Grabouw, Villiersdorp, Botrivier, Greyton and Riviersonderend for the Period from Date of Appointment to 30 June 2029	ENG 02 2026 27			Hans Matthee	Jeremy Pinto		Own	01 3510 7 7599 9		Whole of Municipality	R 945 583.00	R 983 396.00	R 1 022 724.00		26 07 02	36	30 06 2029		19 March 2026	Thursday, 19 March 2026	Friday, 10 April 2026	120	10 04 2026					
									01 3510 7 7599 0			R 652 972.00	R 679 287.00	R 706 148.00																
									01 3510 5 7599 9			R 377 471.00	R 388 578.00	R 399 113.00																
									01 3510 4 7599 0			R 96 458.00	R 100 316.00	R 104 329.00																
									01 3510 5 7599 0			R 106 245.00	R 110 495.00	R 114 915.00																
Electricity	Tender for Labour Cost, Standby and Maintenance in Theewaterskloof Municipal Areas for the Period from 01 July 2026 until 30 June 2029				Hans Matthee	Z Benjamin		Own			Whole of Municipality																			
Electricity	Medium Voltage Switchgear Maintenance and Emergency Repair Work for Theewaterskloof Municipality's Electrical Area of Supply for a Period from Date of Appointment to 30 June 2029	ELEC 01 2026 27			Hans Matthee	Z Benjamin		Own	01 7510 9 7558 9		Whole of Municipality	R 280 000.00	R 364 000.00	R 378 560.00		26 07 02	36	30 06 2029		Tuesday, 10 March 2026	Thursday, 19 March 2026	Friday, 10 April 2026	155						
									01 7510 9 7558 9			R 300 000.00	R 312 000.00	R 324 480.00																
									01 7510 5 7558 9			R 250 000.00	R 260 000.00	R 270 400.00																
									01 7515 4 7558 9			R 300 000.00	R 312 000.00	R 324 480.00																
									01 7515 5 7558 9			R 300 000.00	R 312 000.00	R 324 480.00																
Electricity	Supply and Delivery of Electrical Material - Store Items from Date of Appointment to 30 June 2029	ELEC 02 2026 27			Hans Matthee	Z Benjamin		Own	01 7510 4 9625 9		Whole of Municipality	R 5 850.00	R 6 084.00	R 6 327.00		26 07 03	36	30 06 2030		Tuesday, 10 March 2026	Friday, 20 March 2026	Friday, 10 April 2026	120						
									01 7510 3 9625 9			R 15 000.00	R 15 600.00	R 16 224.00																
									01 7510 1 9625 9			R 50 000.00	R 52 000.00	R 54 080.00																
									01 7510 3 9625 1			R 243 400.00	R 253 136.00	R 263 261.00																
									01 7511 5 9625 9			R 75 120.00	R 78 125.00	R 81 250.00																
									01 7511 4 9625 9			R 36 792.00	R 38 170.00	R 39 697.00																
									01 7511 5 9625 9			R 94 728.00	R 98 517.00	R 102 458.00																
	Electrical Formal Written Quotations (TWK 2)																													
Electrical	Monitoring of Voltage Quality Recorders on Five (5) Existing Voltographic Vecta 111 for the Period from 1 July 2026 to 31 June 2027				Hans Matthee	M Theunissen		Own	01 7510 0 7558 0		Whole of Municipality	R350 000.00																			
	Development - Competitive Projects																													
Property Development	The Sale of Erf 911 Riviersonderend for Business Purposes	TPM 05 2025 26				Edward Wessels		Income														Wednesday, 14 March 2026	Friday, 10 April 2026	120						
	Community - Competitive Bidding																													
Community	Supply and Delivery of Construction Materials from Date of Appointment to 30 June 2029	COMM 05 2025 26			Jan Barnard			Own	Various votes		Whole of Municipality	Various amounts																			
Community	Supply and Delivery of Black Bags for the Period from Appointment Date to 30 June 2026				Jan Barnard			Own	Various votes		Whole of Municipality	Various amounts																			
Community	Supply and Delivery of Building Material for the Period from Date of Appointment to 30 June 2029				Jan Barnard			Own	Various votes		Whole of Municipality	Various amounts																			
Community	Supply and Delivery of Pipes and Fittings from Date of Appointment to 30 June 2029				Jan Barnard			Own	Various votes		Whole of Municipality	Various amounts																			
Community	Maintenance and Repairs of Water and Wastewater Infrastructure Equipment for a Period from Date of Appointment to 30 June 2029				Jan Barnard			Own	Various votes		Whole of Municipality	Various amounts																			
Community	Supply and delivery of PPE from date of a appointment to 30 June 2029				Jan Barnard			Own	Various votes		Whole of Municipality	Various amounts																			
Community	Supply and Delivery of yellow plant from date of a appointment to 30 June 2029				Jan Barnard			Own	Various votes		Whole of Municipality	Various amounts																			
Community	Supply and Delivery of Khaeke Grid				Jan Barnard			Own	01 5510 1 9625 0		Caledon	R100 000.00	R104 000.00	R108 160.00																
Community					Jan Barnard			Own	01 5510 2 9625 0		Grabouw	R300 000.00	R312 000.00	R324 480.00																
Community					Jan Barnard			Own	01 5510 3 9625 0		Villiersdorp	R105 000.00	R109 200.00	R113 568.00																
Public Safety	Supply, Implementation and Management of a Computerized Traffic Contravention Management System (TCMS) with Call Centre Module for the Processing of Traffic – and Law Enforcement Offences and the Provision of Operational Support and Maintenance from the Date of Appointment				Jan Barnard			Revenue	Various votes		Whole of Municipality	Various amounts																			
Public Safety	The Provision of Security Services for Theewaterskloof Municipality Including Alarm Installation, Monitoring and Response from Date of Appointment				Jan Barnard			Own	Various votes		Whole of Municipality	Various amounts																			
	Community - Formal Written Quotations (TWK 2)																													
Community	Cutting of grass in Riviersonderend for a period from date of appointment until 30 June 2027				Jan Barnard	A Wessels		Own	01 3117 4 7020 0		Whole of Municipality	R51 750.00	R53 820.00	R56 973.00																
Community	Cleaning and Clearing of Viljoensdorp Cemeteries on a Quarterly Basis From 01 July 2026 until 30 June 2027				Jan Barnard	JC Mong		Own	01 3121 5 7571 0		Whole of Municipality	R280 000.00	R291 200.00	R302 848.00																
Community	Cleaning of Direct, Around Toilets, Illegal Dumping Areas in Informal Formal Areas) Including Waterways) From 01 July 2026 until 30 June 2027 as a Weekly Basis in Villiersdorp				Jan Barnard	JC Mong		Own	Various votes		Whole of Municipality	Various amounts																			
Community	Cutting of Grass and Cleaning the Areas in Various Locations in Viljoensdorp on a Monthly Basis) from 01 July 2026 to 30 June 2027				Jan Barnard	JC Mong		Own	01 3117 1 7020 0		Whole of Municipality	R50 000.00	R52 000.00	R54 080.00																
Public Safety	Hosting of Repeater Equipment - Monthly Rental - IP Connectivity Between Sites - Monthly Rental. DMR Radio Equipment Maintenance Requirement for Theewaterskloof Municipality Deployment Public Safety from 01 July 2026 to 30 June 2029.				Jan Barnard	R Hendricks		Own	01 3125 1 9899 0		Whole of Municipality	R50 000.00	R52 000.00	R54 080.00																
	Corporate - Competitive Bidding																													
ICT	The Appointment of Fibre Internet Service Provider for all Theewaterskloof Municipal Sites, as and when required from 01 July 2026 until 30 June 2029				GW Hermanus			Own	01 1115 9 9572 4		Whole of Municipality	R1 400 000.00	R1 456 000.00	R1 514 240.00																
ICT	Hosting and Maintenance of Theewaterskloof Municipality's Website from 01 July 2026 until 30 June 2029				GW Hermanus			Own	01 1115 9 9569 9		Whole of Municipality	R120 000.00	R124 080.00	R128 051.00																
ICT	Licencing Fees of all Windows, Anti Virus, ect needs				GW Hermanus			Own	01 3125 5 9569 9 01 1115 9 9569 9		Whole of Municipality	70 000 2 000	72 800 2 080	75 712 2 163																
Corporate Services	Appointment of a service provider to provide training from the date of appointment until 29 June 2026	COR 05 2025 26			GW Hermanus	L Dreyne		Own	Various votes		Whole of Municipality	Various amounts																			
Corporate Services	Group Assurance for the period from 1 July 2026 to 30 June 2029	COR 02 2026 27			GW Hermanus	Charles Fisher		Own	Various votes		Whole of Municipality	Various amounts									Tuesday, 28 April 2026	Friday, 08 May 2026	Friday, 12 June 2026	120						
	Corporate - Formal Written Quotations (TWK 2)																													
Corporate Services	Translation of Documents from Afrikaans to English and Vice Versa for Theewaterskloof Municipality for the Period from 01 July 2026 to 30 June 2027	AOR 01 2026 27			GW Hermanus	Mariejie Faul		Own	01 1111 0 7043 1		Whole of Municipality	R10 000.00	R10 400.00	R10 816.00																
Corporate Services	DELIVERY STOCK TO THE HEAD OFFICE OF THEEWATERSKLOOF MUNICIPALITY FOR THE PERIOD ENDING 30 JUNE 2027	AOR 03 2026 27			GW Hermanus	Mariejie Faul		Own	01 1110 9 9510 1		Whole of Municipality	R100 000.00	R104 000.00	R108 160.00																
Corporate Services	Appointment of a Panel of Service Providers to Supply and Deliver Stationary for the Directorate Corporate Services at the Head Office of Theewaterskloof Municipality for the Period 01 July 2026 to 30 June 2027	AOR 02 2026 27			GW Hermanus	Mariejie Faul		Own	01 1110 9 9510 5		Whole of Municipality	R300 000.00	R312 000.00	R324 480.00																
Corporate Services	Conclusion of Maintenance Agreements for Forty (40) Bizhub Photocopiers in Various Offices of Theewaterskloof Municipality for the Period 01 July 2026 to 30 June 2029				GW Hermanus	Mariejie Faul		Own	01 1110 9 7572 1		Whole of Municipality	R192 581.00	R200 284.00	R208 295.00																
	Finance - Competitive Bidding																													
Finance	Prepaid Electricity				A Riddles	J Van Niekerk		Own	01 1510 9 7504 4		Whole of Municipality	R1 400 000.00	R1 456 000.00	R1 514 240.00																
Finance	Bill Payments	FIN 02 2026 27			A Riddles	J Van Niekerk		Own	01 1510 9 7504 7		Whole of Municipality	R1 200 000.00	R1 248 000.00	R1 297 920.00																
Finance	Complete Infrastructure Asset Verification from 01 July 2026 to 30 June 2029	FIN 03 2026 27			A Riddles	J Dyson		Own	01 1520 9 9871 0		Whole of Municipality	R1 500 000.00																			
	Finance - Formal Written Quotations (TWK 2)																													
Finance	Vetting System (Suppliers consumers)	FI 01 2026 27			A Riddles	J Van Niekerk		Own	01 1510 9 7504 8		Whole of Municipality	R231 242.00	R240 092.00	R239 296.00																
Finance	Debt Collection				A Riddles	J Van Niekerk		Own	01 1510 9 7505 0		Whole of Municipality	R300 000.00	R312 000.00	R324 480.00																

