STELLENBOSCH
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# STELLENBOSCH MUNICIPALITY

## ROLL-OVER ADJUSTMENTS BUDGET DOCUMENTATION

## AUGUST 2026

## Contents

**APPENDIX 1**

## Executive Summary

### Overview

The adjustments budget in terms of section 28 (2) (e) of the MFMA emanates from funds that have not been spent in the 2025/2026 financial year.

Stellenbosch Municipality had budgeted R 594 994 272 for capital expenditure in the 2025/2026 financial year, of which the municipality spent R 496 448 608 of the budget. Only unspent capital funds will be rolled over.

### Capital Adjustments Budget for 2026/2027

| | 2026/2027 Approved Budget | 2026/2027 Adjustments Budget | % |
|---|---|---|---|
| Capital Budget | 579 301 851 | 645 035 768 | 11.35% |

## Adjustments to Funding

The funding sources to the capital budget are as follows:

| Funding | 2026/2027 Approved Budget | % | 2026/2027 Adjustments Budget | % |
|---|---|---|---|---|
| **Own Funding** | | | | |
| Capital Replacement Reserve | 302 984 439 | 52% | 351 499 445 | 54% |
| Development Contribution | 20 000 000 | 3% | 22 352 623 | 3% |
| **External Funding** | | | | |
| External Loans | 186 966 021 | 32% | 201 832 309 | 31% |
| National Grants | 53 793 826 | 9% | 53 793 826 | 8% |
| Provincial Grants | 15 557 565 | 3% | 15 557 565 | 2% |
| | **579 301 851** | | **645 035 768** | |

## Adjustments to Capital Expenditure

The capital budget per directorate is as follows:

| Directorate | Total Approved Budget (R) | % | Total Adjustments Budget (R) | % |
|---|---|---|---|---|
| **Municipal Manager** | 60 000 | 0% | 60 000 | 0% |
| **Planning and Economic Development** | 34 125 065 | 6% | 35 568 950 | 6% |
| **Infrastructure Services** | 437 595 004 | 76% | 470 777 128 | 73% |
| **Corporate Services** | 52 100 000 | 9% | 61 818 775 | 10% |
| **Community and Protection Services** | 51 521 782 | 9% | 72 642 561 | 11% |
| **Financial Services** | 3 900 000 | 1% | 4 168 353 | 1% |
| **TOTALS** | **579 301 851** | | **645 035 768** | |

## Adjustments to Operating Revenue

The operating revenue budget per directorate is as follows:

| Directorate | Total Approved Budget (R) | % | Total Adjustments Budget (R) | % |
|---|---|---|---|---|
| **Municipal Manager** | - | 0% | - | 0% |
| **Planning and Economic Development** | 67 431 638 | 2% | 67 431 638 | 2% |
| **Infrastructure Services** | 2 166 419 660 | 67% | 2 166 419 660 | 67% |
| **Corporate Services** | 13 797 272 | 0% | 13 797 272 | 0% |
| **Community and Protection Services** | 220 395 810 | 7% | 220 395 810 | 7% |
| **Financial Services** | 764 603 759 | 24% | 764 603 759 | 24% |
| **TOTALS** | **3 232 648 139** | | **3 232 648 139** | |

No amendments were made to the approved operating revenue budget.

## Adjustments to Operating Expenditure

The operating expenditure budget per directorate is as follows:

| Directorate | Total Approved Budget (R) | % | Total Adjustments Budget (R) | % |
|---|---|---|---|---|
| **Municipal Manager** | 23 095 608 | 1% | 23 095 608 | 1% |
| **Planning and Economic Development** | 157 986 236 | 5% | 157 986 236 | 5% |
| **Infrastructure Services** | 1 853 970 868 | 60% | 1 853 970 868 | 60% |
| **Corporate Services** | 258 096 358 | 8% | 258 096 358 | 8% |
| **Community and Protection Services** | 618 633 546 | 20% | 618 633 546 | 20% |
| **Financial Services** | 161 735 160 | 5% | 161 735 160 | 5% |
| **TOTALS** | **3 073 517 776** | | **3 073 517 776** | |

No amendments were made to the approved operating expenditure budget.

## High Level Adjustments Budget Summary for 2026/2027

The total budget is summarized as follows:

| Directorate | Operating Revenue Budget | Operating Expenditure Budget | Capital Budget | Total Budget |
|---|---|---|---|---|
| **Municipal Manager** | - | 23 095 608 | 60 000 | 23 155 608 |
| **Planning and Economic Development** | 67 431 638 | 157 986 236 | 35 568 950 | 193 555 186 |
| **Infrastructure Services** | 2 166 419 660 | 1 853 970 868 | 470 777 128 | 2 324 747 996 |
| **Corporate Services** | 13 797 272 | 258 096 358 | 61 818 776 | 319 915 134 |
| **Community and Protection Services** | 220 395 810 | 618 633 546 | 72 642 561 | 691 276 107 |
| **Financial Services** | 764 603 759 | 161 735 160 | 4 168 353 | 165 903 513 |
| **Total Budget** | **3 232 648 139** | **3 073 517 776** | **645 035 768** | **3 718 553 544** |

**APPENDIX 2**

## Capital Adjustments Budget for 2026/2027

The following funds per directorate are to be rolled over:

| Directorate | Approved Budget | Funds rolled over | Adjustments Budget |
|---|---|---|---|
| **Municipal Manager** | 60 000 | - | 60 000 |
| **Planning and Development Services** | 34 125 065 | 1 443 885 | 35 568 950 |
| **Infrastructure Services** | 437 595 004 | 33 182 124 | 470 777 128 |
| **Corporate Services** | 52 100 000 | 9 718 776 | 61 818 776 |
| **Community and Protection Services** | 51 521 782 | 21 120 779 | 72 642 561 |
| **Financial Services** | 3 900 000 | 268 353 | 4 168 353 |
| **TOTALS** | **579 301 851** | **65 733 917** | **645 035 768** |

The following funds per funding source are to be rolled over:

| **Funding** | Approved Budget | Funds rolled over | Adjustments Budget |
|---|---|---|---|
| **Own Funding** | | | |
| Capital Replacement Reserve | 302 984 439 | 48 515 006 | 351 499 445 |
| Development Contribution | 20 000 000 | 2 352 623 | 22 352 623 |
| **External Funding** | | | |
| External Loans | 186 966 021 | 14 866 288 | 201 832 309 |
| National Grants | 53 793 826 | - | 53 793 826 |
| Provincial Grants | 15 557 565 | - | 15 557 565 |
| | **579 301 851** | **65 733 917** | **645 035 768** |

## The Capital projects to be rolled over from the previous financial year are as follows:

| ***Projects*** | | ***Roll Over Amount*** | ***Motivation*** |
|---|---|---|---|
| **Planning and Economic Development** | | **1 443 885** | |
| **Economic Development & Tourism** | | **280 100** | |
| | Restoration of Landbou Saal | 280 100 | This is a multi-year project. Tender was awarded. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Housing Administration** | | **1 163 785** | |
| | Upgrading of Flats: General | 1 163 785 | Project was not completed. Work delayed due to inclement weather. Service provider was appointed. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Infrastructure Services** | | **33 182 124** | |
| **Waste Management: Solid Waste Management** | | **13 295 646** | |
| | Expansion of the landfill site (New cells) | 5 960 782 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Major Drop-Offs: Construction - Franschoek | 3 831 250 | This is a multi-year project. Project was not completed due to poor performance by the service provider. Project carried forward to the 2026/2027 Financial Year. |
| | Major Drop-offs: Construction - Klapmuts | 2 003 848 | This is a multi-year project. Project was not completed due to delay in tender process. Project carried forward to the 2026/2027 Financial Year. |

| ***Projects*** | | ***Roll Over Amount*** | ***Motivation*** |
|---|---|---|---|
| | Mini Waste drop-off facilities | 199 766 | This is a multi-year project. Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Waste containers | 500 000 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Waste Minimization Projects | 500 000 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrade depot and sites | 300 000 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Electrical Services** | | **9 148 021** | |
| | Ad-Hoc Provision of Streetlighting | 286 264 | This is a multi-year project. Project carried forward to the 2026/2027 Financial Year. |
| | Streetlights R304 | 8 411 757 | This is a multi-year project. Tender process in progress. Project carried forward to the 2026/2027 Financial Year. |
| | Third transformer and associated works 20MVA Cloetesville | 450 000 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Project Management Unit (PMU)** | | **140 624** | |
| | Kayamandi: Zone O (±711 services) | 140 624 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | | | |

| ***Projects*** | | ***Roll Over Amount*** | ***Motivation*** |
|---|---|---|---|
| **Water and Wastewater Services: Water** | | **8 550 041** | |
| | Bulk Water Supply Pipe Line & Pumpstations: Franschhoek | 2 507 801 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Bulk Water Supply Pipe: Cloetesville/ Idas Valley | 3 798 871 | Project was not completed. Tender has been awarded. Project carried forward to the 2026/2027 Financial Year. |
| | New Reservoir & Pipeline: Vlottenburg | 559 398 | This is a multi-year project. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrade of IdasValley WTP | 479 000 | This is a multi-year project. Project was not completed. Funds to be utilised for the refurbishment of the WTP to increase production. Project carried forward to the 2026/2027 Financial Year. |
| | Water Conservation & Demand Management | 1 204 971 | Project was not completed. Funds required for the completion of critical works, to improve meter accuracy, reduce non-revenue water and support effective pressure management within the water distribution network. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Water & Wastewater Network Operations: Sanitation** | | **1 493 749** | |
| | Refurbish Plant & Equipment - Raithby WWTW | 493 749 | This is a multi-year project. Project was not completed due to delay in the design phase, which required specialist studies to support the licensing application. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrade of Dwarsriver Bulk Sewer network and pump lines | 1 000 000 | This is a multi-year project. Project carried forward to the 2026/2027 Financial Year. |

| ***Projects*** | | ***Roll Over Amount*** | ***Motivation*** |
|---|---|---|---|
| | | | |
| **Traffic Engineering** | | **348 775** | |
| | Main Road Intersection Improvements: R44 / Merriman Street | 348 775 | This is a multi-year project. Funds required for main road intersection improvements. Project carried forward to the 2026/2027 Financial Year. |
| **Transport Planning and Public Transport** | | **205 268** | |
| | Non-Motorised Transport Implementation | 205 268 | This is a multi-year project. The sidewalk construction work could not be completed due to the winter season and unfavourable weather. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Corporate Services** | | **9 718 776** | |
| **Information and Communications Technology (ICT)** | | **4 149 250** | |
| | Fibre Optic Implementation | 3 462 730 | This is a multi-year project. Tender was awarded. Project carried forward to the 2026/2027 Financial Year. |
| | Server Storage expansion and upgrades | 686 520 | This is a multi-year project. Project carried forward to the 2026/2027 Financial Year. |
| **Properties and Municipal Building Maintenance** | | **5 569 526** | |
| | Airconditioners | 447 359 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |

| ***Projects*** | | ***Roll Over Amount*** | ***Motivation*** |
|---|---|---|---|
| | Furniture, Tools & Equipment: Property Management | 132 301 | Project not completed. Project to be rolled forward to the 2026/2027 financial year. |
| | Kayamandi: Upgrading of Makapula Hall | 2 700 000 | Project was not completed. Consultant was appointed, tender awarded and work is ongoing. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrading: Law Enforcement Offices | 274 238 | This is a multi-year project. Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrading: Municipal Court | 40 000 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrading: Main Office Complex | 40 000 | This is a multi-year project. Tender was awarded and work is ongoing. Construction work to commence during 2026/27 financial year. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrading: Admin Building and Community Halll | 300 000 | This is a multi-year project. Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrade Millenium Hall Pniel | 1 088 144 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrading Fencing | 298 502 | This is a multi-year project. Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Upgrading of New Office Space: Ryneveld Street | 248 982 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |

| ***Projects*** | | ***Roll Over Amount*** | ***Motivation*** |
|---|---|---|---|
| | | | |
| **Community & Protection Services** | | **21 120 779** | |
| **Community Development** | | **4 895 436** | |
| | Upgrading: Early Childhood Development Centres on Municipal Land | 4 895 436 | This is a multi-year project. Project was not completed due to insect infestation in wooden infrastructure, which delayed the progress of the project and led to additional construction and management costs. Project carried forward to the 2026/2027 Financial Year. |
| **Environmental Management: Implementation** | | **367 393** | |
| | Fencing :Urban Forestry | 367 393 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Cemeteries** | | **13 758 226** | |
| | Calcatta Memorial Park | 13 758 226 | Project was not completed due to poor performance from the appointed building contractor. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Law Enforcement and Security** | | **1 999 724** | |
| | Install and Upgrade CCTV/ LPR Cameras In WC024 | 419 761 | This is a multi-year project. Project was not completed due to electrical issues on identified sites. Active tender in place. Project carried forward to the 2026/2027 Financial Year. |

| ***Projects*** | | ***Roll Over Amount*** | ***Motivation*** |
|---|---|---|---|
| | Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings | 146 604 | This is a multi-year project. Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | K9 Unit | 1 249 979 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | Vehicle Fleet: Law Enforcement | 183 380 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **Traffic Services** | | **100 000** | |
| | Traffic Offices | 100 000 | Project was not completed. Service provider was appointed. Project carried forward to the 2026/2027 Financial Year. |
| **Financial Services** | | | |
| **Financial Services General** | | **268 353** | |
| | Furniture, Tools & Equipment: FS | 268 353 | Project was not completed. Project carried forward to the 2026/2027 Financial Year. |
| | | | |
| **TOTAL - Capital** | | **65 733 917** | |

**APPENDIX 3**

## Adjustments Budget Tables

In accordance with the Budget and Reporting Regulations, the following compulsory schedules are attached (Appendix 3) reflecting the composition and detail of the adjustments budget:

| Table name | Table |
|---|---|
| Adjustments Budget Summary | B1 |
| Adjustments Budget Financial Performance by standard | B2 |
| Adjustments Budget Financial Performance by vote | B3 |
| Adjustments Budget Financial Performance | B4 |
| Adjustments Budget Capital Expenditure by vote and funding | B5 |
| Adjustments Budget Financial Position | B6 |
| Adjustments Budget Cash Flows | B7 |
| Cash backed reserves/ Accumulated surplus reconciliation | B8 |
| Asset Management | B9 |
| Basic Service Delivery Measurement | B10 |

Supporting schedules (SB1 – SB20) are attached on Appendix 4.

## WC024 Stellenbosch - Table B1 Consolidated Adjustments Budget Summary - 18/08/2026

| Description | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | |
| R thousands | A | A1 | B | C | D | E | F | G | H | | |
| **Financial Performance** | | | | | | | | | | | |
| Property rates | 616 977 | 616 977 | – | – | – | – | – | – | 616 977 | 654 218 | 693 712 |
| Service charges | 1 863 401 | 1 863 401 | – | – | – | – | – | – | 1 863 401 | 2 037 668 | 2 229 208 |
| Investment revenue | 51 306 | 51 306 | – | – | – | – | – | – | 51 306 | 48 869 | 46 548 |
| Transfer and subsidies - Operational | 287 541 | 287 541 | – | – | – | – | – | – | 287 541 | 291 751 | 319 324 |
| Other own revenue | 333 678 | 333 678 | – | – | – | – | – | – | 333 678 | 350 075 | 367 347 |
| **Total Revenue (excluding capital transfers and contributions)** | **3 152 903** | **3 152 903** | **–** | **–** | **–** | **–** | **–** | **–** | **3 152 903** | **3 382 581** | **3 656 138** |
| Employee costs | 783 788 | 783 788 | – | – | – | – | – | – | 783 788 | 826 676 | 882 800 |
| Remuneration of councillors | 28 973 | 28 973 | – | – | – | – | – | – | 28 973 | 30 422 | 31 943 |
| Depreciation, amortisation and impairment | 313 506 | 313 506 | – | – | – | – | – | – | 313 506 | 320 180 | 327 968 |
| Interest, Dividends and Rent on Land | 72 631 | 72 631 | – | – | – | – | – | – | 72 631 | 86 121 | 99 334 |
| Inventory consumed and bulk purchases | 1 093 536 | 1 094 204 | – | – | – | – | – | – | 1 094 204 | 1 194 865 | 1 305 311 |
| Transfers and subsidies | 9 765 | 9 765 | – | – | – | – | – | – | 9 765 | 13 841 | 14 671 |
| Other expenditure | 771 318 | 770 651 | – | – | – | – | – | – | 770 651 | 790 385 | 824 102 |
| **Total Expenditure** | 3 073 518 | 3 073 518 | – | – | – | – | – | – | 3 073 518 | 3 262 490 | **3 486 128** |
| **Surplus/(Deficit)** | 79 385 | 79 385 | – | – | – | – | – | – | 79 385 | 120 091 | 170 010 |
| Transfers and subsidies - capital (monetary allocations) | 79 745 | 79 745 | – | – | – | – | – | – | 79 745 | 99 688 | 92 829 |
| Transfers and subsidies - capital (in-kind - all) | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | 159 130 | 159 130 | – | – | – | – | – | – | 159 130 | 219 779 | **262 839** |
| Income Tax | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after Income Tax** | 159 130 | 159 130 | – | – | – | – | – | – | 159 130 | 219 779 | 262 839 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/ (Deficit) for the year** | 159 130 | 159 130 | – | – | – | – | – | – | 159 130 | 219 779 | **262 839** |
| **Capital expenditure & funds sources** | | | | | | | | | | | |
| **Capital expenditure** | 579 302 | 579 302 | – | – | – | – | 65 734 | 65 734 | 645 036 | 610 030 | 520 771 |
| Transfers recognised - capital | 89 351 | 89 351 | – | – | – | – | 2 353 | 2 353 | 91 704 | 122 438 | 83 421 |
| Borrowing | 186 966 | 186 966 | – | – | – | – | 14 866 | 14 866 | 201 832 | 199 379 | 133 474 |
| Internally generated funds | 302 984 | 302 984 | – | – | – | – | 48 515 | 48 515 | 351 499 | 288 214 | 303 876 |
| **Total sources of capital funds** | **579 302** | **579 302** | **–** | **–** | **–** | **–** | **65 734** | **65 734** | **645 036** | **610 030** | **520 771** |
| **Financial position** | | | | | | | | | | | |
| Total current assets | 1 022 621 | 1 021 954 | – | – | – | – | (65 734) | (65 734) | 956 220 | 1 058 585 | 1 122 393 |
| Total non current assets | 6 959 961 | 6 959 961 | – | – | – | – | 65 734 | 65 734 | 7 025 695 | 6 986 035 | 6 889 654 |

| Description | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | |
| R thousands | A | A1 | B | C | D | E | F | G | H | | |
| Total current liabilities | 569 132 | 568 464 | – | – | – | – | – | – | 568 464 | 569 166 | 570 064 |
| Total non current liabilities | 977 478 | 977 478 | – | – | – | – | – | – | 977 478 | 978 832 | 902 303 |
| **Community wealth**/Equity | **6 435 972** | **6 435 972** | **–** | **–** | **–** | **–** | **–** | **–** | **6 435 972** | **6 496 621** | **6 539 680** |
| **Cash flows** | | | | | | | | | | | |
| Net cash from (used) operating | 481 531 | 481 531 | – | – | – | – | 9 860 | 9 860 | 491 391 | 522 820 | 548 870 |
| Net cash from (used) investing | (666 197) | (666 197) | – | – | – | – | (75 594) | (75 594) | (741 791) | (701 535) | (598 887) |
| Net cash from (used) financing | 123 508 | 123 508 | – | – | – | – | – | – | 123 508 | 122 888 | 44 253 |
| **Cash/cash equivalents at the year end** | **488 345** | **488 345** | **–** | **–** | **–** | **–** | **(65 734)** | **(65 734)** | **422 611** | **432 519** | **426 754** |
| **Cash backing/surplus reconciliation** | | | | | | | | | | | |
| Cash and investments available | 488 345 | 488 345 | – | – | – | – | (65 734) | (65 734) | 422 611 | 432 519 | 426 754 |
| Application of cash and investments | 374 204 | 374 204 | – | – | – | – | – | – | 374 204 | 329 321 | 342 680 |
| **Balance - surplus (shortfall)** | **114 141** | **114 141** | **–** | **–** | **–** | **–** | **(65 734)** | **(65 734)** | **48 407** | **103 197** | **84 074** |
| **Asset Management** | | | | | | | | | | | |
| Asset register summary (WDV) | 6 951 640 | 6 951 640 | – | – | – | – | 65 734 | 65 734 | 7 017 374 | 6 977 713 | 6 881 333 |
| Depreciation | 232 739 | 232 739 | – | – | – | – | – | – | 232 739 | 237 394 | 244 516 |
| Renewal and Upgrading of Existing Assets | 324 622 | 324 622 | – | – | – | – | 37 442 | 37 442 | 362 064 | 252 535 | 209 228 |
| Repairs and Maintenance | 160 854 | 160 924 | – | – | – | – | – | – | 160 924 | 169 689 | 175 340 |
| **Free services** | | | | | | | | | | | |
| Cost of Free Basic Services provided | (149 472) | (149 472) | – | – | – | – | – | – | (149 472) | (163 080) | (178 007) |
| Revenue cost of free services provided | (55 289) | (55 289) | – | – | – | – | – | – | (55 289) | (58 606) | (62 123) |
| **Households below minimum service level** | | | | | | | | | | | |
| Water: | 1 | 1 | – | – | – | – | – | – | 1 | 1 | 1 |
| Sanitation/sewerage: | 1 | 1 | – | – | – | – | – | – | 1 | 1 | 1 |
| Energy: | 2 | 2 | – | – | – | – | – | – | 2 | 1 | 1 |
| Refuse: | 4 | 4 | – | – | – | – | – | – | 4 | 4 | 3 |

**WC024 Stellenbosch - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 18/08/2026**

| Standard Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | 1, 4 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue - Functional | | | | | | | | | | | | |
| *Governance and administration* | | **778 401** | **778 401** | – | – | – | – | – | – | **778 401** | **816 882** | **858 151** |
| Executive and council | | 725 | 725 | – | – | – | – | – | – | 725 | 761 | 799 |
| Finance and administration | | 777 676 | 777 676 | – | – | – | – | – | – | 777 676 | 816 121 | 857 351 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – |
| *Community and public safety* | | **267 482** | **267 482** | – | – | – | – | – | – | **267 482** | **295 680** | **313 256** |
| Community and social services | | 19 145 | 19 145 | – | – | – | – | – | – | 19 145 | 19 529 | 20 085 |
| Sport and recreation | | 282 | 282 | – | – | – | – | – | – | 282 | 296 | 311 |
| Public safety | | 199 295 | 199 295 | – | – | – | – | – | – | 199 295 | 207 482 | 217 856 |
| Housing | | 48 760 | 48 760 | – | – | – | – | – | – | 48 760 | 68 372 | 75 004 |
| Health | | – | – | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | **102 573** | **102 573** | – | – | – | – | – | – | **102 573** | **87 403** | **99 540** |
| Planning and development | | 86 776 | 86 776 | – | – | – | – | – | – | 86 776 | 70 794 | 73 422 |
| Road transport | | 14 159 | 14 159 | – | – | – | – | – | – | 14 159 | 14 889 | 24 312 |
| Environmental protection | | 1 638 | 1 638 | – | – | – | – | – | – | 1 638 | 1 720 | 1 806 |
| *Trading services* | | **2 084 192** | **2 084 192** | – | – | – | – | – | – | **2 084 192** | **2 282 304** | **2 478 021** |
| Energy sources | | 1 479 902 | 1 479 902 | – | – | – | – | – | – | 1 479 902 | 1 641 372 | 1 808 383 |
| Water management | | 262 098 | 262 098 | – | – | – | – | – | – | 262 098 | 275 394 | 289 445 |
| Waste water management | | 182 889 | 182 889 | – | – | – | – | – | – | 182 889 | 194 238 | 206 292 |
| Waste management | | 159 303 | 159 303 | – | – | – | – | – | – | 159 303 | 171 300 | 173 900 |
| *Other* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue - Functional** | 2 | **3 232 648** | **3 232 648** | – | – | – | – | – | – | **3 232 648** | **3 482 269** | **3 748 967** |
| | | | | | | | | | | | | |
| Expenditure - Functional | | | | | | | | | | | | |
| *Governance and administration* | | **434 269** | **434 269** | – | – | – | – | – | – | **434 269** | **458 123** | **480 963** |
| Executive and council | | 44 704 | 44 704 | – | – | – | – | – | – | 44 704 | 46 662 | 49 922 |
| Finance and administration | | 381 303 | 381 303 | – | – | – | – | – | – | 381 303 | 402 672 | 421 745 |
| Internal audit | | 8 262 | 8 262 | – | – | – | – | – | – | 8 262 | 8 789 | 9 297 |
| *Community and public safety* | | **710 101** | **709 791** | – | – | – | – | – | – | **709 791** | **730 669** | **765 206** |
| Community and social services | | 60 974 | 60 974 | – | – | – | – | – | – | 60 974 | 62 143 | 65 067 |
| Sport and recreation | | 86 196 | 85 886 | – | – | – | – | – | – | 85 886 | 89 869 | 94 864 |
| Public safety | | 478 008 | 478 008 | – | – | – | – | – | – | 478 008 | 498 065 | 517 261 |
| Housing | | 84 923 | 84 923 | – | – | – | – | – | – | 84 923 | 80 593 | 88 014 |
| Health | | – | – | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | **205 560** | **205 870** | – | – | – | – | – | – | **205 870** | **209 789** | **229 142** |
| Planning and development | | 98 780 | 98 780 | – | – | – | – | – | – | 98 780 | 99 021 | 105 267 |
| Road transport | | 84 070 | 84 070 | – | – | – | – | – | – | 84 070 | 87 720 | 99 590 |
| Environmental protection | | 22 710 | 23 020 | – | – | – | – | – | – | 23 020 | 23 049 | 24 285 |
| *Trading services* | | **1 723 588** | **1 723 588** | – | – | – | – | – | – | **1 723 588** | **1 863 908** | **2 010 816** |
| Energy sources | | 1 129 713 | 1 129 713 | – | – | – | – | – | – | 1 129 713 | 1 246 800 | 1 368 639 |
| Water management | | 194 878 | 194 878 | – | – | – | – | – | – | 194 878 | 202 488 | 210 073 |
| Waste water management | | 245 330 | 245 330 | – | – | – | – | – | – | 245 330 | 254 904 | 267 889 |
| Waste management | | 153 668 | 153 668 | – | – | – | – | – | – | 153 668 | 159 715 | 164 215 |
| *Other* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Expenditure - Functional** | 3 | **3 073 518** | **3 073 518** | – | – | – | – | – | – | **3 073 518** | **3 262 490** | **3 486 128** |
| **Surplus/ (Deficit) for the year** | | **159 130** | **159 130** | – | – | – | – | – | – | **159 130** | **219 779** | **262 839** |

WC024 Stellenbosch - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - B - 18/08/2026

| Standard Classification Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousand | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue - Functional | | | | | | | | | | | | |
| ***Municipal governance and administration*** | | **778 401** | **778 401** | **–** | **–** | **–** | **–** | **–** | **–** | **778 401** | **816 882** | **858 151** |
| Executive and council | | 725 | 725 | – | – | – | – | – | – | 725 | 761 | 799 |
| *Mayor and Council* | | 725 | 725 | – | – | – | – | – | – | 725 | 761 | 799 |
| *Municipal Manager, Town Secretary and Chief Executive* | | – | – | – | – | – | – | – | – | – | – | – |
| Finance and administration | | 777 676 | 777 676 | – | – | – | – | – | – | 777 676 | 816 121 | 857 351 |
| *Administrative and Corporate Support* | | 32 | 32 | – | – | – | – | – | – | 32 | 33 | 35 |
| *Asset Management* | | – | – | – | – | – | – | – | – | – | – | – |
| *Finance* | | 764 252 | 764 252 | – | – | – | – | – | – | 764 252 | 802 336 | 842 877 |
| *Fleet Management* | | 167 | 167 | – | – | – | – | – | – | 167 | 176 | 184 |
| *Human Resources* | | 1 436 | 1 436 | – | – | – | – | – | – | 1 436 | 1 198 | 1 258 |
| *Information Technology* | | – | – | – | – | – | – | – | – | – | – | – |
| *Legal Services* | | 33 | 33 | – | – | – | – | – | – | 33 | 35 | 36 |
| *Marketing, Customer Relations, Publicity and Media Co-* | | – | – | – | – | – | – | – | – | – | – | – |
| *Property Services* | | 11 572 | 11 572 | – | – | – | – | – | – | 11 572 | 12 150 | 12 758 |
| *Risk Management* | | – | – | – | – | – | – | – | – | – | – | – |
| *Security Services* | | – | – | – | – | – | – | – | – | – | – | – |
| *Supply Chain Management* | | 185 | 185 | – | – | – | – | – | – | 185 | 194 | 204 |
| *Valuation Service* | | – | – | – | – | – | – | – | – | – | – | – |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – |
| *Governance Function* | | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **267 482** | **267 482** | **–** | **–** | **–** | **–** | **–** | **–** | **267 482** | **295 680** | **313 256** |
| Community and social services | | **19 145** | **19 145** | **–** | **–** | **–** | **–** | **–** | **–** | **19 145** | **19 529** | **20 085** |
| *Aged Care* | | – | – | – | – | – | – | – | – | – | – | – |
| *Agricultural* | | – | – | – | – | – | – | – | – | – | – | – |
| *Animal Care and Diseases* | | – | – | – | – | – | – | – | – | – | – | – |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 1 181 | 1 181 | – | – | – | – | – | – | 1 181 | 1 240 | 1 302 |
| *Child Care Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Community Halls and Facilities* | | 7 302 | 7 302 | – | – | – | – | – | – | 7 302 | 7 667 | 8 050 |
| *Consumer Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Cultural Matters* | | – | – | – | – | – | – | – | – | – | – | – |
| *Disaster Management* | | – | – | – | – | – | – | – | – | – | – | – |
| *Education* | | – | – | – | – | – | – | – | – | – | – | – |
| *Indigenous and Customary Law* | | – | – | – | – | – | – | – | – | – | – | – |
| *Industrial Promotion* | | – | – | – | – | – | – | – | – | – | – | – |
| *Language Policy* | | – | – | – | – | – | – | – | – | – | – | – |
| *Libraries and Archives* | | 10 474 | 10 474 | – | – | – | – | – | – | 10 474 | 10 583 | 10 694 |
| *Literacy Programmes* | | – | – | – | – | – | – | – | – | – | – | – |
| *Media Services* | | – | – | – | – | – | – | – | – | – | – | – |
| *Museums and Art Galleries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Population Development* | | 188 | 188 | – | – | – | – | – | – | 188 | 39 | 39 |
| *Provincial Cultural Matters* | | – | – | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoo's* | | – | – | – | – | – | – | – | – | – | – | – |

| Standard Classification Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousand | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Sport and recreation | | **282** | **282** | **–** | **–** | **–** | **–** | **–** | **–** | **282** | **296** | **311** |
| *Beaches and Jetties* | | – | – | – | – | – | – | – | – | – | – | – |
| *Casinos, Racing, Gambling, Wagering* | | – | – | – | – | – | – | – | – | – | – | – |
| *Community Parks (including Nurseries)* | | 161 | 161 | – | – | – | – | – | – | 161 | 169 | 178 |
| *Recreational Facilities* | | 121 | 121 | – | – | – | – | – | – | 121 | 127 | 133 |
| *Sports Grounds and Stadiums* | | – | – | – | – | – | – | – | – | – | – | – |
| Public safety | | **199 295** | **199 295** | **–** | **–** | **–** | **–** | **–** | **–** | **199 295** | **207 482** | **217 856** |
| *Civil Defence* | | 1 038 | 1 038 | – | – | – | – | – | – | 1 038 | 40 | 42 |
| *Cleansing* | | – | – | – | – | – | – | – | – | – | – | – |
| *Control of Public Nuisances* | | – | – | – | – | – | – | – | – | – | – | – |
| *Fencing and Fences* | | – | – | – | – | – | – | – | – | – | – | – |
| *Fire Fighting and Protection* | | 914 | 914 | – | – | – | – | – | – | 914 | 232 | 243 |
| *Licensing and Control of Animals* | | – | – | – | – | – | – | – | – | – | – | – |
| *Police Forces, Traffic and Street Parking Control* | | 197 343 | 197 343 | – | – | – | – | – | – | 197 343 | 207 210 | 217 570 |
| *Pounds* | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | **48 760** | **48 760** | **–** | **–** | **–** | **–** | **–** | **–** | **48 760** | **68 372** | **75 004** |
| *Housing* | | 48 760 | 48 760 | – | – | – | – | – | – | 48 760 | 68 372 | 75 004 |
| *Informal Settlements* | | – | – | – | – | – | – | – | – | – | – | – |
| Health | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| *Ambulance* | | – | – | – | – | – | – | – | – | – | – | – |
| *Health Services* | | – | – | – | – | – | – | – | – | – | – | – |
| *Laboratory Services* | | – | – | – | – | – | – | – | – | – | – | – |
| *Food Control* | | – | – | – | – | – | – | – | – | – | – | – |
| *Health Surveillance and Prevention of Communicable* | | – | – | – | – | – | – | – | – | – | – | – |
| *Vector Control* | | – | – | – | – | – | – | – | – | – | – | – |
| *Chemical Safety* | | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **102 573** | **102 573** | **–** | **–** | **–** | **–** | **–** | **–** | **102 573** | **87 403** | **99 540** |
| Planning and development | | **86 776** | **86 776** | **–** | **–** | **–** | **–** | **–** | **–** | **86 776** | **70 794** | **73 422** |
| *Billboards* | | – | – | – | – | – | – | – | – | – | – | – |
| *Corporate Wide Strategic Planning (IDPs, LEDs)* | | 1 264 | 1 264 | – | – | – | – | – | – | 1 264 | 204 | 214 |
| *Central City Improvement District* | | – | – | – | – | – | – | – | – | – | – | – |
| *Development Facilitation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Economic Development/Planning* | | – | – | – | – | – | – | – | – | – | – | – |
| *Regional Planning and Development* | | – | – | – | – | – | – | – | – | – | – | – |
| *Town Planning, Building Regulations and Enforcement,* | | 17 407 | 17 407 | – | – | – | – | – | – | 17 407 | 18 278 | 19 192 |
| *Project Management Unit* | | 68 104 | 68 104 | – | – | – | – | – | – | 68 104 | 52 312 | 54 016 |
| *Provincial Planning* | | – | – | – | – | – | – | – | – | – | – | – |
| *Support to Local Municipalities* | | – | – | – | – | – | – | – | – | – | – | – |
| Road transport | | **14 159** | **14 159** | **–** | **–** | **–** | **–** | **–** | **–** | **14 159** | **14 889** | **24 312** |
| *Public Transport* | | – | – | – | – | – | – | – | – | – | – | – |
| *Road and Traffic Regulation* | | 36 | 36 | – | – | – | – | – | – | 36 | 38 | 40 |
| *Roads* | | 14 123 | 14 123 | – | – | – | – | – | – | 14 123 | 14 851 | 24 272 |
| *Taxi Ranks* | | – | – | – | – | – | – | – | – | – | – | – |