Acting CFO : Financial Services	A Riddles				Director: Technical Services	H Matthee	Director: Corporate	GW Hermanus	Director: Economic Development and	N Baloo	Director: Community Services	W Solomons	Manager: IDP		Name of Acting Accounting Officer / Delegated Official	GW Hermanus													
Signature:					Signature:				Signature:		Signature:		Signature:		Signature of Accounting Officer / Delegated Official														
Date:					Date:				Date:		Date:		Date:		Date														

Annexure D

INCA
Portfolio Managers

THEEWATERSKLOOF MUNICIPALITY

LTFP Update 2026

Theewaterskloof
Municipality







Prepared by
INCA Portfolio Managers
April 2026

REPORT OVERVIEW – INTRODUCTION AND BACKGROUND

The Theewaterskloof Municipality appointed INCA Portfolio Managers in 2019 to develop a Long-Term Financial Plan (LTFP). The deliverable of that assignment was a report entitled *Theewaterskloof; Long-Term Financial Plan: 2018/19 – 2027/28*; July 2019. This April 2026 update aims to update the LTFP based on the latest available information, and report on the findings.

A Long-Term Financial Plan (LTFP) is a strategic financial management tool that provides a forward-looking assessment of a municipality's financial position, sustainability, and capacity to deliver services over an extended planning horizon that spans beyond the 3-year budget cycle. The LTFP, underpinned by IPM's Long-Term Financial Model (LTFM), aims to provide a framework for the municipality to remain financially sustainable over the long-term and thus in a position to execute on its core mandate of providing services to its communities.

The Long-Term Financial Plan plays a critical role in informing the budget process. It serves as the financial foundation upon which the MTREF is developed, ensuring that short and medium-term financial decisions are consistent with long-term sustainability. Key assumptions from the LTFP, including revenue growth rates, operating cost drivers, capital funding strategies, and debt affordability limits, guide budget preparation and scenario analysis. In this way, the LTFP enhances the credibility of the budget by grounding it in realistic projections and clearly defined financial constraints.

A summary of the demographic, economic and household infrastructure perspective was updated with the latest available information as published by S&P Global Market Intelligence. The historic financial analysis was updated with the information captured in the municipality's audited financial statements of 30 June 2025 along with the Tabled Budget for FY2026/27. The LTFM, as institutionalised in Theewaterskloof Municipality, was populated and run with this latest information, and the outcome thereof is reported herein.