| Standard Classification Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousand | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Environmental protection | | **1 638** | **1 638** | – | – | – | – | – | – | **1 638** | **1 720** | **1 806** |
| *Biodiversity and Landscape* | | 1 578 | 1 578 | – | – | – | – | – | – | 1 578 | 1 657 | 1 739 |
| *Coastal Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Indigenous Forests* | | – | – | – | – | – | – | – | – | – | – | – |
| *Nature Conservation* | | 61 | 61 | – | – | – | – | – | – | 61 | 64 | 67 |
| *Pollution Control* | | – | – | – | – | – | – | – | – | – | – | – |
| *Soil Conservation* | | – | – | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **2 084 192** | **2 084 192** | – | – | – | – | – | – | **2 084 192** | **2 282 304** | **2 478 021** |
| Energy sources | | **1 479 902** | **1 479 902** | – | – | – | – | – | – | **1 479 902** | **1 641 372** | **1 808 383** |
| *Electricity* | | 1 479 902 | 1 479 902 | – | – | – | – | – | – | 1 479 902 | 1 641 372 | 1 808 383 |
| *Street Lighting and Signal Systems* | | – | – | – | – | – | – | – | – | – | – | – |
| *Nonelectric Energy* | | – | – | – | – | – | – | – | – | – | – | – |
| Water management | | **262 098** | **262 098** | – | – | – | – | – | – | **262 098** | **275 394** | **289 445** |
| *Water Treatment* | | – | – | – | – | – | – | – | – | – | – | – |
| *Water Distribution* | | 262 098 | 262 098 | – | – | – | – | – | – | 262 098 | 275 394 | 289 445 |
| *Water Storage* | | – | – | – | – | – | – | – | – | – | – | – |
| Waste water management | | **182 889** | **182 889** | – | – | – | – | – | – | **182 889** | **194 238** | **206 292** |
| *Public Toilets* | | 10 728 | 10 728 | – | – | – | – | – | – | 10 728 | 11 587 | 12 514 |
| *Sewerage* | | 79 004 | 79 004 | – | – | – | – | – | – | 79 004 | 83 658 | 88 587 |
| *Storm Water Management* | | 1 953 | 1 953 | – | – | – | – | – | – | 1 953 | 2 051 | 2 154 |
| *Waste Water Treatment* | | 91 203 | 91 203 | – | – | – | – | – | – | 91 203 | 96 942 | 103 038 |
| Waste management | | **159 303** | **159 303** | – | – | – | – | – | – | **159 303** | **171 300** | **173 900** |
| *Recycling* | | – | – | – | – | – | – | – | – | – | – | – |
| *Solid Waste Disposal (Landfill Sites)* | | 3 852 | 3 852 | – | – | – | – | – | – | 3 852 | 4 084 | 4 329 |
| *Solid Waste Removal* | | 155 451 | 155 451 | – | – | – | – | – | – | 155 451 | 167 217 | 169 571 |
| *Street Cleaning* | | – | – | – | – | – | – | – | – | – | – | – |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – |
| Abattoirs | | – | – | – | – | – | – | – | – | – | – | – |
| Air Transport | | – | – | – | – | – | – | – | – | – | – | – |
| Forestry | | – | – | – | – | – | – | – | – | – | – | – |
| Licensing and Regulation | | – | – | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – | – | – |
| Tourism | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue - Functional** | 2 | **3 232 648** | **3 232 648** | – | – | – | – | – | – | **3 232 648** | **3 482 269** | **3 748 967** |

| Standard Classification Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousand | 1 | A | A1 | B | C | D | E | F | G | H | | |
| **Expenditure - Functional** | | | | | | | | | | | | |
| ***Municipal governance and administration*** | | **434 269** | **434 269** | **–** | **–** | **–** | **–** | **–** | **–** | **434 269** | **458 123** | **480 963** |
| Executive and council | | 44 704 | 44 704 | – | – | – | – | – | – | 44 704 | 46 662 | 49 922 |
| *Mayor and Council* | | 39 328 | 39 328 | – | – | – | – | – | – | 39 328 | 40 933 | 43 822 |
| *Municipal Manager, Town Secretary and Chief Executive* | | 5 376 | 5 376 | – | – | – | – | – | – | 5 376 | 5 729 | 6 100 |
| Finance and administration | | 381 303 | 381 303 | – | – | – | – | – | – | 381 303 | 402 672 | 421 745 |
| *Administrative and Corporate Support* | | 27 525 | 27 525 | – | – | – | – | – | – | 27 525 | 29 342 | 31 294 |
| *Asset Management* | | – | – | – | – | – | – | – | – | – | – | – |
| *Finance* | | 145 204 | 145 290 | – | – | – | – | – | – | 145 290 | 155 047 | 160 672 |
| *Fleet Management* | | 3 016 | 3 016 | – | – | – | – | – | – | 3 016 | 3 115 | 3 235 |
| *Human Resources* | | 89 112 | 89 112 | – | – | – | – | – | – | 89 112 | 94 596 | 100 778 |
| *Information Technology* | | 50 580 | 50 580 | – | – | – | – | – | – | 50 580 | 52 234 | 54 026 |
| *Legal Services* | | 10 517 | 10 517 | – | – | – | – | – | – | 10 517 | 11 259 | 11 714 |
| *Marketing, Customer Relations, Publicity and Media Co-* | | 4 741 | 4 741 | – | – | – | – | – | – | 4 741 | 5 050 | 5 322 |
| *Property Services* | | 33 676 | 33 676 | – | – | – | – | – | – | 33 676 | 34 428 | 35 961 |
| *Risk Management* | | – | – | – | – | – | – | – | – | – | – | – |
| *Security Services* | | – | – | – | – | – | – | – | – | – | – | – |
| *Supply Chain Management* | | 16 931 | 16 845 | – | – | – | – | – | – | 16 845 | 17 600 | 18 744 |
| *Valuation Service* | | – | – | – | – | – | – | – | – | – | – | – |
| Internal audit | | 8 262 | 8 262 | – | – | – | – | – | – | 8 262 | 8 789 | 9 297 |
| *Governance Function* | | 8 262 | 8 262 | – | – | – | – | – | – | 8 262 | 8 789 | 9 297 |
| ***Community and public safety*** | | **710 101** | **709 791** | **–** | **–** | **–** | **–** | **–** | **–** | **709 791** | **730 669** | **765 206** |
| Community and social services | | **60 974** | **60 974** | **–** | **–** | **–** | **–** | **–** | **–** | **60 974** | **62 143** | **65 067** |
| *Aged Care* | | – | – | – | – | – | – | – | – | – | – | – |
| *Agricultural* | | – | – | – | – | – | – | – | – | – | – | – |
| *Animal Care and Diseases* | | – | – | – | – | – | – | – | – | – | – | – |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 7 750 | 7 750 | – | – | – | – | – | – | 7 750 | 7 600 | 8 039 |
| *Child Care Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Community Halls and Facilities* | | 8 971 | 8 971 | – | – | – | – | – | – | 8 971 | 9 181 | 9 704 |
| *Consumer Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Cultural Matters* | | – | – | – | – | – | – | – | – | – | – | – |
| *Disaster Management* | | 9 810 | 9 810 | – | – | – | – | – | – | 9 810 | 9 774 | 10 275 |
| *Education* | | – | – | – | – | – | – | – | – | – | – | – |
| *Indigenous and Customary Law* | | – | – | – | – | – | – | – | – | – | – | – |
| *Industrial Promotion* | | – | – | – | – | – | – | – | – | – | – | – |
| *Language Policy* | | – | – | – | – | – | – | – | – | – | – | – |
| *Libraries and Archives* | | 11 811 | 11 811 | – | – | – | – | – | – | 11 811 | 11 977 | 12 153 |
| *Literacy Programmes* | | – | – | – | – | – | – | – | – | – | – | – |
| *Media Services* | | – | – | – | – | – | – | – | – | – | – | – |
| *Museums and Art Galleries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Population Development* | | 22 631 | 22 631 | – | – | – | – | – | – | 22 631 | 23 612 | 24 896 |
| *Provincial Cultural Matters* | | – | – | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoo's* | | – | – | – | – | – | – | – | – | – | – | – |

| Standard Classification Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousand | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Sport and recreation | | **86 196** | **85 886** | **–** | **–** | **–** | **–** | **–** | **–** | **85 886** | **89 869** | **94 864** |
| *Beaches and Jetties* | | – | – | – | – | – | – | – | – | – | – | – |
| *Casinos, Racing, Gambling, Wagering* | | – | – | – | – | – | – | – | – | – | – | – |
| *Community Parks (including Nurseries)* | | 57 946 | 57 636 | – | – | – | – | – | – | 57 636 | 60 014 | 63 408 |
| *Recreational Facilities* | | 3 452 | 3 452 | – | – | – | – | – | – | 3 452 | 3 621 | 3 851 |
| *Sports Grounds and Stadiums* | | 24 798 | 24 798 | – | – | – | – | – | – | 24 798 | 26 234 | 27 606 |
| Public safety | | **478 008** | **478 008** | **–** | **–** | **–** | **–** | **–** | **–** | **478 008** | **498 065** | **517 261** |
| *Civil Defence* | | 156 741 | 156 741 | – | – | – | – | – | – | 156 741 | 166 450 | 175 651 |
| *Cleansing* | | – | – | – | – | – | – | – | – | – | – | – |
| *Control of Public Nuisances* | | – | – | – | – | – | – | – | – | – | – | – |
| *Fencing and Fences* | | – | – | – | – | – | – | – | – | – | – | – |
| *Fire Fighting and Protection* | | 50 880 | 50 880 | – | – | – | – | – | – | 50 880 | 53 278 | 56 604 |
| *Licensing and Control of Animals* | | – | – | – | – | – | – | – | – | – | – | – |
| *Police Forces, Traffic and Street Parking Control* | | 270 387 | 270 387 | – | – | – | – | – | – | 270 387 | 278 337 | 285 006 |
| *Pounds* | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | **84 923** | **84 923** | **–** | **–** | **–** | **–** | **–** | **–** | **84 923** | **80 593** | **88 014** |
| *Housing* | | 66 400 | 66 400 | – | – | – | – | – | – | 66 400 | 61 258 | 68 571 |
| *Informal Settlements* | | 18 523 | 18 523 | – | – | – | – | – | – | 18 523 | 19 335 | 19 443 |
| Health | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| *Ambulance* | | – | – | – | – | – | – | – | – | – | – | – |
| *Health Services* | | – | – | – | – | – | – | – | – | – | – | – |
| *Laboratory Services* | | – | – | – | – | – | – | – | – | – | – | – |
| *Food Control* | | – | – | – | – | – | – | – | – | – | – | – |
| *Health Surveillance and Prevention of Communicable* | | – | – | – | – | – | – | – | – | – | – | – |
| *Vector Control* | | – | – | – | – | – | – | – | – | – | – | – |
| *Chemical Safety* | | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **205 560** | **205 870** | **–** | **–** | **–** | **–** | **–** | **–** | **205 870** | **209 789** | **229 142** |
| Planning and development | | **98 780** | **98 780** | **–** | **–** | **–** | **–** | **–** | **–** | **98 780** | **99 021** | **105 267** |
| *Billboards* | | – | – | – | – | – | – | – | – | – | – | – |
| *Corporate Wide Strategic Planning (IDPs, LEDs)* | | 29 615 | 29 615 | – | – | – | – | – | – | 29 615 | 29 511 | 30 843 |
| *Central City Improvement District* | | – | – | – | – | – | – | – | – | – | – | – |
| *Development Facilitation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Economic Development/Planning* | | 786 | 786 | – | – | – | – | – | – | 786 | 802 | 826 |
| *Regional Planning and Development* | | – | – | – | – | – | – | – | – | – | – | – |
| *Town Planning, Building Regulations and Enforcement,* | | 49 305 | 49 305 | – | – | – | – | – | – | 49 305 | 52 198 | 55 515 |
| *Project Management Unit* | | 19 073 | 19 073 | – | – | – | – | – | – | 19 073 | 16 510 | 18 082 |
| *Provincial Planning* | | – | – | – | – | – | – | – | – | – | – | – |
| *Support to Local Municipalities* | | – | – | – | – | – | – | – | – | – | – | – |
| Road transport | | **84 070** | **84 070** | **–** | **–** | **–** | **–** | **–** | **–** | **84 070** | **87 720** | **99 590** |
| *Public Transport* | | – | – | – | – | – | – | – | – | – | – | – |
| *Road and Traffic Regulation* | | 14 953 | 14 953 | – | – | – | – | – | – | 14 953 | 15 194 | 15 838 |
| *Roads* | | 69 117 | 69 117 | – | – | – | – | – | – | 69 117 | 72 526 | 83 752 |
| *Taxi Ranks* | | – | – | – | – | – | – | – | – | – | – | – |

| Standard Classification Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousand | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Environmental protection | | **22 710** | **23 020** | – | – | – | – | – | – | **23 020** | **23 049** | **24 285** |
| *Biodiversity and Landscape* | | 20 617 | 20 927 | – | – | – | – | – | – | 20 927 | 20 943 | 22 084 |
| *Coastal Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Indigenous Forests* | | – | – | – | – | – | – | – | – | – | – | – |
| *Nature Conservation* | | 2 094 | 2 094 | – | – | – | – | – | – | 2 094 | 2 106 | 2 201 |
| *Pollution Control* | | – | – | – | – | – | – | – | – | – | – | – |
| *Soil Conservation* | | – | – | – | – | – | – | – | – | – | – | – |
| ***Trading services*** | | **1 723 588** | **1 723 588** | – | – | – | – | – | – | **1 723 588** | **1 863 908** | **2 010 816** |
| Energy sources | | **1 129 713** | **1 129 713** | – | – | – | – | – | – | **1 129 713** | **1 246 800** | **1 368 639** |
| *Electricity* | | 1 129 713 | 1 129 713 | – | – | – | – | – | – | 1 129 713 | 1 246 800 | 1 368 639 |
| *Street Lighting and Signal Systems* | | – | – | – | – | – | – | – | – | – | – | – |
| *Nonelectric Energy* | | – | – | – | – | – | – | – | – | – | – | – |
| Water management | | **194 878** | **194 878** | – | – | – | – | – | – | **194 878** | **202 488** | **210 073** |
| *Water Treatment* | | 20 217 | 20 217 | – | – | – | – | – | – | 20 217 | 21 508 | 22 574 |
| *Water Distribution* | | 164 509 | 164 509 | – | – | – | – | – | – | 164 509 | 170 406 | 176 426 |
| *Water Storage* | | 10 152 | 10 152 | – | – | – | – | – | – | 10 152 | 10 574 | 11 073 |
| Waste water management | | **245 330** | **245 330** | – | – | – | – | – | – | **245 330** | **254 904** | **267 889** |
| *Public Toilets* | | 10 578 | 10 578 | – | – | – | – | – | – | 10 578 | 11 019 | 11 480 |
| *Sewerage* | | 98 510 | 98 510 | – | – | – | – | – | – | 98 510 | 97 911 | 104 453 |
| *Storm Water Management* | | 26 934 | 26 934 | – | – | – | – | – | – | 26 934 | 28 155 | 29 574 |
| *Waste Water Treatment* | | 109 308 | 109 308 | – | – | – | – | – | – | 109 308 | 117 819 | 122 383 |
| Waste management | | **153 668** | **153 668** | – | – | – | – | – | – | **153 668** | **159 715** | **164 215** |
| *Recycling* | | – | – | – | – | – | – | – | – | – | – | – |
| *Solid Waste Disposal (Landfill Sites)* | | 57 866 | 57 866 | – | – | – | – | – | – | 57 866 | 60 938 | 63 154 |
| *Solid Waste Removal* | | 72 396 | 72 396 | – | – | – | – | – | – | 72 396 | 76 021 | 77 727 |
| *Street Cleaning* | | 23 406 | 23 406 | – | – | – | – | – | – | 23 406 | 22 756 | 23 335 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – |
| Abattoirs | | – | – | – | – | – | – | – | – | – | – | – |
| Air Transport | | – | – | – | – | – | – | – | – | – | – | – |
| Forestry | | – | – | – | – | – | – | – | – | – | – | – |
| Licensing and Regulation | | – | – | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – | – | – |
| Tourism | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Expenditure - Functional** | 3 | **3 073 518** | **3 073 518** | – | – | – | – | – | – | **3 073 518** | **3 262 490** | **3 486 128** |
| **Surplus/ (Deficit) for the year** | | **159 130** | **159 130** | – | – | – | – | – | – | **159 130** | **219 779** | **262 839** |

**WC024 Stellenbosch - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 18/08/2026**

| Vote Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| *[Insert departmental structure etc]* | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| **R thousands** | | A | A1 | B | C | D | E | F | G | H | | |
| **Revenue by Vote** | 1 | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 67 432 | 67 432 | – | – | – | – | – | – | 67 432 | 86 854 | 94 410 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 2 166 420 | 2 166 420 | – | – | – | – | – | – | 2 166 420 | 2 349 467 | 2 556 309 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 220 396 | 220 396 | – | – | – | – | – | – | 220 396 | 229 065 | 240 098 |
| Vote 5 - CORPORATE SERVICES | | 13 797 | 13 797 | – | – | – | – | – | – | 13 797 | 14 177 | 14 886 |
| Vote 6 - FINANCIAL SERVICES | | 764 604 | 764 604 | – | – | – | – | – | – | 764 604 | 802 705 | 843 265 |
| **Total Revenue by Vote** | 2 | **3 232 648** | **3 232 648** | **–** | **–** | **–** | **–** | **–** | **–** | **3 232 648** | **3 482 269** | **3 748 967** |
| | | | | | | | | | | | | |
| **Expenditure by Vote** | 1 | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 23 096 | 23 096 | – | – | – | – | – | – | 23 096 | 24 591 | 26 059 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 157 986 | 157 986 | – | – | – | – | – | – | 157 986 | 156 105 | 167 843 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 1 853 971 | 1 853 971 | – | – | – | – | – | – | 1 853 971 | 1 996 010 | 2 156 948 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 618 634 | 618 634 | – | – | – | – | – | – | 618 634 | 643 227 | 670 872 |
| Vote 5 - CORPORATE SERVICES | | 258 096 | 258 096 | – | – | – | – | – | – | 258 096 | 270 298 | 285 324 |
| Vote 6 - FINANCIAL SERVICES | | 161 735 | 161 735 | – | – | – | – | – | – | 161 735 | 172 259 | 179 082 |
| **Total Expenditure by Vote** | 2 | **3 073 518** | **3 073 518** | **–** | **–** | **–** | **–** | **–** | **–** | **3 073 518** | **3 262 490** | **3 486 128** |
| **Surplus/ (Deficit) for the year** | 2 | **159 130** | **159 130** | **–** | **–** | **–** | **–** | **–** | **–** | **159 130** | **219 779** | **262 839** |

**WC024 Stellenbosch - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 18/08/2026**

| Vote Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| *[Insert departmental structure etc]* | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Revenue by Vote | 1 | | | | | | | | | | | |
| **Vote 1 - OFFICE OF THE MUNICIPAL MANAGER** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | – | – | **–** | **–** |
| 1.1 - 1100 MUNICIPAL MANAGER 1 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.2 - 1105 INTERNAL AUDIT 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.3 - 1106 AUDIT COMMITTEE 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.4 - 1111 LIAISON EXECUTIVE 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.5 - 7770 COMMUNICATION SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| 1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.7 - 8116 PUBLIC PARTICIPATION | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 2 - PLANNING AND DEVELOPMENT SERVICES** | | **67 432** | **67 432** | **–** | **–** | **–** | **–** | **–** | – | 67 432 | **86 854** | **94 410** |
| 2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3 | | 17 301 | 17 301 | – | – | – | – | – | – | 17 301 | 18 166 | 19 074 |
| 2.2 - 2205 BUILDING CONTROL 4 | | 105 | 105 | – | – | – | – | – | – | 105 | 110 | 115 |
| 2.3 - 2210 TOWN PLANNING 4 - 5 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.4 - 2230 TOWN DEVELOPMENT 5 | | 2 | 2 | – | – | – | – | – | – | 2 | 2 | 2 |
| 2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7 | | 1 264 | 1 264 | – | – | – | – | – | – | 1 264 | 204 | 214 |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10 | | 10 034 | 10 034 | – | – | – | – | – | – | 10 034 | 10 422 | 10 904 |
| 2.8 - 3783 NEW HOUSING 10 | | 38 726 | 38 726 | – | – | – | – | – | – | 38 726 | 57 950 | 64 100 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 3 - INFRASTRUCTURE SERVICES** | | **2 166 420** | **2 166 420** | **–** | **–** | **–** | **–** | **–** | – | 2 166 420 | **2 349 467** | **2 556 309** |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL | | – | – | – | – | – | – | – | – | – | – | – |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58 | | 1 479 902 | 1 479 902 | – | – | – | – | – | – | 1 479 902 | 1 641 372 | 1 808 383 |
| 3.3 - 6530 REFUSE REMOVAL 60-61 | | 170 031 | 170 031 | – | – | – | – | – | – | 170 031 | 182 887 | 186 413 |
| 3.4 - 6620 ROADS | | 16 077 | 16 077 | – | – | – | – | – | – | 16 077 | 16 902 | 26 426 |
| 3.5 - 6606 SEWERAGE NETWORK | | 170 207 | 170 207 | – | – | – | – | – | – | 170 207 | 180 600 | 191 625 |
| 3.6 - 6650 WATER NETWORK | | 262 098 | 262 098 | – | – | – | – | – | – | 262 098 | 275 394 | 289 445 |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS | | – | – | – | – | – | – | – | – | – | – | – |
| 3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT | | 68 104 | 68 104 | – | – | – | – | – | – | 68 104 | 52 312 | 54 016 |
| 3.10 - 6540 CLEANING OF STREETS | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 4 - COMMUNITY AND PROTECTION SERVICES** | | **220 396** | **220 396** | **–** | **–** | **–** | **–** | **–** | – | 220 396 | **229 065** | **240 098** |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20 | | 7 430 | 7 430 | – | – | – | – | – | – | 7 430 | 7 802 | 8 192 |
| 4.2 - 5120 FIRE SERVICES 20-22 | | 914 | 914 | – | – | – | – | – | – | 914 | 232 | 243 |
| 4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23 | | 197 379 | 197 379 | – | – | – | – | – | – | 197 379 | 207 248 | 217 610 |
| 4.4 - 5705 DISASTER MANAGEMENT 25-26 | | – | – | – | – | – | – | – | – | – | – | – |
| 4.5 - 5710 LAW ENFORCEMENT 26-27 | | 1 038 | 1 038 | – | – | – | – | – | – | 1 038 | 40 | 42 |
| 4.6 - 3300 FORESTRY | | 1 792 | 1 792 | – | – | – | – | – | – | 1 792 | 1 882 | 1 976 |
| 4.7 - 3340 SPORTS GROUNDS | | – | – | – | – | – | – | – | – | – | – | – |
| 4.8 - 3545 CEMETRY: STELLENBOSCH 43-44 | | 1 181 | 1 181 | – | – | – | – | – | – | 1 181 | 1 240 | 1 302 |
| 4.9 - 3750 LIBRARY: PLEIN STREET 46-47 | | 10 474 | 10 474 | – | – | – | – | – | – | 10 474 | 10 583 | 10 694 |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6 | | 188 | 188 | – | – | – | – | – | – | 188 | 39 | 39 |

| Vote Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| *[Insert departmental structure etc]* | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| **R thousands** | | A | A1 | B | C | D | E | F | G | H | | |
| **Vote 5 - CORPORATE SERVICES** | | **13 797** | **13 797** | **–** | **–** | **–** | **–** | **–** | – | 13 797 | **14 177** | **14 886** |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81 | | 32 | 32 | – | – | – | – | – | – | 32 | 33 | 35 |
| 5.2 - 7180 HUMAN RESOURCES SERVICES 81-82 | | 1 436 | 1 436 | – | – | – | – | – | – | 1 436 | 1 198 | 1 258 |
| 5.3 - 5715 OCCUPATIONAL SAFETY 82 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.5 - 7720 LEGAL SERVICES 84 | | 33 | 33 | – | – | – | – | – | – | 33 | 35 | 36 |
| 5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86 | | 725 | 725 | – | – | – | – | – | – | 725 | 761 | 799 |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.8 - 2235 PROPERTY MANAGEMENT 11-12 | | 11 572 | 11 572 | – | – | – | – | – | – | 11 572 | 12 150 | 12 758 |
| 5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13 | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 6 - FINANCIAL SERVICES** | | **764 604** | **764 604** | **–** | **–** | **–** | **–** | **–** | – | 764 604 | **802 705** | **843 265** |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93 | | 750 761 | 750 761 | – | – | – | – | – | – | 750 761 | 787 900 | 827 431 |
| 6.2 - 9920 FINANCIAL SERVICES: STORES 94 | | 185 | 185 | – | – | – | – | – | – | 185 | 194 | 204 |
| 6.3 - 9921 FINANCIAL SERVICES: SCM 94 | | – | – | – | – | – | – | – | – | – | – | – |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22 | | 167 | 167 | – | – | – | – | – | – | 167 | 176 | 184 |
| 6.5 - 9932 SPECIAL RATING AREA | | 13 491 | 13 491 | – | – | – | – | – | – | 13 491 | 14 435 | 15 446 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue by Vote** | 2 | **3 232 648** | **3 232 648** | **–** | **–** | **–** | **–** | **–** | **–** | **3 232 648** | **3 482 269** | **3 748 967** |
| | | | | | | | | | | | | |
| **Expenditure by Vote** | 1 | | | | | | | | | | | |
| **Vote 1 - OFFICE OF THE MUNICIPAL MANAGER** | | **23 096** | **23 096** | **–** | **–** | **–** | **–** | **–** | – | 23 096 | **24 591** | **26 059** |
| 1.1 - 1100 MUNICIPAL MANAGER 1 | | 7 901 | 7 901 | – | – | – | – | – | – | 7 901 | 8 420 | 8 941 |
| 1.2 - 1105 INTERNAL AUDIT 2 | | 5 737 | 5 737 | – | – | – | – | – | – | 5 737 | 6 098 | 6 456 |
| 1.3 - 1106 AUDIT COMMITTEE 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.4 - 1111 LIAISON EXECUTIVE 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.5 - 7770 COMMUNICATION SERVICES | | 4 741 | 4 741 | – | – | – | – | – | – | 4 741 | 5 050 | 5 322 |
| 1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89 | | 4 400 | 4 400 | – | – | – | – | – | – | 4 400 | 4 689 | 4 998 |
| 1.7 - 8116 PUBLIC PARTICIPATION | | 316 | 316 | – | – | – | – | – | – | 316 | 334 | 343 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 2 - PLANNING AND DEVELOPMENT SERVICES** | | **157 986** | **157 986** | **–** | **–** | **–** | **–** | **–** | – | 157 986 | **156 105** | **167 843** |
| 2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3 | | 13 694 | 13 694 | – | – | – | – | – | – | 13 694 | 14 363 | 15 182 |
| 2.2 - 2205 BUILDING CONTROL 4 | | 12 393 | 12 393 | – | – | – | – | – | – | 12 393 | 13 145 | 14 038 |
| 2.3 - 2210 TOWN PLANNING 4 - 5 | | 14 388 | 14 388 | – | – | – | – | – | – | 14 388 | 15 263 | 16 225 |
| 2.4 - 2230 TOWN DEVELOPMENT 5 | | 9 616 | 9 616 | – | – | – | – | – | – | 9 616 | 10 228 | 10 897 |
| 2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7 | | 24 899 | 24 899 | – | – | – | – | – | – | 24 899 | 24 487 | 25 502 |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8 | | 3 844 | 3 844 | – | – | – | – | – | – | 3 844 | 3 921 | 4 038 |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10 | | 38 713 | 38 713 | – | – | – | – | – | – | 38 713 | 39 293 | 33 911 |
| 2.8 - 3783 NEW HOUSING 10 | | 40 439 | 40 439 | – | – | – | – | – | – | 40 439 | 35 404 | 48 050 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |

| Vote Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| *[Insert departmental structure etc]* | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| **R thousands** | | A | A1 | B | C | D | E | F | G | H | | |
| **Vote 3 - INFRASTRUCTURE SERVICES** | | **1 853 971** | **1 853 971** | **–** | **–** | **–** | **–** | **–** | – | 1 853 971 | **1 996 010** | **2 156 948** |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL | | 11 021 | 11 021 | – | – | – | – | – | – | 11 021 | 11 657 | 12 380 |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58 | | 1 095 162 | 1 095 162 | – | – | – | – | – | – | 1 095 162 | 1 210 954 | 1 331 291 |
| 3.3 - 6530 REFUSE REMOVAL 60-61 | | 134 571 | 134 571 | – | – | – | – | – | – | 134 571 | 141 584 | 145 774 |
| 3.4 - 6620 ROADS | | 140 183 | 140 183 | – | – | – | – | – | – | 140 183 | 145 696 | 159 691 |
| 3.5 - 6606 SEWERAGE NETWORK | | 206 177 | 206 177 | – | – | – | – | – | – | 206 177 | 214 057 | 225 113 |
| 3.6 - 6650 WATER NETWORK | | 194 878 | 194 878 | – | – | – | – | – | – | 194 878 | 202 488 | 210 073 |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES | | 7 315 | 7 315 | – | – | – | – | – | – | 7 315 | 7 480 | 7 724 |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS | | 16 212 | 16 212 | – | – | – | – | – | – | 16 212 | 16 708 | 17 242 |
| 3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT | | 19 073 | 19 073 | – | – | – | – | – | – | 19 073 | 16 510 | 18 082 |
| 3.10 - 6540 CLEANING OF STREETS | | 29 378 | 29 378 | – | – | – | – | – | – | 29 378 | 28 877 | 29 578 |
| **Vote 4 - COMMUNITY AND PROTECTION SERVICES** | | **618 634** | **618 634** | **–** | **–** | **–** | **–** | **–** | – | 618 634 | **643 227** | **670 872** |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20 | | 21 234 | 21 234 | – | – | – | – | – | – | 21 234 | 22 147 | 23 473 |
| 4.2 - 5120 FIRE SERVICES 20-22 | | 50 880 | 50 880 | – | – | – | – | – | – | 50 880 | 53 278 | 56 604 |
| 4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23 | | 241 133 | 241 133 | – | – | – | – | – | – | 241 133 | 248 438 | 254 400 |
| 4.4 - 5705 DISASTER MANAGEMENT 25-26 | | 9 810 | 9 810 | – | – | – | – | – | – | 9 810 | 9 774 | 10 275 |
| 4.5 - 5710 LAW ENFORCEMENT 26-27 | | 156 741 | 156 741 | – | – | – | – | – | – | 156 741 | 166 450 | 175 651 |
| 4.6 - 3300 FORESTRY | | 71 845 | 71 845 | – | – | – | – | – | – | 71 845 | 73 717 | 77 775 |
| 4.7 - 3340 SPORTS GROUNDS | | 24 798 | 24 798 | – | – | – | – | – | – | 24 798 | 26 234 | 27 606 |
| 4.8 - 3545 CEMETRY: STELLENBOSCH 43-44 | | 7 750 | 7 750 | – | – | – | – | – | – | 7 750 | 7 600 | 8 039 |
| 4.9 - 3750 LIBRARY: PLEIN STREET 46-47 | | 11 811 | 11 811 | – | – | – | – | – | – | 11 811 | 11 977 | 12 153 |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6 | | 22 631 | 22 631 | – | – | – | – | – | – | 22 631 | 23 612 | 24 896 |
| **Vote 5 - CORPORATE SERVICES** | | **258 096** | **258 096** | **–** | **–** | **–** | **–** | **–** | – | 258 096 | **270 298** | **285 324** |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81 | | 10 295 | 10 295 | – | – | – | – | – | – | 10 295 | 10 949 | 11 657 |
| 5.2 - 7180 HUMAN RESOURCES SERVICES 81-82 | | 87 288 | 87 288 | – | – | – | – | – | – | 87 288 | 92 650 | 98 702 |
| 5.3 - 5715 OCCUPATIONAL SAFETY 82 | | 1 827 | 1 827 | – | – | – | – | – | – | 1 827 | 1 949 | 2 079 |
| 5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83 | | 17 228 | 17 228 | – | – | – | – | – | – | 17 228 | 18 391 | 19 635 |
| 5.5 - 7720 LEGAL SERVICES 84 | | 10 592 | 10 592 | – | – | – | – | – | – | 10 592 | 11 336 | 11 792 |
| 5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86 | | 39 328 | 39 328 | – | – | – | – | – | – | 39 328 | 40 933 | 43 822 |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91 | | 50 580 | 50 580 | – | – | – | – | – | – | 50 580 | 52 234 | 54 026 |
| 5.8 - 2235 PROPERTY MANAGEMENT 11-12 | | 18 105 | 18 105 | – | – | – | – | – | – | 18 105 | 18 185 | 18 907 |
| 5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13 | | 22 854 | 22 854 | – | – | – | – | – | – | 22 854 | 23 672 | 24 706 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 6 - FINANCIAL SERVICES** | | **161 735** | **161 735** | **–** | **–** | **–** | **–** | **–** | – | 161 735 | **172 259** | **179 082** |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93 | | 128 287 | 128 373 | – | – | – | – | – | – | 128 373 | 137 097 | 141 647 |
| 6.2 - 9920 FINANCIAL SERVICES: STORES 94 | | 2 596 | 2 510 | – | – | – | – | – | – | 2 510 | 2 374 | 2 535 |
| 6.3 - 9921 FINANCIAL SERVICES: SCM 94 | | 14 345 | 14 345 | – | – | – | – | – | – | 14 345 | 15 237 | 16 220 |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22 | | 3 016 | 3 016 | – | – | – | – | – | – | 3 016 | 3 115 | 3 235 |
| 6.5 - 9932 SPECIAL RATING AREA | | 13 491 | 13 491 | – | – | – | – | – | – | 13 491 | 14 435 | 15 446 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Expenditure by Vote** | 2 | **3 073 518** | **3 073 518** | **–** | **–** | **–** | **–** | **–** | **–** | **3 073 518** | **3 262 490** | **3 486 128** |
| **Surplus/ (Deficit) for the year** | 2 | **159 130** | **159 130** | **–** | **–** | **–** | **–** | **–** | **–** | **159 130** | **219 779** | **262 839** |