EXECUTIVE SUMMARY

Theewaterskloof LM's financial position has deteriorated significantly in recent years. Based on historic financial data, the liquidity position of TWK began declining sharply from FYE2020/21, evidenced by the liquidity ratio decreasing from 1.82:1 to 0.33:1 in the most recent financial year (FYE2024/25). Similarly, cash generated from operations has reflected deficits in the three most recent financial years, with the last surplus recorded in FYE2021/22 at R32.98 million. In the following year, FYE2022/23, this shifted to a deficit of R89.5 million, with the most recent year, FYE2024/25, reflecting a deficit of R54.4 million. A similar trend is observed in both the accounting surplus and the total operating surplus, which began deteriorating significantly from FYE2021/22. However, a more encouraging trend has emerged in the most recent financial year. In FY2024/25, the accounting surplus, albeit primarily attributed to significant rises in capital grants, improved from a deficit of R109.1 million (FYE2023/24) a surplus of R58.55 million. Likewise, the total operating surplus (excl. capital grants) improved from a deficit of R187.1 million to a smaller deficit of R44.87 million. Finally, the collection rate was calculated at 88% for FY2024/25.

Analysis of the Tabled Budget for the period FY2026/27-FY2028/29 suggests that TWK has considered historic performance levels and has tabled a realistic and achievable budget. The MTREF Case aims to assess the long-term financial model outcomes prior to making any adjustments to the current MTREF. In doing so, the MTREF Case maintains the status quo for metrics such as repairs and maintenance expenditure, distribution losses and creditors days. No adjustments were made to the operating or capital budgets, while the base year collection rate was adjusted to 83% to match the budget. It has been maintained at this level throughout the planning period. The LTFM forecasts notable improvements in financial performance and cash generation, which is expected to result in a strengthened liquidity position. Cash and cash equivalents are expected to grow significantly, with the minimum liquidity requirement of 2-months operating expenditure forecast to be met from FY2028/29 onwards. This is, however, underpinned by noteworthy growth in creditors as well as insufficient repairs and maintenance expenditure. These remain the predominant concerns presented in the otherwise sustainable MTREF Case outcome.

The MTREF Case informs the Base Case through allowing key weaknesses to be identified and then addressed through the Base Case assumptions. These assumptions must remain realistic and achievable whilst aiming to address these weaknesses and ultimately improve the financial situation. These assumptions have been made with the long-term stabilisation of the liquidity position as the priority. The Base Case presents a sustainable long-term outcome, characterised by a healthy liquidity position and improved asset management through adequate repairs and maintenance expenditure. While liquidity pressures are expected to remain over the short-term, the long-term outcome remains healthy. Cash and cash equivalents are reduced from the MTREF Case, primarily due to accelerated payment of creditors and the significant increase in repairs and maintenance expenditure. Looking at creditors, a notable reduction is expected over the period FY2025/26-FY2030/31, during which the creditors balance is expected to reduce to R55.0 million from R237.7 million at FYE2025/26. Thereafter marginal growth is expected, with the planning period end creditors balance forecast at R66.1 million. This underpins the healthy long-term liquidity position.

The increase in repairs and maintenance expenditure in the Base Case is significant. The Base Case brings TWK's repairs and maintenance expenditure in line with NT's recommendation of 8% of PPE & IP over 8 years. This is expected to result in an additional R588.3 million in operational repairs and maintenance expenditure over the planning period, relative to the MTREF Case. R99.4 million in additional expenditure is expected over the MTREF period. The extent of this increase results in reduced financial performance relative to the MTREF Case, particularly beyond the MTREF period, however, the returns to be derived

from implementing a proactive asset management strategy are likely to be reflected in improved levels of service delivery and thus outweigh the reduced financial performance.

The capital investment programme includes limited own cash utilisation over the short-term, in order to promote the stabilisation of the liquidity position. Once liquidity improves, the municipality can begin to accelerate its capital investment programme through own cash utilisation. This, along with increased operational repairs and maintenance expenditure, should underpin a proactive asset management strategy and provide returns in the form of reduced distribution losses and improved levels of service delivery.

The Base Case also responds to the key elements in Financial Recovery Plan which have a direct impact on long-term financial sustainability. It presents a sustainable long-term outcome that prioritises the stabilisation of the liquidity position and also addresses the key weaknesses identified in the MTREF Case, being forecast growth in creditors and insufficient repairs and maintenance expenditure. The long-term liquidity and cash position remains healthy and sets the municipality up to begin shifting focus from "weathering the storm" to implementing projects that aim to stimulate the local economy and ultimately expand the LM's revenue base. This will set the municipality up to remain financially sustainable over the long-term.

BASE CASE ASSUMPTIONS

The Base Case seeks to improve the previously mentioned outcomes through the incorporation of the following adjustments, with the results presented in the long-term financial model outcomes on the following page, followed by comparative graphs:

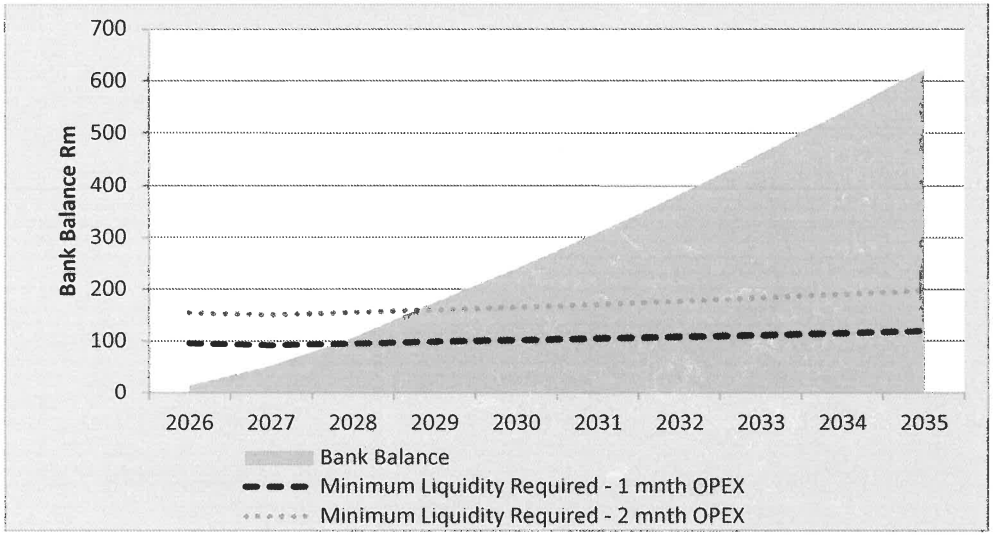
1. The collection rate is assumed to increase to 88% over 5 years (from 83%).
2. An operating expenditure cut of 1.5% was assumed.
3. Salary increases beyond the MTREF are capped at 1.25% above CPI.
4. Creditors days were reduced to 45 days over 6 years (from 260 days).
5. Repairs and maintenance expenditure was increased to 8% of PPE & IP over 8 years (from 1.44%).
6. The MTREF capital investment programme was adjusted as follows:
    - MTREF Year 1 - FY2026/27: **R39.7 million** (Budget: R41.7 million)
    - MTREF Year 2 - FY2027/28: R41.4 million (Budget: R41.4 million)
    - MTREF Year 3 - FY2028/29: R42.7 million (Budget: R42.7 million)
    - Growth beyond the MTREF period is assumed at 10% p.a.
7. No borrowing to finance capital expenditure over the planning period was assumed.
8. Tariff increases were maintained as put forward in the Budget Document.
9. Electricity and water distribution losses were maintained at 3.7% & 16.2% respectively.