## WC024 Stellenbosch - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | 1 | A | A1 | B | C | D | E | F | G | H | | |
| **Revenue By Source** | | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | | |
| Service charges - Electricity | 2 | 1 373 854 | 1 373 854 | – | – | – | – | – | – | 1 373 854 | 1 520 994 | 1 683 893 |
| Service charges - Water | 2 | 224 651 | 224 651 | – | – | – | – | – | – | 224 651 | 235 883 | 247 677 |
| Service charges - Waste Water Management | 2 | 140 040 | 140 040 | – | – | – | – | – | – | 140 040 | 148 442 | 157 348 |
| Service charges - Waste Management | 2 | 124 857 | 124 857 | – | – | – | – | – | – | 124 857 | 132 348 | 140 289 |
| Sale of Goods and Rendering of Services | | 34 220 | 34 220 | – | – | – | – | – | – | 34 220 | 35 931 | 37 728 |
| Agency services | | 4 159 | 4 159 | – | – | – | – | – | – | 4 159 | 4 367 | 4 586 |
| Interest | | – | – | – | – | – | – | – | – | – | – | – |
| Interest earned from Receivables | | 19 826 | 19 826 | – | – | – | – | – | – | 19 826 | 20 322 | 20 869 |
| Interest earned from Current and Non Current Assets | | 51 306 | 51 306 | – | – | – | – | – | – | 51 306 | 48 869 | 46 548 |
| Dividends | | – | – | – | – | – | – | – | – | – | – | – |
| Rent on Land | | – | – | – | – | – | – | – | – | – | – | – |
| Rental from Fixed Assets | | 14 962 | 14 962 | – | – | – | – | – | – | 14 962 | 15 710 | 16 496 |
| Licence and permits | | 9 192 | 9 192 | – | – | – | – | – | – | 9 192 | 9 652 | 10 134 |
| Special Rating Levies | | – | – | – | – | – | – | – | – | – | – | – |
| Construction Contract Revenue | | – | – | – | – | – | – | – | – | – | – | – |
| Development Charges | | 51 139 | 51 139 | – | – | – | – | – | – | 51 139 | 53 696 | 56 380 |
| Operational Revenue | | 11 054 | 11 054 | – | – | – | – | – | – | 11 054 | 11 607 | 12 188 |
| **Non-Exchange Revenue** | | | | | | | | | | | | |
| Property rates | | 616 977 | 616 977 | – | – | – | – | – | – | 616 977 | 654 218 | 693 712 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 182 073 | 182 073 | – | – | – | – | – | – | 182 073 | 191 177 | 200 735 |
| Licences or permits | | – | – | – | – | – | – | – | – | – | – | – |
| Transfer and subsidies - Operational | | 287 541 | 287 541 | – | – | – | – | – | – | 287 541 | 291 751 | 319 324 |
| Interest Receivables | | 3 587 | 3 587 | – | – | – | – | – | – | 3 587 | 3 874 | 4 184 |
| Fuel Levy | | – | – | – | – | – | – | – | – | – | – | – |
| Operational Revenue - Service Charges | | 3 465 | 3 465 | – | – | – | – | – | – | 3 465 | 3 740 | 4 047 |
| Gains on disposal of Fixed and Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Other Gains | | – | – | – | – | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **3 152 903** | **3 152 903** | **–** | **–** | **–** | **–** | **–** | **–** | **3 152 903** | **3 382 581** | **3 656 138** |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Expenditure By Type** | | | | | | | | | | | | |
| Employee related costs | | 783 788 | 783 788 | – | – | – | – | – | – | 783 788 | 826 676 | 882 800 |
| Remuneration of councillors | | 28 973 | 28 973 | – | – | – | – | – | – | 28 973 | 30 422 | 31 943 |
| Bulk purchases - electricity | | 962 638 | 962 638 | – | – | – | – | – | – | 962 638 | 1 058 902 | 1 164 792 |
| Inventory consumed | | 130 898 | 131 566 | – | – | – | – | – | – | 131 566 | 135 963 | 140 519 |
| Debt impairment | | 80 767 | 80 767 | – | – | – | – | – | – | 80 767 | 82 786 | 83 452 |
| Depreciation, amortisation and impairment | | 232 739 | 232 739 | – | – | – | – | – | – | 232 739 | 237 394 | 244 516 |
| Interest, Dividends and Rent on Land | | 72 631 | 72 631 | – | – | – | – | – | – | 72 631 | 86 121 | 99 334 |
| Contracted services | | 415 671 | 415 921 | – | – | – | – | – | – | 415 921 | 423 367 | 445 381 |
| Transfers and subsidies | | 9 765 | 9 765 | – | – | – | – | – | – | 9 765 | 13 841 | 14 671 |
| Irrecoverable debts written off | | 132 404 | 132 404 | – | – | – | – | – | – | 132 404 | 135 737 | 138 497 |
| Operational Cost and Other Cost | | 219 703 | 218 786 | – | – | – | – | – | – | 218 786 | 227 721 | 236 644 |
| Disposal of Fixed and Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Other Losses | | 3 540 | 3 540 | – | – | – | – | – | – | 3 540 | 3 559 | 3 580 |
| **Total Expenditure** | | **3 073 518** | **3 073 518** | **–** | **–** | **–** | **–** | **–** | **–** | **3 073 518** | **3 262 490** | **3 486 128** |
| | | | | | | | | | | | | |
| **Surplus/(Deficit)** | | 79 385 | 79 385 | – | – | – | – | – | – | 79 385 | 120 091 | 170 010 |
| Transfers and subsidies - capital (monetary allocations) | | 79 745 | 79 745 | – | – | – | – | – | – | 79 745 | 99 688 | 92 829 |
| Transfers and subsidies - capital (in-kind - all) | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) before taxation** | | **159 130** | **159 130** | **–** | **–** | **–** | **–** | **–** | **–** | **159 130** | **219 779** | **262 839** |
| Income Tax | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after taxation** | | **159 130** | **159 130** | **–** | **–** | **–** | **–** | **–** | **–** | **159 130** | **219 779** | **262 839** |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | **159 130** | **159 130** | **–** | **–** | **–** | **–** | **–** | **–** | **159 130** | **219 779** | **262 839** |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/ (Deficit) for the year** | | **159 130** | **159 130** | **–** | **–** | **–** | **–** | **–** | **–** | **159 130** | **219 779** | **262 839** |

## WC024 Stellenbosch - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure *to be adjusted* | 2 | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 60 | 60 | – | – | – | – | – | – | 60 | 60 | 60 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 24 833 | 24 833 | – | – | – | – | 1 164 | 1 164 | 25 996 | 42 399 | 33 867 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 409 185 | 409 185 | – | – | – | – | 24 470 | 24 470 | 433 655 | 428 394 | 397 561 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 35 078 | 35 078 | – | – | – | – | 14 975 | 14 975 | 50 054 | 26 899 | 36 747 |
| Vote 5 - CORPORATE SERVICES | | 52 100 | 52 100 | – | – | – | – | 9 719 | 9 719 | 61 819 | 31 150 | 31 180 |
| Vote 6 - FINANCIAL SERVICES | | 1 100 | 1 100 | – | – | – | – | 268 | 268 | 1 368 | 1 090 | 100 |
| **Capital multi-year expenditure sub-total** | 3 | **522 356** | **522 356** | **–** | **–** | **–** | **–** | **50 597** | **50 597** | **572 952** | **529 992** | **499 514** |
| Single-year expenditure *to be adjusted* | 2 | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 9 293 | 9 293 | – | – | – | – | 280 | 280 | 9 573 | 5 633 | 416 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 28 410 | 28 410 | – | – | – | – | 8 712 | 8 712 | 37 122 | 51 632 | 7 500 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 16 443 | 16 443 | – | – | – | – | 6 145 | 6 145 | 22 589 | 21 614 | 13 191 |
| Vote 5 - CORPORATE SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - FINANCIAL SERVICES | | 2 800 | 2 800 | – | – | – | – | – | – | 2 800 | 1 160 | 150 |
| **Capital single-year expenditure sub-total** | | **56 946** | **56 946** | **–** | **–** | **–** | **–** | **15 137** | **15 137** | **72 083** | **80 038** | **21 257** |
| **Total Capital Expenditure - Vote** | | **579 302** | **579 302** | **–** | **–** | **–** | **–** | **65 734** | **65 734** | **645 036** | **610 030** | **520 771** |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| ***Governance and administration*** | | **56 060** | **56 060** | **–** | **–** | **–** | **–** | **9 987** | **9 987** | **66 047** | **33 460** | **31 490** |
| Executive and council | | 60 | 60 | – | – | – | – | – | – | 60 | 60 | 60 |
| Finance and administration | | 56 000 | 56 000 | – | – | – | – | 9 987 | 9 987 | 65 987 | 33 400 | 31 430 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **78 779** | **78 779** | **–** | **–** | **–** | **–** | **22 185** | **22 185** | **100 964** | **88 192** | **81 656** |
| Community and social services | | 9 167 | 9 167 | – | – | – | – | 18 654 | 18 654 | 27 821 | 11 474 | 7 361 |
| Sport and recreation | | 18 635 | 18 635 | – | – | – | – | 367 | 367 | 19 002 | 16 189 | 12 450 |
| Public safety | | 18 870 | 18 870 | – | – | – | – | 2 000 | 2 000 | 20 869 | 13 450 | 28 027 |
| Housing | | 32 108 | 32 108 | – | – | – | – | 1 164 | 1 164 | 33 271 | 47 079 | 33 818 |
| Health | | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **93 846** | **93 846** | **–** | **–** | **–** | **–** | **1 075** | **1 075** | **94 921** | **106 176** | **144 868** |
| Planning and development | | 2 528 | 2 528 | – | – | – | – | 421 | 421 | 2 948 | 1 573 | 1 095 |
| Road transport | | 90 818 | 90 818 | – | – | – | – | 654 | 654 | 91 473 | 104 404 | 143 173 |
| Environmental protection | | 500 | 500 | – | – | – | – | – | – | 500 | 200 | 600 |
| ***Trading services*** | | **350 617** | **350 617** | **–** | **–** | **–** | **–** | **32 487** | **32 487** | **383 104** | **382 202** | **262 757** |
| Energy sources | | 181 626 | 181 626 | – | – | – | – | 9 148 | 9 148 | 190 774 | 199 437 | 104 457 |
| Water management | | 99 076 | 99 076 | – | – | – | – | 8 550 | 8 550 | 107 626 | 98 200 | 45 500 |
| Waste water management | | 51 523 | 51 523 | – | – | – | – | 1 494 | 1 494 | 53 017 | 43 315 | 106 250 |
| Waste management | | 18 392 | 18 392 | – | – | – | – | 13 296 | 13 296 | 31 688 | 41 250 | 6 550 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure - Functional** | 3 | **579 302** | **579 302** | **–** | **–** | **–** | **–** | **65 734** | **65 734** | **645 036** | **610 030** | **520 771** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Funded by:** | | | | | | | | | | | | |
| National Government | | 53 794 | 53 794 | – | – | – | – | – | – | 53 794 | 49 349 | 50 445 |
| Provincial Government | | 15 558 | 15 558 | – | – | – | – | – | – | 15 558 | 37 336 | 30 276 |
| District Municipality | | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | 20 000 | 20 000 | – | – | – | – | 2 353 | 2 353 | 22 353 | 35 753 | 2 700 |
| **Transfers recognised - capital** | 4 | **89 351** | **89 351** | **–** | **–** | **–** | **–** | **2 353** | **2 353** | **91 704** | **122 438** | **83 421** |
| **Borrowing** | | 186 966 | 186 966 | – | – | – | – | 14 866 | 14 866 | 201 832 | 199 379 | 133 474 |
| **Internally generated funds** | | 302 984 | 302 984 | – | – | – | – | 48 515 | 48 515 | 351 499 | 288 214 | 303 876 |
| **Total Capital Funding** | | **579 302** | **579 302** | **–** | **–** | **–** | **–** | **65 734** | **65 734** | **645 036** | **610 030** | **520 771** |

## WC024 Stellenbosch - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - B - 18/08/2026

| Vote Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Capital expenditure - Municipal Vote | | | | | | | | | | | | |
| Multi-year expenditure appropriation | 2 | | | | | | | | | | | |
| **Vote 1 - OFFICE OF THE MUNICIPAL MANAGER** | | **60** | **60** | **–** | **–** | **–** | **–** | **–** | – | 60 | **60** | **60** |
| 1.1 - 1100 MUNICIPAL MANAGER 1 | | 60 | 60 | – | – | – | – | – | – | 60 | 60 | 60 |
| 1.2 - 1105 INTERNAL AUDIT 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.3 - 1106 AUDIT COMMITTEE 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.4 - 1111 LIAISON EXECUTIVE 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.5 - 7770 COMMUNICATION SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| 1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.7 - 8116 PUBLIC PARTICIPATION | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 2 - PLANNING AND DEVELOPMENT SERVICES** | | **24 833** | **24 833** | **–** | **–** | **–** | **–** | **1 164** | 1 164 | 25 996 | **42 399** | **33 867** |
| 2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.2 - 2205 BUILDING CONTROL 4 | | 150 | 150 | – | – | – | – | – | – | 150 | 150 | 180 |
| 2.3 - 2210 TOWN PLANNING 4 - 5 | | 95 | 95 | – | – | – | – | – | – | 95 | 100 | 110 |
| 2.4 - 2230 TOWN DEVELOPMENT 5 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10 | | 8 614 | 8 614 | – | – | – | – | 1 164 | 1 164 | 9 778 | 2 000 | – |
| 2.8 - 3783 NEW HOUSING 10 | | 15 974 | 15 974 | – | – | – | – | – | – | 15 974 | 40 149 | 33 577 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 3 - INFRASTRUCTURE SERVICES** | | **409 185** | **409 185** | **–** | **–** | **–** | **–** | **24 470** | 24 470 | 433 655 | **428 394** | **397 561** |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL | | 65 | 65 | – | – | – | – | – | – | 65 | 115 | 115 |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58 | | 158 350 | 158 350 | – | – | – | – | 736 | 736 | 159 087 | 153 505 | 104 342 |
| 3.3 - 6530 REFUSE REMOVAL 60-61 | | 18 392 | 18 392 | – | – | – | – | 12 996 | 12 996 | 31 388 | 41 250 | 6 550 |
| 3.4 - 6620 ROADS | | 82 268 | 82 268 | – | – | – | – | 554 | 554 | 82 823 | 92 204 | 134 673 |
| 3.5 - 6606 SEWERAGE NETWORK | | 50 523 | 50 523 | – | – | – | – | 1 494 | 1 494 | 52 017 | 42 500 | 105 750 |
| 3.6 - 6650 WATER NETWORK | | 99 076 | 99 076 | – | – | – | – | 8 550 | 8 550 | 107 626 | 98 200 | 45 500 |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS | | – | – | – | – | – | – | – | – | – | – | – |
| 3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT | | 510 | 510 | – | – | – | – | 141 | 141 | 651 | 620 | 630 |
| 3.10 - 6540 CLEANING OF STREETS | | – | – | – | – | – | – | – | – | – | – | – |

| Vote Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Vote 4 - COMMUNITY AND PROTECTION SERVICES** | | **35 078** | **35 078** | **–** | **–** | **–** | **–** | **14 975** | 14 975 | 50 054 | **26 899** | **36 747** |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20 | | 1 700 | 1 700 | – | – | – | – | – | – | 1 700 | 1 250 | 750 |
| 4.2 - 5120 FIRE SERVICES 20-22 | | 7 500 | 7 500 | – | – | – | – | – | – | 7 500 | 3 750 | 17 827 |
| 4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23 | | 350 | 350 | – | – | – | – | 100 | 100 | 450 | 200 | – |
| 4.4 - 5705 DISASTER MANAGEMENT 25-26 | | – | – | – | – | – | – | – | – | – | – | – |
| 4.5 - 5710 LAW ENFORCEMENT 26-27 | | 9 500 | 9 500 | – | – | – | – | 750 | 750 | 10 250 | 8 700 | 9 200 |
| 4.6 - 3300 FORESTRY | | 9 735 | 9 735 | – | – | – | – | 367 | 367 | 10 102 | 8 939 | 4 700 |
| 4.7 - 3340 SPORTS GROUNDS | | 3 200 | 3 200 | – | – | – | – | – | – | 3 200 | 3 700 | 4 200 |
| 4.8 - 3545 CEMETRY: STELLENBOSCH 43-44 | | 3 043 | 3 043 | – | – | – | – | 13 758 | 13 758 | 16 802 | – | – |
| 4.9 - 3750 LIBRARY: PLEIN STREET 46-47 | | – | – | – | – | – | – | – | – | – | 300 | – |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6 | | 50 | 50 | – | – | – | – | – | – | 50 | 60 | 70 |
| **Vote 5 - CORPORATE SERVICES** | | **52 100** | **52 100** | **–** | **–** | **–** | **–** | **9 719** | 9 719 | 61 819 | **31 150** | **31 180** |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.2 - 7180 HUMAN RESOURCES SERVICES 81-82 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.3 - 5715 OCCUPATIONAL SAFETY 82 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.5 - 7720 LEGAL SERVICES 84 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91 | | 12 000 | 12 000 | – | – | – | – | 4 149 | 4 149 | 16 149 | 13 750 | 9 600 |
| 5.8 - 2235 PROPERTY MANAGEMENT 11-12 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13 | | 40 100 | 40 100 | – | – | – | – | 5 570 | 5 570 | 45 670 | 17 400 | 21 580 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 6 - FINANCIAL SERVICES** | | **1 100** | **1 100** | **–** | **–** | **–** | **–** | **268** | 268 | 1 368 | **1 090** | **100** |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93 | | – | – | – | – | – | – | – | – | – | – | – |
| 6.2 - 9920 FINANCIAL SERVICES: STORES 94 | | 1 000 | 1 000 | – | – | – | – | – | – | 1 000 | 1 000 | – |
| 6.3 - 9921 FINANCIAL SERVICES: SCM 94 | | – | – | – | – | – | – | – | – | – | – | – |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22 | | 100 | 100 | – | – | – | – | 268 | 268 | 368 | 90 | 100 |
| 6.5 - 9932 SPECIAL RATING AREA | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Capital multi-year expenditure sub-total** | | **522 356** | **522 356** | **–** | **–** | **–** | **–** | **50 597** | 50 597 | 572 952 | **529 992** | **499 514** |
| **Capital expenditure - Municipal Vote** | 2 | | | | | | | | | | | |
| **Single-year expenditure appropriation** | | | | | | | | | | | | |
| **Vote 1 - OFFICE OF THE MUNICIPAL MANAGER** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | – | – | **–** | **–** |
| 1.1 - 1100 MUNICIPAL MANAGER 1 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.2 - 1105 INTERNAL AUDIT 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.3 - 1106 AUDIT COMMITTEE 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.4 - 1111 LIAISON EXECUTIVE 2 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.5 - 7770 COMMUNICATION SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| 1.6 - 8110 IDP AND STRATEGIC PROGRAMS 88-89 | | – | – | – | – | – | – | – | – | – | – | – |
| 1.7 - 8116 PUBLIC PARTICIPATION | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |

| Vote Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Vote 2 - PLANNING AND DEVELOPMENT SERVICES** | | **9 293** | **9 293** | **–** | **–** | **–** | **–** | **280** | 280 | 9 573 | **5 633** | **416** |
| 2.1 - 2200 PLANNING AND DEVELOPMENT: GENERAL 3 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.2 - 2205 BUILDING CONTROL 4 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.3 - 2210 TOWN PLANNING 4 - 5 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.4 - 2230 TOWN DEVELOPMENT 5 | | 80 | 80 | – | – | – | – | – | – | 80 | 85 | 90 |
| 2.5 - 8120 LOCAL ECONOMIC DEVELOPMENT 6 - 7 | | 1 693 | 1 693 | – | – | – | – | 280 | 280 | 1 973 | 618 | 85 |
| 2.6 - 3780 HUMAN SETTLEMENTS: GENERAL 8 | | – | – | – | – | – | – | – | – | – | – | – |
| 2.7 - 3781 HOUSING ADMINISTRATION 9-10 | | 7 470 | 7 470 | – | – | – | – | – | – | 7 470 | 4 880 | 190 |
| 2.8 - 3783 NEW HOUSING 10 | | 50 | 50 | – | – | – | – | – | – | 50 | 50 | 51 |
| | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 3 - INFRASTRUCTURE SERVICES** | | **28 410** | **28 410** | **–** | **–** | **–** | **–** | **8 712** | 8 712 | 37 122 | **51 632** | **7 500** |
| 3.1 - 6600 ENGINEERING SERVICES GENERAL | | – | – | – | – | – | – | – | – | – | – | – |
| 3.2 - 4400 ELECTRICAL ENGINEERING SERVICES 56-58 | | 23 210 | 23 210 | – | – | – | – | 8 412 | 8 412 | 31 622 | 45 817 | – |
| 3.3 - 6530 REFUSE REMOVAL 60-61 | | – | – | – | – | – | – | 300 | 300 | 300 | – | – |
| 3.4 - 6620 ROADS | | 4 200 | 4 200 | – | – | – | – | – | – | 4 200 | 5 000 | 7 000 |
| 3.5 - 6606 SEWERAGE NETWORK | | 1 000 | 1 000 | – | – | – | – | – | – | 1 000 | 815 | 500 |
| 3.6 - 6650 WATER NETWORK | | – | – | – | – | – | – | – | – | – | – | – |
| 3.7 - 4410 ELECTRICAL ENG. CLIENT SERVICES | | – | – | – | – | – | – | – | – | – | – | – |
| 3.8 - 4420 ELECTRICAL ENG. SYSTEM OPERATIONS | | – | – | – | – | – | – | – | – | – | – | – |
| 3.9 - 2245 DEVELOP SERVICES & PROJECT MANAGEMENT | | – | – | – | – | – | – | – | – | – | – | – |
| 3.10 - 6540 CLEANING OF STREETS | | – | – | – | – | – | – | – | – | – | – | – |
| **Vote 4 - COMMUNITY AND PROTECTION SERVICES** | | **16 443** | **16 443** | **–** | **–** | **–** | **–** | **6 145** | 6 145 | 22 589 | **21 614** | **13 191** |
| 4.1 - 5111 COMMUNITY AND PROTECTION: GENERAL 20 | | – | – | – | – | – | – | – | – | – | 400 | – |
| 4.2 - 5120 FIRE SERVICES 20-22 | | 1 000 | 1 000 | – | – | – | – | – | – | 1 000 | 1 000 | 1 000 |
| 4.3 - 5140 TRAFFIC SERVICES: LICENCING 22-23 | | 4 000 | 4 000 | – | – | – | – | – | – | 4 000 | 7 000 | 1 500 |
| 4.4 - 5705 DISASTER MANAGEMENT 25-26 | | 1 000 | 1 000 | – | – | – | – | – | – | 1 000 | 6 000 | – |
| 4.5 - 5710 LAW ENFORCEMENT 26-27 | | 870 | 870 | – | – | – | – | 1 250 | 1 250 | 2 120 | – | – |
| 4.6 - 3300 FORESTRY | | 3 500 | 3 500 | – | – | – | – | – | – | 3 500 | 800 | 1 600 |
| 4.7 - 3340 SPORTS GROUNDS | | 2 700 | 2 700 | – | – | – | – | – | – | 2 700 | 2 550 | 2 550 |
| 4.8 - 3545 CEMETRY: STELLENBOSCH 43-44 | | 1 000 | 1 000 | – | – | – | – | – | – | 1 000 | 1 000 | – |
| 4.9 - 3750 LIBRARY: PLEIN STREET 46-47 | | 200 | 200 | – | – | – | – | – | – | 200 | 255 | 41 |
| 4.10 - 3113 COMMUNITY DEVELOPMENT 5 - 6 | | 2 174 | 2 174 | – | – | – | – | 4 895 | 4 895 | 7 069 | 2 609 | 6 500 |
| **Vote 5 - CORPORATE SERVICES** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | – | – | **–** | **–** |
| 5.1 - 7111 CORPORATE SERVICES: GENERAL 80-81 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.2 - 7180 HUMAN RESOURCES SERVICES 81-82 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.3 - 5715 OCCUPATIONAL SAFETY 82 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.4 - 7700 DOCUMENTATION AND ARCHIVES 82-83 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.5 - 7720 LEGAL SERVICES 84 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.6 - 7800 COUNCIL: GENERAL EXPENSES 85-86 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.7 - 9910 INFORMATION TECHNOLOGY 90-91 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.8 - 2235 PROPERTY MANAGEMENT 11-12 | | – | – | – | – | – | – | – | – | – | – | – |
| 5.9 - 6220 MUNICIPAL BUILDINGS AND STRUCTURES 12-13 | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |

| Vote Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Vote 6 - FINANCIAL SERVICES** | | **2 800** | **2 800** | **–** | **–** | **–** | **–** | **–** | – | 2 800 | **1 160** | **150** |
| 6.1 - 9900 FINANCIAL SERVICES: GENERAL 92-93 | | 2 650 | 2 650 | – | – | – | – | – | – | 2 650 | 1 080 | 75 |
| 6.2 - 9920 FINANCIAL SERVICES: STORES 94 | | – | – | – | – | – | – | – | – | – | – | – |
| 6.3 - 9921 FINANCIAL SERVICES: SCM 94 | | 150 | 150 | – | – | – | – | – | – | 150 | 80 | 75 |
| 6.4 - 5130 LOGISTICS AND FLEET MANAGEMENT 22 | | – | – | – | – | – | – | – | – | – | – | – |
| 6.5 - 9932 SPECIAL RATING AREA | | – | – | – | – | – | – | – | – | – | – | – |
| | | – | – | – | – | – | – | – | – | – | – | – |
| **Capital single-year expenditure sub-total** | | **56 946** | **56 946** | **–** | **–** | **–** | **–** | **15 137** | 15 137 | 72 083 | **80 038** | **21 257** |
| **Total Capital Expenditure** | | **579 302** | **579 302** | **–** | **–** | **–** | **–** | **65 734** | 65 734 | 645 036 | **610 030** | **520 771** |

**WC024 Stellenbosch - Table B6 Consolidated Adjustments Budget Financial Position - 18/08/2026**

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **ASSETS** | | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | | |
| Cash and cash equivalents | | 488 345 | 488 345 | – | – | – | – | (65 734) | (65 734) | 422 611 | 493 677 | 543 739 |
| Short term Investments | | – | – | – | – | – | – | – | – | – | – | – |
| Trade and other receivables from exchange transactions | 1 | 317 731 | 317 731 | – | – | – | – | – | – | 317 731 | 342 078 | 348 955 |
| Receivables from non-exchange transactions | 1 | 106 409 | 106 409 | – | – | – | – | – | – | 106 409 | 111 653 | 119 482 |
| Current portion of non-current receivables | 2 | – | – | – | – | – | – | – | – | – | – | – |
| Inventory | | 43 664 | 42 997 | – | – | – | – | – | – | 42 997 | 43 704 | 43 744 |
| VAT Receivable | | 10 214 | 10 214 | – | – | – | – | 0 | 0 | 10 214 | 11 214 | 10 214 |
| Other current assets | | 56 258 | 56 258 | – | – | – | – | – | – | 56 258 | 56 258 | 56 258 |
| **Total current assets** | | **1 022 621** | **1 021 954** | **–** | **–** | **–** | **–** | **(65 734)** | **(65 734)** | **956 220** | **1 058 585** | **1 122 393** |
| **Non current assets** | | | | | | | | | | | | |
| Investments | | – | – | – | – | – | – | – | – | – | – | – |
| Investment property | | 415 554 | 415 554 | – | – | – | – | – | – | 415 554 | 415 545 | 415 532 |
| Property, plant and equipment | 3 | 6 526 878 | 6 526 878 | – | – | – | – | 64 484 | 64 484 | 6 591 362 | 6 553 333 | 6 457 471 |
| Biological assets | | 2 800 | 2 800 | – | – | – | – | – | – | 2 800 | 3 300 | 2 800 |
| Living resources | | 870 | 870 | – | – | – | – | 1 250 | 1 250 | 2 120 | – | – |
| Heritage assets | | 1 313 | 1 313 | – | – | – | – | – | – | 1 313 | 1 313 | 1 313 |
| Intangible assets | | 4 226 | 4 226 | – | – | – | – | – | – | 4 226 | 4 222 | 4 217 |
| Trade and other receivables from exchange transactions | | 8 304 | 8 304 | – | – | – | – | – | – | 8 304 | 8 304 | 8 304 |
| Non-current receivables from non-exchange transactions | | 17 | 17 | – | – | – | – | – | – | 17 | 17 | 17 |
| Other non-current assets | | – | – | – | – | – | – | – | – | – | – | – |
| **Total non current assets** | | **6 959 961** | **6 959 961** | **–** | **–** | **–** | **–** | **65 734** | **65 734** | **7 025 695** | **6 986 035** | **6 889 654** |
| **TOTAL ASSETS** | | **7 982 582** | **7 981 915** | **–** | **–** | **–** | **–** | **–** | **–** | **7 981 915** | **8 044 619** | **8 012 047** |
| | | | | | | | | | | | | |
| **LIABILITIES** | | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | | |
| Bank overdraft | | – | – | – | – | – | – | – | – | – | – | – |
| Financial liabilities | | 71 571 | 71 571 | – | – | – | – | – | – | 71 571 | 71 571 | 71 571 |
| Consumer deposits | | 25 395 | 25 395 | – | – | – | – | – | – | 25 395 | 25 395 | 25 395 |
| Trade and other payables from exchange transactions | | 297 146 | 296 478 | – | – | – | – | – | – | 296 478 | 296 476 | 296 933 |
| Trade and other payables from non-exchange transactions | | 71 536 | 71 536 | – | – | – | – | – | – | 71 536 | 71 831 | 71 831 |
| Provision | | 60 602 | 60 602 | – | – | – | – | – | – | 60 602 | 60 602 | 60 602 |
| VAT Payable | | 22 170 | 22 170 | – | – | – | – | – | – | 22 170 | 22 170 | 22 170 |
| Other current liabilities | | 20 713 | 20 713 | – | – | – | – | – | – | 20 713 | 21 122 | 21 562 |
| **Total current liabilities** | | **569 132** | **568 464** | **–** | **–** | **–** | **–** | **–** | **–** | **568 464** | **569 166** | **570 064** |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Non current liabilities** | | | | | | | | | | | | |
| Financial liabilities | 1 | 566 639 | 566 639 | – | – | – | – | – | – | 566 639 | 566 019 | 487 384 |
| Provision | 1 | 158 484 | 158 484 | – | – | – | – | – | – | 158 484 | 158 942 | 159 424 |
| Long term portion of trade payables | | – | – | – | – | – | – | – | – | – | – | – |
| Other non-current liabilities | | 252 356 | 252 356 | – | – | – | – | – | – | 252 356 | 253 871 | 255 495 |
| **Total non current liabilities** | | **977 478** | **977 478** | **–** | **–** | **–** | **–** | **–** | **–** | **977 478** | **978 832** | **902 303** |
| **TOTAL LIABILITIES** | | **1 546 610** | **1 545 943** | **–** | **–** | **–** | **–** | **–** | **–** | **1 545 943** | **1 547 999** | **1 472 367** |
| **NET ASSETS** | 2 | **6 435 972** | **6 435 972** | **–** | **–** | **–** | **–** | **–** | **–** | **6 435 972** | **6 496 621** | **6 539 680** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 6 047 356 | 6 047 356 | – | – | – | – | – | – | 6 047 356 | 6 126 468 | 6 146 199 |
| Funds and Reserves | | 388 616 | 388 616 | – | – | – | – | – | – | 388 616 | 370 153 | 393 481 |
| Other | | – | – | – | – | – | – | – | – | – | – | – |
| **TOTAL COMMUNITY WEALTH/EQUITY** | | **6 435 972** | **6 435 972** | **–** | **–** | **–** | **–** | **–** | **–** | **6 435 972** | **6 496 621** | **6 539 680** |