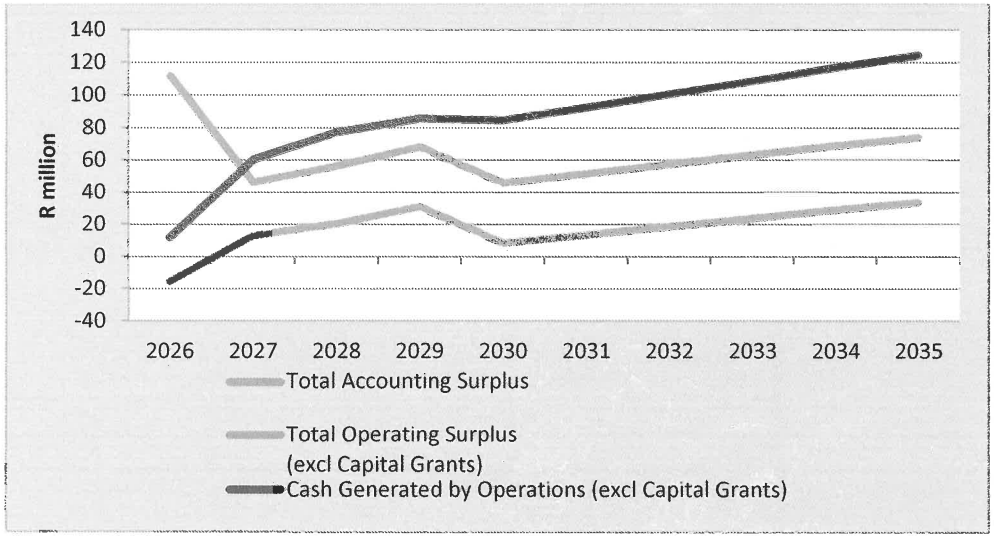
LONG-TERM FINANCIAL MODEL OUTCOMES

Based on these assumptions, key outcomes for the 10-year planning period are as follows:

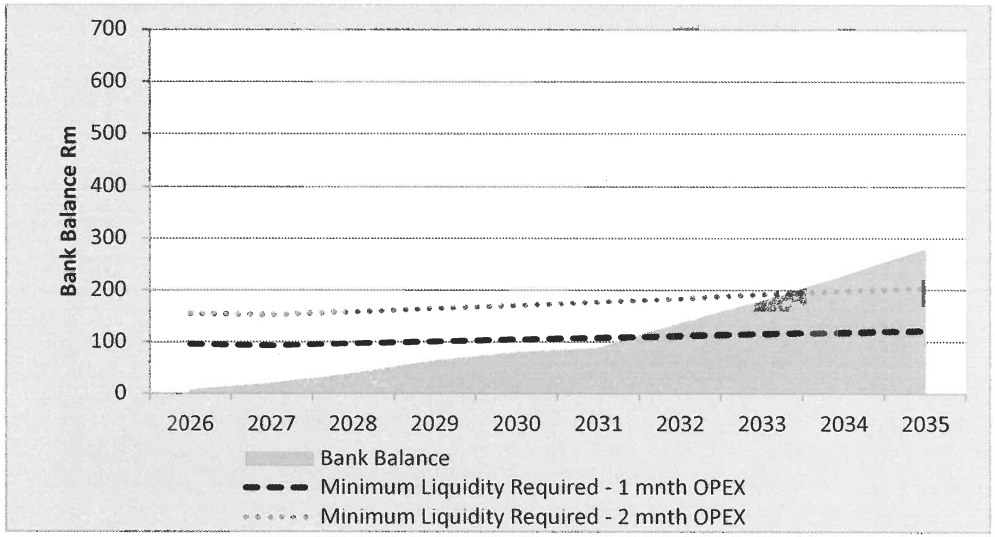
Outcome	MTREF Case	Base Case
Average annual % increase in Revenue	4,1%	4,0%
Average annual % increase in Expenditure	4,2%	4,2%
Accounting Surplus accumulated during Planning Period (Rm)	R 641	R 541
Operating Surplus accumulated during Planning Period (Rm)	R 172	R 73
Cash generated by Operations during Planning Period (Rm)	R 861	R 497
Average annual increase in Gross Consumer Debtors	11,6%	8,7%
Capital investment programme during Planning Period (Rm)	R 600	R 578
External Loan Financing during Planning Period (Rm)	R 0	R 0
Cash and Cash Equivalents at the end of the Planning Period (Rm)	R 621	R 280
No of Months Cash Cover at the end of the Planning Period (Rm)	7,7	3,3
Liquidity Ratio at the end of the Planning Period	1,9 : 1	3,1 : 1
Gearing at the end of the Planning Period	2,2%	2,3%
Debt Service to Total Expense Ratio at the end of the Planning Period	2,9%	1,4%