## WC024 Stellenbosch - Table B7 Consolidated Adjustments Budget Cash Flows - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | | |
| Property rates | | 615 837 | 615 837 | – | – | – | – | – | – | 615 837 | 652 787 | 691 955 |
| Service charges | | 2 093 191 | 2 093 191 | – | – | – | – | – | – | 2 093 191 | 2 262 153 | 2 474 120 |
| Other revenue | | 198 389 | 198 389 | – | – | – | – | 9 860 | 9 860 | 208 249 | 209 909 | 198 347 |
| Transfers and Subsidies - Operational | 1 | 287 245 | 287 245 | – | – | – | – | – | – | 287 245 | 291 751 | 319 324 |
| Transfers and Subsidies - Capital | 1 | 79 745 | 79 745 | – | – | – | – | – | – | 79 745 | 99 688 | 92 829 |
| Interest | | 51 306 | 51 306 | – | – | – | – | – | – | 51 306 | 48 869 | 46 548 |
| Dividends | | – | – | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | | |
| Suppliers and employees | | (2 770 959) | (2 770 959) | – | – | – | – | – | – | (2 770 959) | (2 952 007) | (3 170 360) |
| Finance charges | | (63 458) | (63 458) | – | – | – | – | – | – | (63 458) | (76 490) | (89 221) |
| Transfers and Subsidies | 1 | (9 765) | (9 765) | – | – | – | – | – | – | (9 765) | (13 841) | (14 671) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **481 531** | **481 531** | **–** | **–** | **–** | **–** | **9 860** | **9 860** | **491 391** | **522 820** | **548 870** |
| | | | | | | | | | | | | |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | – | – | – | – | – | – | – | – | – | – | – |
| 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 | | – | – | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | | |
| Capital assets | | (666 197) | (666 197) | – | – | – | – | (75 594) | (75 594) | (741 791) | (701 535) | (598 887) |
| Retention (Capital) | | – | – | – | – | – | – | – | – | – | – | – |
| **NET CASH FROM/(USED) INVESTING ACTIVITIES** | | **(666 197)** | **(666 197)** | **–** | **–** | **–** | **–** | **(75 594)** | **(75 594)** | **(741 791)** | **(701 535)** | **(598 887)** |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | | |
| Short term loans | | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | 186 966 | 186 966 | – | – | – | – | – | – | 186 966 | 199 379 | 133 474 |
| Increase (decrease) in consumer deposits | | – | – | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | | |
| Repayment of borrowing | | (63 458) | (63 458) | – | – | – | – | – | – | (63 458) | (76 490) | (89 221) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **123 508** | **123 508** | **–** | **–** | **–** | **–** | **–** | **–** | **123 508** | **122 888** | **44 253** |
| | | | | | | | | | | | | |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **(61 158)** | **(61 158)** | **–** | **–** | **–** | **–** | **(65 734)** | **(65 734)** | **(126 892)** | **(55 827)** | **(5 764)** |
| Cash/cash equivalents at the year begin: | 2 | 549 503 | 549 503 | – | – | – | – | – | – | 549 503 | 488 345 | 432 519 |
| Cash/cash equivalents at the year end: | 2 | 488 345 | 488 345 | – | – | – | – | (65 734) | (65 734) | 422 611 | 432 519 | 426 754 |

## WC024 Stellenbosch - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 18/08/202

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>Cash and investments available</u> | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 488 345 | 488 345 | – | – | – | – | (65 734) | (65 734) | 422 611 | 432 519 | 426 754 |
| Other current investments > 90 days | | – | – | – | – | – | – | – | – | – | – | – |
| Non current assets - Investments | 1 | – | – | – | – | – | – | – | – | – | – | – |
| **Cash and investments available:** | | **488 345** | **488 345** | **–** | **–** | **–** | **–** | **(65 734)** | **(65 734)** | **422 611** | **432 519** | **426 754** |
| <u>Applications of cash and investments</u> | | | | | | | | | | | | |
| Unspent conditional transfers | | 28 530 | 28 530 | – | – | – | – | – | – | 28 530 | 28 825 | 28 825 |
| Unspent borrowing | | | | | | | | | | | | |
| Statutory requirements | | 574 | 574 | – | – | – | – | – | – | 574 | 2 550 | 4 954 |
| Other working capital requirements | 2 | (104 118) | (104 118) | | | | | | | (106 292) | (132 808) | (145 181) |
| Other provisions | | 60 602 | 60 602 | – | – | – | – | – | – | 60 602 | 60 602 | 60 602 |
| Long term investments committed | | – | – | | | | | | | – | – | – |
| Reserves to be backed by cash/investments | | 388 616 | 388 616 | | | | | | | 388 616 | 370 153 | 393 481 |
| **Total Application of cash and investments:** | | **374 204** | **374 204** | **–** | **–** | **–** | **–** | **–** | **–** | **372 030** | **329 321** | **342 680** |
| **Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits** | | **114 141** | **114 141** | **–** | **–** | **–** | **–** | **(65 734)** | **(65 734)** | **50 581** | **103 197** | **84 074** |
| **Creditors transferred to Debt Relief - Non-Current portion** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits** | | **114 141** | **114 141** | **–** | **–** | **–** | **–** | **(65 734)** | **(65 734)** | **50 581** | **103 197** | **84 074** |

*<u>References</u>*

*1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position*
*2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)*
*3. Only complete if a previous adjusted budget has been approved*
*4. Additional cash-backed accumulated funds/unspent funds*
*5. Increases of funds approved under MFMA section 31*
*6. Adjustments approved in accordance with MFMA section 29*
*7. Adjustments to transfers from National or Provincial Government*
*8. Adjusts. = 'Other' Adjustments proposed to be approved;*
*9. G = B + C + D + E + F*
*10. Adjusted Budget H = (A or A1) + G*

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Other working capital requirements** | | | | | | | | | | | | |
| Debtors | | 444 270 | 444 270 | | | | | | | 445 776 | 472 290 | 485 121 |
| Creditors due | | 340 152 | 340 152 | | | | | | | 339 484 | 339 482 | 339 940 |
| **Total** | | 104 118 | 104 118 | | | | | | | 106 292 | 132 808 | 145 181 |
| ***Debtors collection assumptions:*** | | | | | | | | | | | | |
| Balance outstanding - debtors | | 424 140 | 424 140 | | | | | | | 424 140 | 453 731 | 468 437 |
| Estimate of debtors collection rate | | 104.75% | 104.75% | | | | | | | 105.10% | 105.99% | 105.39% |
| **Long term investments committed** | | | | | | | | | | | | |
| *(Insert description; eg sinking fund)* | | | | | | | | | | | | |
| Bankers Acceptance Certificate | | – | – | | | | | | | – | – | – |
| Deposit Taking Institutions | | – | – | | | | | | | – | – | – |
| Bank Repurchase Agreements | | – | – | | | | | | | – | – | – |
| Derivative Financial Assets | | – | – | | | | | | | – | – | – |
| Guaranteed Endowment Policies (Sinking) | | – | – | | | | | | | – | – | – |
| Listed/Unlisted Bonds and Stocks | | – | – | | | | | | | – | – | – |
| Municipal Bonds | | – | – | | | | | | | – | – | – |
| National Government Securities | | – | – | | | | | | | – | – | – |
| Negotiable Certificate of Deposits: Banks | | – | – | | | | | | | – | – | – |
| Unamortised Debt Expense | | – | – | | | | | | | – | – | – |
| Unamortised Preference Share Expense | | – | – | | | | | | | – | – | – |
| Interest Rate Swaps | | – | – | | | | | | | – | – | – |
| **Total Long term investments committed** | | – | – | | | | | | | – | – | – |
| **Reserves to be backed by cash/investments** | | | | | | | | | | | | |
| Housing Development Fund | | – | – | | | | | | | – | – | – |
| Capital Replacement Reserve | | 378 731 | 378 731 | | | | | | | 378 731 | 360 267 | 383 596 |
| Self Insurance Reserve | | 9 885 | 9 885 | | | | | | | 9 885 | 9 885 | 9 885 |
| Compensation for Occupational Injuries and Diseases | | – | – | | | | | | | – | – | – |
| Employee Benefit reserve | | – | – | | | | | | | – | – | – |
| Non-current Provisions reserve | | – | – | | | | | | | – | – | – |
| Valuation reserve | | – | – | | | | | | | – | – | – |
| Investment in associate account | | – | – | | | | | | | – | – | – |
| Capitalisation Reserve | | – | – | | | | | | | – | – | – |
| **Total Reserves to be backed by cash/investments** | | 388 616 | 388 616 | | | | | | | 388 616 | 370 153 | 393 481 |