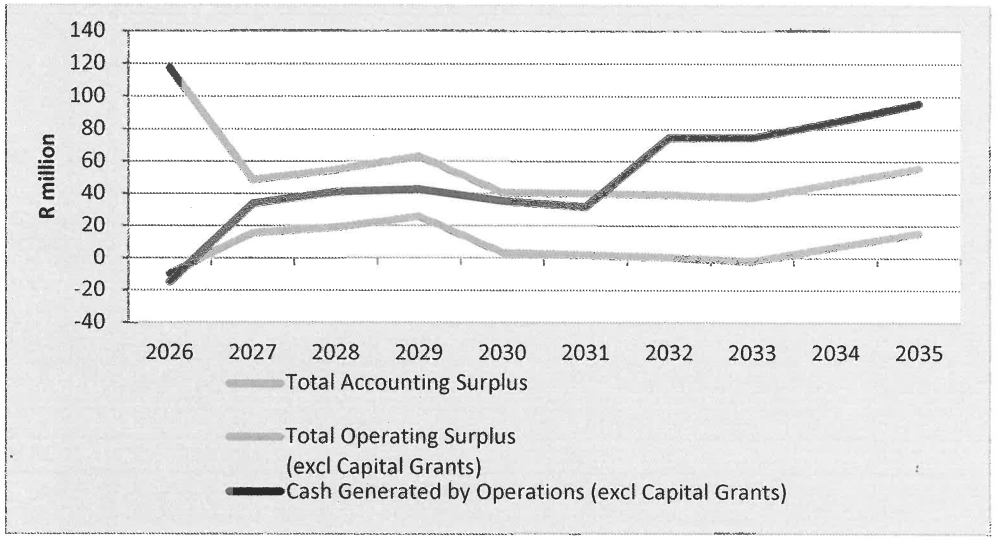
MTREF Case Scenario



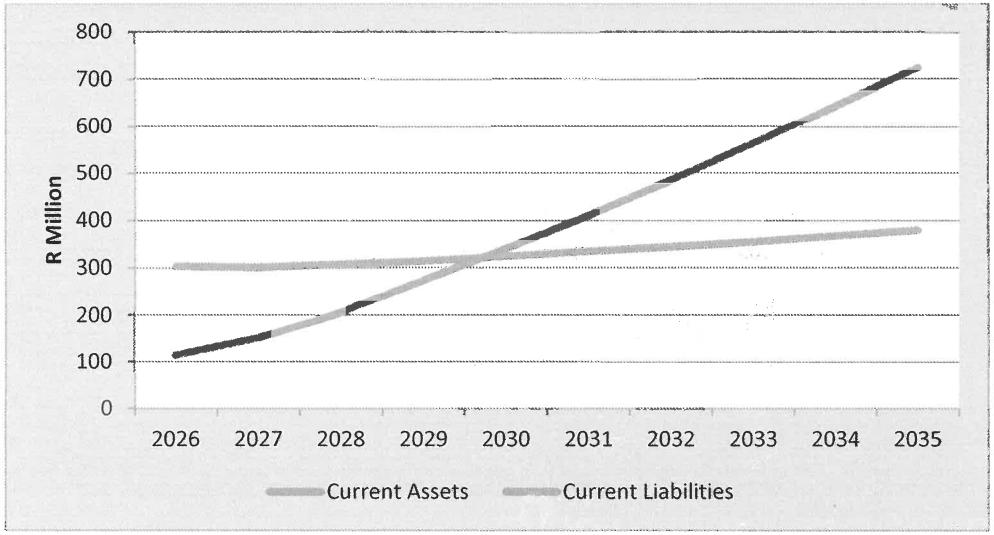


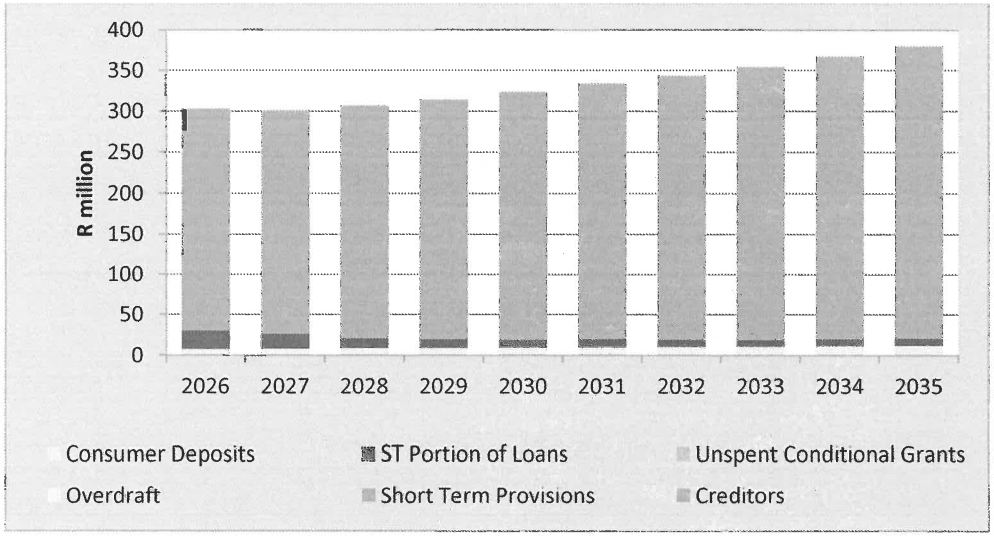
Base Case Scenario



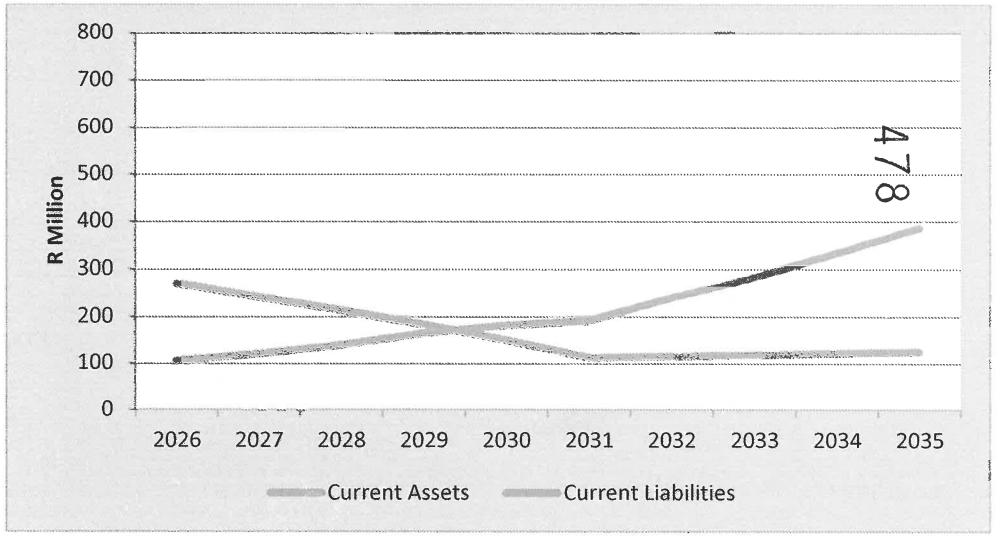


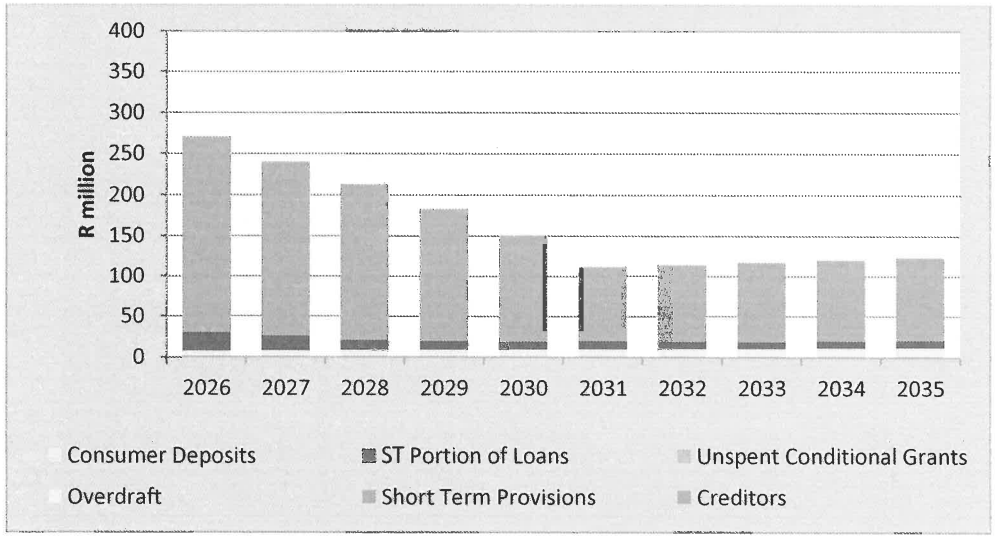
MTREF CASE SCENARIO



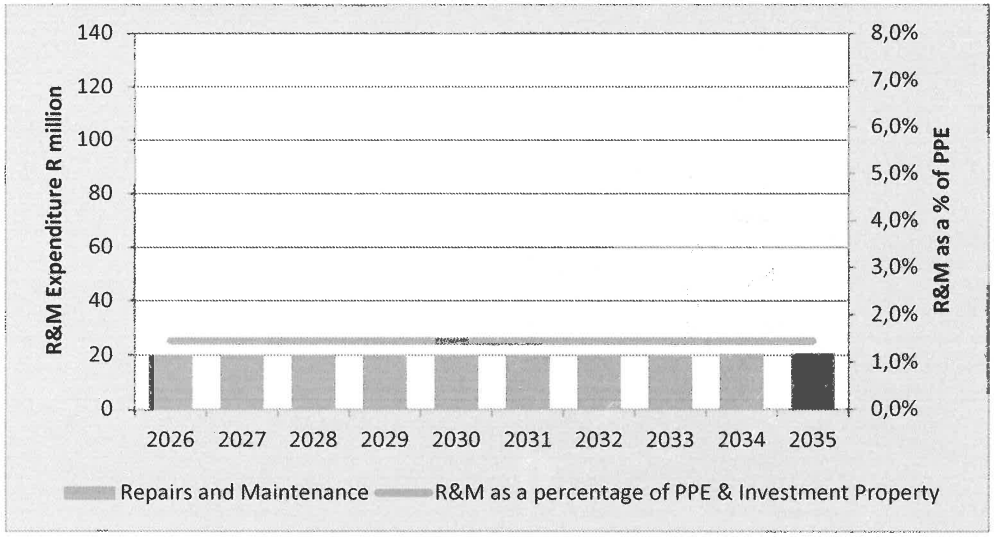


BASE CASE SCENARIO

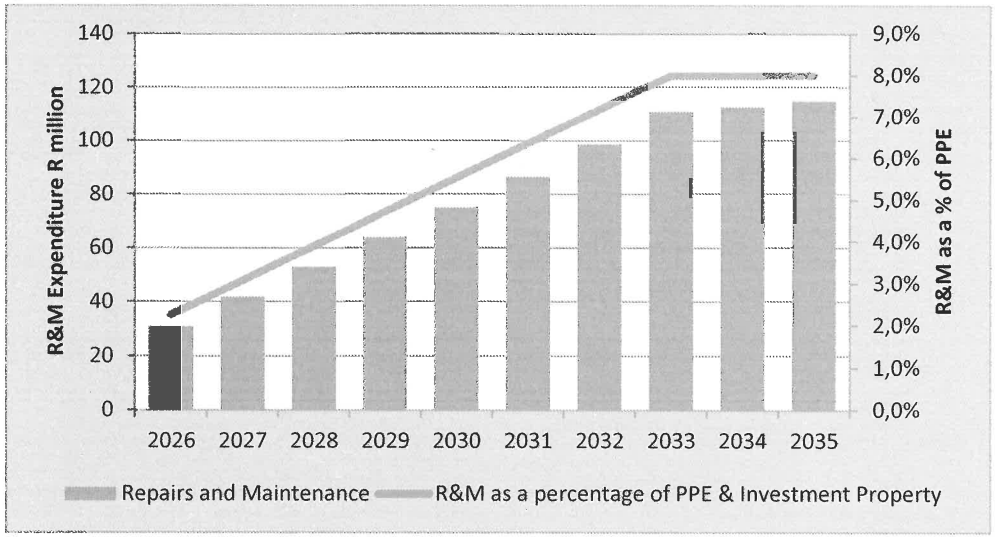


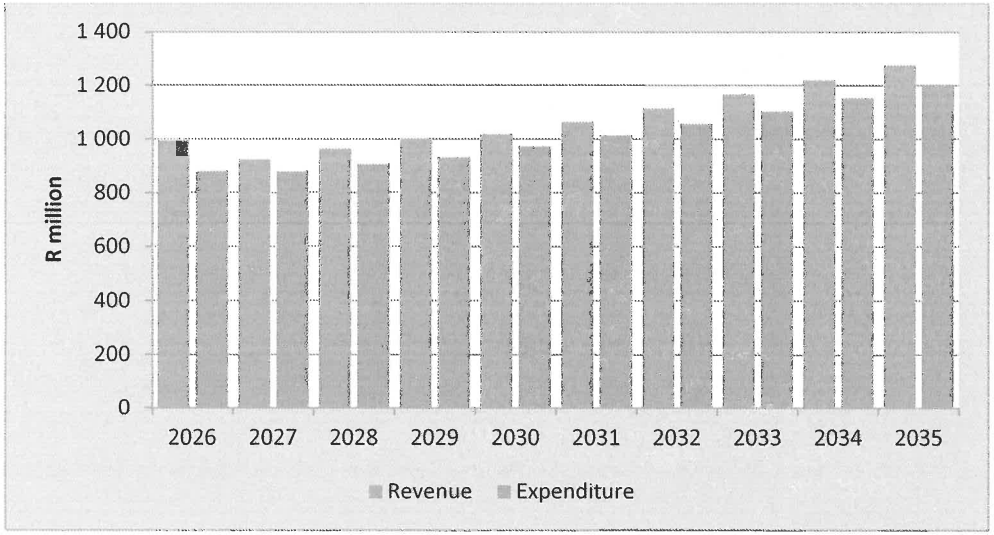


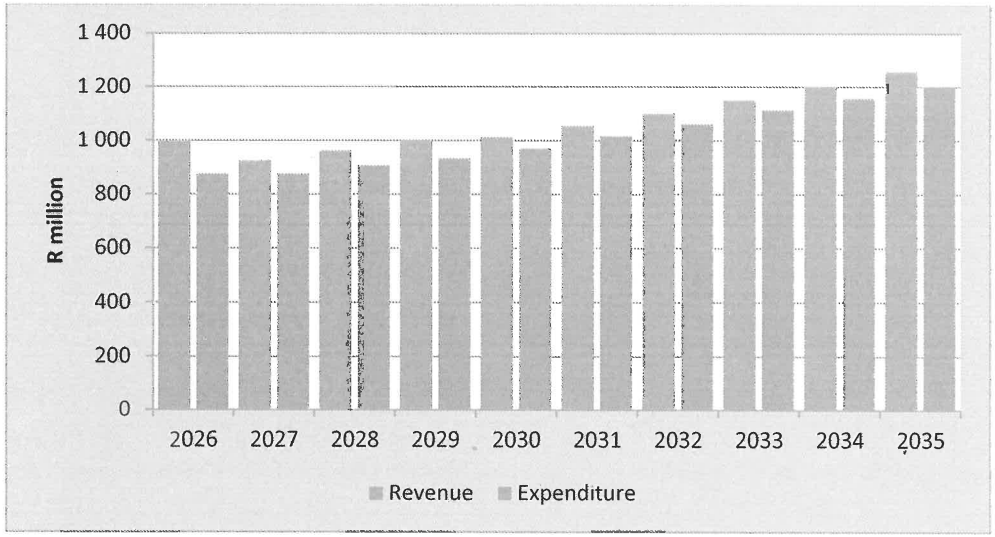
MTREF CASE SCENARIO



BASE CASE SCENARIO







CAPEX AFFORDABILITY & FUNDING MIX

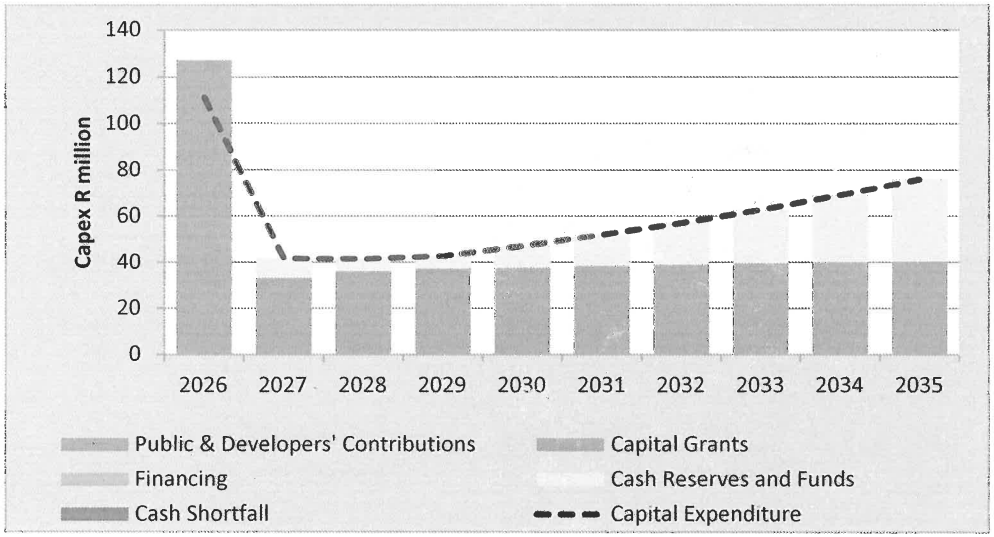
BASE CASE 10-YEAR CAPITAL FUNDING MIX

Source	Rm	%
Public & Developers' Contributions	91	16 %
Capital Grants	377	65 %
Financing	0	0 %
Cash Reserves and Funds	146	25 %
Cash Shortfall	0	0 %
Capital Expenditure	**578**	**100 %**

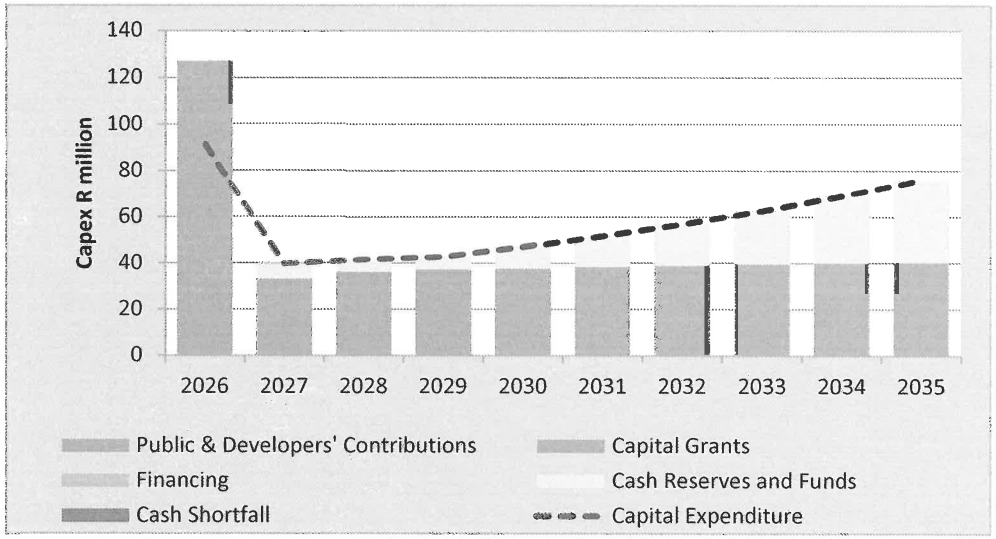
BASE CASE DISTRIBUTION OF FUTURE CAPITAL FUNDING (R'M)

R'm	Total	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Public & Developers' Contributions	**91**	91	0	0	0	0	0	0	0	0	0
Capital Grants	**377**	36	33	36	37	38	38	39	40	40	40
Financing	**0**	0	0	0	0	0	0	0	0	0	0
Cash Reserves and Funds	**146**	0	6	5	6	9	14	18	23	29	36
Cash Shortfall	**0**	0	0	0	0	0	0	0	0	0	0
Capital Expenditure	**578**	91	40	41	43	47	52	57	63	69	76

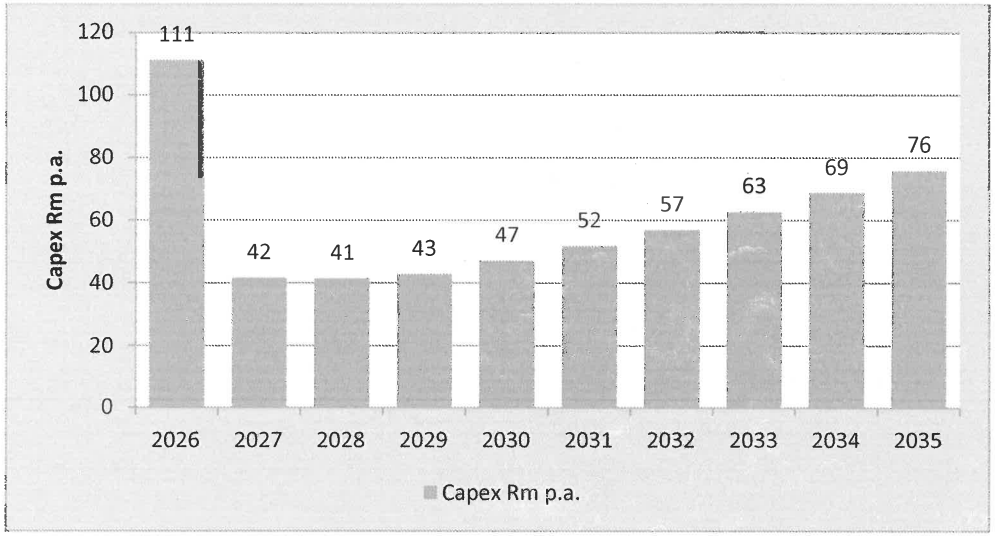
MTREF Case Capital Funding Mix



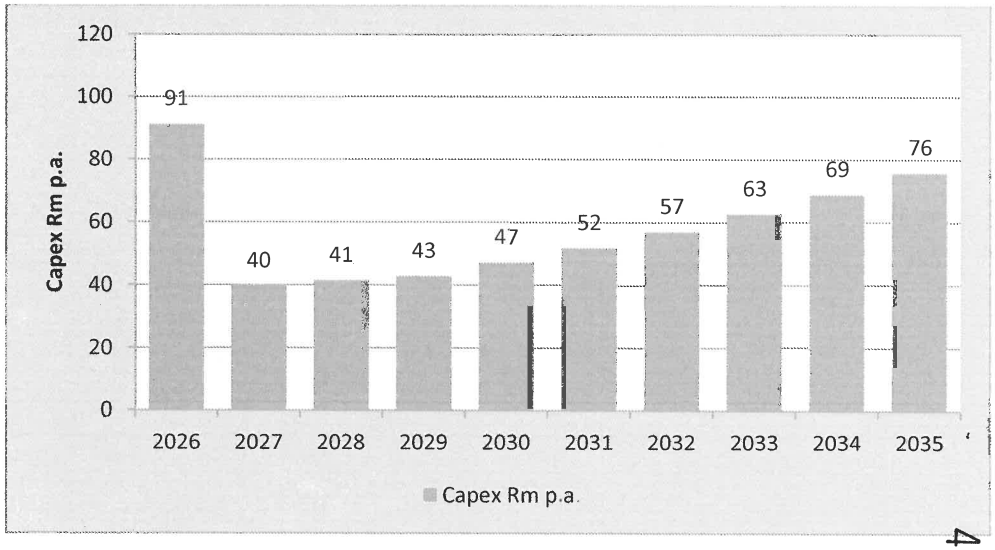
Base Case Capital Funding Mix



MTREF Case Annual Capital Expenditure



Base Case Annual Capital Expenditure



KEY TAKEAWAYS

The Base Case allows for a situation where:

- The LM's cash reserves increase progressively to over R280 million by FYE2034/35, whilst prioritising faster creditor payments and increased repairs and maintenance expenditure.
- The liquidity ratio improves to exceed a one-to-one ratio of current assets to current liabilities, reaching an estimated 3.1 by FYE2034/35 compared to 1.9 under the MTREF Case.
- An upward trend is observed in the accounting surplus and cash generated from operations (excluding capital grants) , together with operating surpluses (also excluding capital grants) expected throughout the planning period except for FY2026/27.
- The municipality's reputation is expected to improve alongside gradually declining liabilities as creditor repayment practices are strengthened.

CONCLUSIONS & RECOMMENDATIONS

CONCLUSIONS:

- Though improvements were noted during FY2024/25, TWK currently still finds itself in an unsustainable financial position.
- The improved financial performance observed during FY2024/25 must continue with the movement into an operating surplus position a key priority for the municipality.
- Collection rates must be maintained above 88% with further improvements targeted in future.

RECOMMENDATIONS:

- Improve the collection rate to 88% over 5 years, with further improvements targeted thereafter.
- Ensure creditors are serviced in a timeously manner, once liquidity allows.
- Limit own cash utilisation to fund capital investment over the short-term to allow the liquidity position to stabilise.
- Adopt a more proactive approach to asset management strategy though gradually increasing spending on repairs and maintenance of PPE to 8% of PPE.
- The stabilisation of the liquidity position must be the absolute priority for the municipality.

Annexure E

Province: Municipality(WC031) - Schedule of Service Delivery Standards Table

Description Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	1/ week
Premise based removal (Business Frequency)	3/ week
Bulk Removal (Frequency)	1/ week
Removal Bags provided(Yes/No)	Yes
Garden refuse removal Included (Yes/No)	No
Street Cleaning Frequency in CBD	Daily
Street Cleaning Frequency in areas excluding CBD	Weekly
How soon are public areas cleaned after events (24hours/48hours/longer)	24 hours
Clearing of illegal dumping (24hours/48hours/longer)	longer
Recycling or environmentally friendly practices(Yes/No)	Yes
Licenced landfill site(Yes/No)	Yes
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	71,5
Is free water available to all? (All/only to the indigent consumers)	only indigent consumers
Frequency of meter reading? (per month, per year)	monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	monthly (three months only when meter is faulty or not visible)
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	monthly
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	3
Up to 5 service connection affected (number of hours)	3
Up to 20 service connection affected (number of hours)	3
Feeder pipe larger than 800mm (number of hours)	4
What is the average minimum water flow in your municipality?	200L/day
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty water meters? (days)	7
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	100
Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	R700 000/year
What is the frequency of meters being read? (per month, per year)	Per month
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	Immediately
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	1 Day
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Good
How soon does the municipality provide a quotation to a customer upon a written request? (days)	2 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	5 days
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	No
To what extend do you subsidize your indigent consumers?	100%
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	3
Sewer blocked pipes: Large pipes? (Hours)	3
Sewer blocked pipes: Small pipes? (Hours)	3
Spillage clean-up? (hours)	3
Replacement of manhole covers? (Hours)	24
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	Supplementary Valuation Review 1 month and General valuation after 5 months
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsources? (Yes/No)	Yes
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	Yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	continuosly

Administration	
Reaction time on enquiries and requests?	1 day
Time to respond to a verbal customer enquiry or request? (working days)	1 day
Time to respond to a written customer enquiry or request? (working days)	1 day
Time to resolve a customer enquiry or request? (working days)	Within 7 days
Is there a reduction in the number of complaints or not? (Yes/No)	Yes
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	10 to 15 minutes
How long does it take to renew a vehicle license? (minutes)	5 to 10 minutes
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	15 to 20 minutes
How long does it take to de-register a vehicle? (minutes)	5 to 10 minutes
How long does it take to renew a drivers license? (minutes)	10 to 35 minutes
What is the average reaction time of the fire service to an incident? (minutes)	not responsible for this service
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	not responsible for this service
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	not responsible for this service
Economic development	
How many economic development projects does the municipality drive?	4 reports on the implementation of the projects and programmes as identified,
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	Quarterly reporting on investment opportunities in TWK through the IFSOP by the Deputy Director: Development Planning,
What percentage of the projects have created sustainable job security?	Report on work opportunities provided through LED Programmes / Projects
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes, report on incentives approved as per applications received.
Other Service delivery and communication	
Does the municipality have training or information sessions to inform the community? (Yes/No)	Ito LED, quarterly training and reporting on training initiatives
Are customers treated in a professional and humanly manner? (Yes/No)	By use of the TWK App this is monitored based on feedback from local community.