WC024 Stellenbosch - Table B9 Consolidated Asset Management - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| CAPITAL EXPENDITURE | | | | | | | | | | | | |
| ***Total New Assets** to be adjusted* | 1 | **255 549** | **254 680** | **–** | **–** | **–** | **–** | **28 292** | **28 292** | **282 971** | **357 496** | **311 544** |
| *Roads Infrastructure* | | 17 098 | 17 098 | – | – | – | – | 205 | 205 | 17 303 | 28 100 | 89 000 |
| *Storm water Infrastructure* | | 1 500 | 1 500 | – | – | – | – | – | – | 1 500 | 2 500 | 1 500 |
| *Electrical Infrastructure* | | 124 636 | 124 636 | – | – | – | – | 9 148 | 9 148 | 133 784 | 142 256 | 90 139 |
| *Water Supply Infrastructure* | | 27 959 | 27 959 | – | – | – | – | 559 | 559 | 28 519 | 58 569 | 37 492 |
| *Sanitation Infrastructure* | | 1 500 | 1 500 | – | – | – | – | – | – | 1 500 | 15 000 | 20 000 |
| *Solid Waste Infrastructure* | | 17 642 | 17 642 | – | – | – | – | 12 496 | 12 496 | 30 138 | 36 700 | 5 500 |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 3 000 | 3 000 | – | – | – | – | 3 463 | 3 463 | 6 463 | 2 500 | 2 500 |
| **Infrastructure** | | **193 336** | **193 336** | **–** | **–** | **–** | **–** | **25 871** | **25 871** | **219 207** | **285 625** | **246 131** |
| Community Facilities | | 100 | 100 | – | – | – | – | – | – | 100 | – | – |
| Sport and Recreation Facilities | | – | – | – | – | – | – | – | – | – | – | – |
| **Community Assets** | | **100** | **100** | **–** | **–** | **–** | **–** | **–** | **–** | **100** | **–** | **–** |
| **Heritage Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | 8 600 | 8 600 | – | – | – | – | 249 | 249 | 8 849 | 3 650 | 13 827 |
| Housing | | 2 000 | 2 000 | – | – | – | – | – | – | 2 000 | 2 000 | 2 000 |
| **Other Assets** | 6 | **10 600** | **10 600** | **–** | **–** | **–** | **–** | **249** | **249** | **10 849** | **5 650** | **15 827** |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Computer Equipment** | | **4 500** | **4 500** | **–** | **–** | **–** | **–** | **–** | **–** | **4 500** | **7 500** | **4 500** |
| **Furniture and Office Equipment** | | **1 425** | **1 545** | **–** | **–** | **–** | **–** | **401** | **401** | **1 946** | **1 515** | **1 377** |
| **Machinery and Equipment** | | **21 769** | **21 769** | **–** | **–** | **–** | **–** | **1 588** | **1 588** | **23 357** | **34 206** | **27 509** |
| **Transport Assets** | | **22 950** | **22 830** | **–** | **–** | **–** | **–** | **183** | **183** | **23 013** | **23 000** | **16 200** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | **870** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Immature | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Living Resources** | | **870** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| ***Total Renewal of Existing Assets** to be adjusted* | 2 | **66 453** | **66 453** | **–** | **–** | **–** | **–** | **280** | **280** | **66 733** | **82 218** | **43 574** |
| *Roads Infrastructure* | | 6 500 | 6 500 | – | – | – | – | – | – | 6 500 | 10 500 | 10 000 |
| *Storm water Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Electrical Infrastructure* | | 39 690 | 39 690 | – | – | – | – | – | – | 39 690 | 55 131 | 14 424 |
| *Water Supply Infrastructure* | | 10 000 | 10 000 | – | – | – | – | – | – | 10 000 | 10 000 | 10 000 |
| *Sanitation Infrastructure* | | 7 000 | 7 000 | – | – | – | – | – | – | 7 000 | 5 000 | 8 000 |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *Solid Waste Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| **Infrastructure** | | **63 190** | **63 190** | **–** | **–** | **–** | **–** | **–** | **–** | **63 190** | **80 631** | **42 424** |
| Community Facilities | | 2 613 | 2 613 | – | – | – | – | 280 | 280 | 2 893 | 1 038 | 500 |
| Sport and Recreation Facilities | | 650 | 650 | – | – | – | – | – | – | 650 | 550 | 650 |
| **Community Assets** | | **3 263** | **3 263** | **–** | **–** | **–** | **–** | **280** | **280** | **3 543** | **1 588** | **1 150** |
| **Heritage Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – | – | – |
| **Other Assets** | 6 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Computer Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Furniture and Office Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Machinery and Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Transport Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | – | – | – | – | – | – | – | – | – | – | – |
| Immature | | – | – | – | – | – | – | – | – | – | – | – |
| **Living Resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| | | | | | | | | | | | | |
| **Total Upgrading of Existing Assets *to be adjusted*** | 2a | **258 170** | **258 170** | **–** | **–** | **–** | **–** | **37 162** | **37 162** | **295 332** | **170 316** | **165 653** |
| *Roads Infrastructure* | | 55 370 | 55 370 | – | – | – | – | 349 | 349 | 55 719 | 50 954 | 32 723 |
| *Storm water Infrastructure* | | 300 | 300 | – | – | – | – | – | – | 300 | 600 | 400 |
| *Electrical Infrastructure* | | 19 400 | 19 400 | – | – | – | – | 420 | 420 | 19 820 | 3 000 | 3 250 |
| *Water Supply Infrastructure* | | 62 141 | 62 141 | – | – | – | – | 8 131 | 8 131 | 70 272 | 55 000 | 15 000 |
| *Sanitation Infrastructure* | | 41 823 | 41 823 | – | – | – | – | 1 000 | 1 000 | 42 823 | 13 665 | 72 750 |
| *Solid Waste Infrastructure* | | 500 | 500 | – | – | – | – | – | – | 500 | 4 300 | 1 000 |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 3 500 | 3 500 | – | – | – | – | 687 | 687 | 4 187 | 4 250 | 2 100 |
| **Infrastructure** | | **183 034** | **183 034** | **–** | **–** | **–** | **–** | **10 586** | **10 586** | **193 620** | **131 769** | **127 223** |
| Community Facilities | | 17 902 | 17 902 | – | – | – | – | 23 109 | 23 109 | 41 011 | 5 998 | 10 400 |
| Sport and Recreation Facilities | | 4 500 | 4 500 | – | – | – | – | – | – | 4 500 | 4 200 | 4 700 |
| **Community Assets** | | **22 402** | **22 402** | **–** | **–** | **–** | **–** | **23 109** | **23 109** | **45 511** | **10 198** | **15 100** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Heritage Assets** | | **400** | **400** | **–** | **–** | **–** | **–** | **–** | **–** | **400** | **1 500** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | 36 050 | 36 050 | – | – | – | – | 1 053 | 1 053 | 37 103 | 16 650 | 21 330 |
| Housing | | 11 914 | 11 914 | – | – | – | – | 1 164 | 1 164 | 13 078 | 5 700 | 1 500 |
| **Other Assets** | 6 | **47 964** | **47 964** | **–** | **–** | **–** | **–** | **2 217** | **2 217** | **50 180** | **22 350** | **22 830** |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **500** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Computer Equipment** | | **1 000** | **1 000** | **–** | **–** | **–** | **–** | **–** | **–** | **1 000** | **1 500** | **500** |
| **Furniture and Office Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Machinery and Equipment** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Transport Assets** | | **2 500** | **2 500** | **–** | **–** | **–** | **–** | **–** | **–** | **2 500** | **2 500** | **–** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | **870** | **870** | **–** | **–** | **–** | **–** | **1 250** | **1 250** | **2 120** | **–** | **–** |
| Immature | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Living Resources** | | **870** | **870** | **–** | **–** | **–** | **–** | **1 250** | **1 250** | **2 120** | **–** | **–** |
| **TOTAL CAPITAL EXPENDITURE *to be adjusted*** | 4 | **580 171** | **579 302** | **–** | **–** | **–** | **–** | **65 734** | **65 734** | **645 036** | **610 030** | **520 771** |
| *Roads Infrastructure* | | 78 968 | 78 968 | – | – | – | – | 554 | 554 | 79 523 | 89 554 | 131 723 |
| *Storm water Infrastructure* | | 1 800 | 1 800 | – | – | – | – | – | – | 1 800 | 3 100 | 1 900 |
| *Electrical Infrastructure* | | 183 727 | 183 727 | – | – | – | – | 9 568 | 9 568 | 193 294 | 200 387 | 107 813 |
| *Water Supply Infrastructure* | | 100 100 | 100 100 | – | – | – | – | 8 691 | 8 691 | 108 790 | 123 569 | 62 492 |
| *Sanitation Infrastructure* | | 50 323 | 50 323 | – | – | – | – | 1 000 | 1 000 | 51 323 | 33 665 | 100 750 |
| *Solid Waste Infrastructure* | | 18 142 | 18 142 | – | – | – | – | 12 496 | 12 496 | 30 638 | 41 000 | 6 500 |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 6 500 | 6 500 | – | – | – | – | 4 149 | 4 149 | 10 649 | 6 750 | 4 600 |
| **Infrastructure** | | **439 560** | **439 560** | **–** | **–** | **–** | **–** | **36 457** | **36 457** | **476 017** | **498 024** | **415 779** |
| Community Facilities | | 20 615 | 20 615 | – | – | – | – | 23 389 | 23 389 | 44 004 | 7 035 | 10 900 |
| Sport and Recreation Facilities | | 5 150 | 5 150 | – | – | – | – | – | – | 5 150 | 4 750 | 5 350 |
| **Community Assets** | | **25 765** | **25 765** | **–** | **–** | **–** | **–** | **23 389** | **23 389** | **49 154** | **11 785** | **16 250** |
| **Heritage Assets** | | **400** | **400** | **–** | **–** | **–** | **–** | **–** | **–** | **400** | **1 500** | **–** |
| Revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | 44 650 | 44 650 | – | – | – | – | 1 302 | 1 302 | 45 952 | 20 300 | 35 157 |
| Housing | | 13 914 | 13 914 | – | – | – | – | 1 164 | 1 164 | 15 078 | 7 700 | 3 500 |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Other Assets** | | **58 564** | **58 564** | **–** | **–** | **–** | **–** | **2 466** | **2 466** | **61 029** | **28 000** | **38 657** |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **500** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Computer Equipment** | | **5 500** | **5 500** | **–** | **–** | **–** | **–** | **–** | **–** | **5 500** | **9 000** | **5 000** |
| **Furniture and Office Equipment** | | **1 425** | **1 545** | **–** | **–** | **–** | **–** | **401** | **401** | **1 946** | **1 515** | **1 377** |
| **Machinery and Equipment** | | **21 769** | **21 769** | **–** | **–** | **–** | **–** | **1 588** | **1 588** | **23 357** | **34 206** | **27 509** |
| **Transport Assets** | | **25 450** | **25 330** | **–** | **–** | **–** | **–** | **183** | **183** | **25 513** | **25 500** | **16 200** |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | 1 739 | 870 | – | – | – | – | 1 250 | 1 250 | 2 120 | – | – |
| Immature | | – | – | – | – | – | – | – | – | – | – | – |
| **Living Resources** | | **1 739** | **870** | **–** | **–** | **–** | **–** | **1 250** | **1 250** | **2 120** | **–** | **–** |
| **TOTAL CAPITAL EXPENDITURE - Asset Class *to be adjusted*** | 4 | **580 171** | **579 302** | **–** | **–** | **–** | **–** | **65 734** | **65 734** | **645 036** | **610 030** | **520 771** |
| | | | | | | | | | | | | |
| **ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | | | | | | | | | | | |
| *Roads Infrastructure* | | 925 690 | 925 690 | – | – | – | – | 554 | 554 | 926 244 | 935 754 | 976 362 |
| *Storm water Infrastructure* | | 44 667 | 44 667 | – | – | – | – | – | – | 44 667 | 45 944 | 44 709 |
| *Electrical Infrastructure* | | 1 235 840 | 1 235 840 | – | – | – | – | 9 568 | 9 568 | 1 245 408 | 1 251 594 | 1 157 632 |
| *Water Supply Infrastructure* | | 1 510 016 | 1 510 016 | – | – | – | – | 8 691 | 8 691 | 1 518 707 | 1 532 391 | 1 469 139 |
| *Sanitation Infrastructure* | | 1 081 390 | 1 081 390 | – | – | – | – | 1 000 | 1 000 | 1 082 390 | 1 064 096 | 1 130 708 |
| *Solid Waste Infrastructure* | | 195 404 | 195 404 | – | – | – | – | 12 496 | 12 496 | 207 900 | 218 218 | 183 650 |
| *Rail Infrastructure* | | 30 293 | 30 293 | – | – | – | – | – | – | 30 293 | 30 293 | 30 293 |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 31 084 | 31 084 | – | – | – | – | 4 149 | 4 149 | 35 233 | 31 327 | 29 668 |
| Infrastructure | | 5 054 384 | 5 054 384 | – | – | – | – | 36 457 | 36 457 | 5 090 842 | 5 109 617 | 5 022 162 |
| Community Assets | | 193 256 | 193 256 | – | – | – | – | 23 389 | 23 389 | 216 645 | 179 167 | 183 312 |
| Heritage Assets | | 1 313 | 1 313 | – | – | – | – | – | – | 1 313 | 1 313 | 1 313 |
| Investment properties | | 415 554 | 415 554 | – | – | – | – | – | – | 415 554 | 415 545 | 415 532 |
| Other Assets | | 548 219 | 548 219 | – | – | – | – | 2 466 | 2 466 | 550 685 | 521 758 | 520 361 |
| Biological or Cultivated Assets | | 2 800 | 2 800 | – | – | – | – | – | – | 2 800 | 3 300 | 2 800 |
| Intangible Assets | | 4 226 | 4 226 | – | – | – | – | – | – | 4 226 | 4 222 | 4 217 |
| Computer Equipment | | 23 517 | 23 517 | – | – | – | – | – | – | 23 517 | 24 884 | 22 182 |
| Furniture and Office Equipment | | 11 066 | 11 186 | – | – | – | – | 401 | 401 | 11 586 | 11 068 | 10 796 |
| Machinery and Equipment | | 52 271 | 52 271 | – | – | – | – | 1 588 | 1 588 | 53 858 | 63 263 | 64 599 |
| Transport Assets | | 143 345 | 143 225 | – | – | – | – | 183 | 183 | 143 409 | 142 755 | 133 240 |
| Land | | 500 820 | 500 820 | – | – | – | – | – | – | 500 820 | 500 820 | 500 820 |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| Living Resources | | 870 | 870 | – | – | – | – | 1 250 | 1 250 | 2 120 | – | – |
| **TOTAL ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | **6 951 640** | **6 951 640** | **–** | **–** | **–** | **–** | **65 734** | **65 734** | **7 017 374** | **6 977 713** | **6 881 333** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **EXPENDITURE OTHER ITEMS** | | | | | | | | | | | | |
| **Depreciation & asset impairment** | | 232 739 | 232 739 | – | – | – | – | – | – | 232 739 | 237 394 | 244 516 |
| **Repairs and Maintenance by asset class** | 3 | **160 854** | **160 924** | – | – | – | – | – | – | **160 924** | **169 689** | **175 340** |
| *Roads Infrastructure* | | 28 502 | 28 502 | – | – | – | – | – | – | 28 502 | 29 094 | 37 459 |
| *Storm water Infrastructure* | | 3 709 | 3 709 | – | – | – | – | – | – | 3 709 | 3 913 | 4 120 |
| *Electrical Infrastructure* | | 23 687 | 23 687 | – | – | – | – | – | – | 23 687 | 24 258 | 25 057 |
| *Water Supply Infrastructure* | | 13 957 | 13 957 | – | – | – | – | – | – | 13 957 | 14 845 | 15 319 |
| *Sanitation Infrastructure* | | 22 447 | 22 447 | – | – | – | – | – | – | 22 447 | 27 710 | 28 657 |
| *Solid Waste Infrastructure* | | 8 394 | 8 394 | – | – | – | – | – | – | 8 394 | 8 763 | 9 053 |
| *Rail Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Coastal Infrastructure* | | – | – | – | – | – | – | – | – | – | – | – |
| *Information and Communication Infrastructure* | | 2 868 | 2 868 | – | – | – | – | – | – | 2 868 | 2 925 | 3 027 |
| Infrastructure | | 103 565 | 103 565 | – | – | – | – | – | – | 103 565 | 111 510 | 122 693 |
| Community Facilities | | 7 845 | 7 845 | – | – | – | – | – | – | 7 845 | 8 095 | 8 353 |
| Sport and Recreation Facilities | | 16 | 16 | – | – | – | – | – | – | 16 | 16 | 16 |
| Community Assets | | 7 860 | 7 860 | – | – | – | – | – | – | 7 860 | 8 111 | 8 369 |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | – | – | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – | – | – |
| Operational Buildings | | 23 336 | 23 406 | – | – | – | – | – | – | 23 406 | 23 598 | 24 336 |
| Housing | | 7 350 | 7 350 | – | – | – | – | – | – | 7 350 | 7 357 | 368 |
| Other Assets | | 30 686 | 30 756 | – | – | – | – | – | – | 30 756 | 30 955 | 24 704 |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – | – | – |
| Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Computer Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | | 2 967 | 2 967 | – | – | – | – | – | – | 2 967 | 3 090 | 3 186 |
| Machinery and Equipment | | 868 | 868 | – | – | – | – | – | – | 868 | 886 | 917 |
| Transport Assets | | 14 907 | 14 907 | – | – | – | – | – | – | 14 907 | 15 139 | 15 472 |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| Mature | | – | – | – | – | – | – | – | – | – | – | – |
| Immature | | – | – | – | – | – | – | – | – | – | – | – |
| Living Resources | 6 | – | – | – | – | – | – | – | – | – | – | – |
| **TOTAL EXPENDITURE OTHER ITEMS to be adjusted** | | **393 593** | **393 663** | – | – | – | – | – | – | **393 663** | **407 083** | **419 856** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *Renewal and upgrading of Existing Assets as % of total capex* | | *56.0%* | *56.0%* | | | | | | | *56.1%* | *41.4%* | *40.2%* |
| *Renewal and upgrading of Existing Assets as % of deprecn"* | | *139.5%* | *139.5%* | | | | | | | *155.6%* | *106.4%* | *85.6%* |
| *R&M as a % of PPE* | | *2.3%* | *2.3%* | | | | | | | *2.3%* | *2.4%* | *2.5%* |
| *Renewal and upgrading and R&M as a % of PPE* | | *7.0%* | *7.0%* | | | | | | | *7.5%* | *6.1%* | *5.6%* |

## WC024 Stellenbosch - Table B10 Consolidated Basic service delivery measurement - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| | | A | A1 | B | C | D | E | F | G | H | | |
| **<u>Household service targets</u>** | 1 | | | | | | | | | | | |
| ***<u>Water:</u>*** | | | | | | | | | | | | |
| Piped water inside dwelling | | 40 726 | 40 726 | – | – | – | – | – | – | 40 726 | 40 776 | 40 826 |
| Piped water inside yard (but not in dwelling) | | 4 664 | 4 664 | – | – | – | – | – | – | 4 664 | 4 769 | 4 876 |
| Using public tap (at least min.service level) | 2 | 4 980 | 4 980 | – | – | – | – | – | – | 4 980 | 5 084 | 5 191 |
| Other water supply (at least min.service level) | | 1 017 | 1 017 | – | – | – | – | – | – | 1 017 | 1 240 | 1 512 |
| *Minimum Service Level and Above sub-total* | | 51 | 51 | – | – | – | – | – | – | 51 | 52 | 52 |
| Using public tap (< min.service level) | 3 | 979 | 979 | – | – | – | – | – | – | 979 | 896 | 820 |
| Other water supply (< min.service level) | 3,4 | – | – | – | – | – | – | – | – | – | – | – |
| No water supply | | 119 | 119 | – | – | – | – | – | – | 119 | 90 | 68 |
| *Below Minimum Servic Level sub-total* | | 1 | 1 | – | – | – | – | – | – | 1 | 1 | 1 |
| **Total number of households** | 5 | **52** | **52** | **–** | **–** | **–** | **–** | **–** | **–** | **52** | **53** | **53** |
| ***<u>Sanitation/sewerage:</u>*** | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 46 356 | 46 356 | – | – | – | – | – | – | 46 356 | 46 406 | 46 456 |
| Flush toilet (with septic tank) | | 2 370 | 2 370 | – | – | – | – | – | – | 2 370 | 2 480 | 2 595 |
| Chemical toilet | | 433 | 433 | – | – | – | – | – | – | 433 | 446 | 460 |
| Pit toilet (ventilated) | | – | – | – | – | – | – | – | – | – | – | – |
| Other toilet provisions (> min.service level) | | 2 633 | 2 633 | – | – | – | – | – | – | 2 633 | 3 101 | 3 652 |
| *Minimum Service Level and Above sub-total* | | 51 792 | 51 792 | – | – | – | – | – | – | 51 792 | 52 433 | 53 163 |
| Bucket toilet | | 613 | 613 | – | – | – | – | – | – | 613 | 537 | 470 |
| Other toilet provisions (< min.service level) | | – | – | – | – | – | – | – | – | – | – | – |
| No toilet provisions | | 208 | 208 | – | – | – | – | – | – | 208 | 173 | 144 |
| *Below Minimum Servic Level sub-total* | | 821 | 821 | – | – | – | – | – | – | 821 | 710 | 614 |
| **Total number of households** | 5 | **52 613** | **52 613** | **–** | **–** | **–** | **–** | **–** | **–** | **52 613** | **53 143** | **53 777** |
| ***<u>Energy:</u>*** | | | | | | | | | | | | |
| Electricity (at least min. service level) | | 15 325 | 15 325 | – | – | – | – | – | – | 15 325 | 15 583 | 15 846 |
| Electricity - prepaid (> min.service level) | | 35 505 | 35 505 | – | – | – | – | – | – | 35 505 | 35 759 | 36 014 |
| *Minimum Service Level and Above sub-total* | | 50 830 | 50 830 | – | – | – | – | – | – | 50 830 | 51 342 | 51 860 |
| Electricity (< min.service level) | | 150 | 150 | – | – | – | – | – | – | 150 | 150 | 150 |
| Electricity - prepaid (< min. service level) | | – | – | – | – | – | – | – | – | – | – | – |
| Other energy sources | | 1 485 | 1 485 | – | – | – | – | – | – | 1 485 | 1 295 | 1 129 |
| *Below Minimum Servic Level sub-total* | | 1 635 | 1 635 | – | – | – | – | – | – | 1 635 | 1 445 | 1 279 |
| **Total number of households** | 5 | 52 465 | 52 465 | – | – | – | – | – | – | 52 465 | 52 787 | 53 140 |
| ***<u>Refuse:</u>*** | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | 48 654 | 48 654 | – | – | – | – | – | – | 48 654 | 49 164 | 49 680 |
| Minimum Service Level and Above sub-total | | 48 654 | 48 654 | – | – | – | – | – | – | 48 654 | 49 164 | 49 680 |
| Removed less frequently than once a week | | – | – | – | – | – | – | – | – | – | – | – |
| Using communal refuse dump | | 930 | 930 | – | – | – | – | – | – | 930 | 885 | 841 |
| Using own refuse dump | | 1 905 | 1 905 | – | – | – | – | – | – | 1 905 | 1 815 | 1 728 |
| Other rubbish disposal | | 653 | 653 | – | – | – | – | – | – | 653 | 609 | 568 |
| No rubbish disposal | | 306 | 306 | – | – | – | – | – | – | 306 | 268 | 234 |
| *Below Minimum Servic Level sub-total* | | 3 794 | 3 794 | – | – | – | – | – | – | 3 794 | 3 576 | 3 372 |
| **Total number of households** | 5 | **52 448** | **52 448** | **–** | **–** | **–** | **–** | **–** | **–** | **52 448** | **52 740** | **53 052** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| | | A | A1 | B | C | D | E | F | G | H | | |
| **Households receiving Free Basic Service** | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 5 497 128 | 5 497 128 | – | – | – | – | – | – | 5 497 128 | 5 826 956 | 6 176 573 |
| Sanitation (free minimum level service) | | 11 325 696 | 11 325 696 | – | – | – | – | – | – | 11 325 696 | 12 005 238 | 12 725 552 |
| Electricity/other energy (50kwh per household per month) | | 15 579 496 | 15 579 496 | – | – | – | – | – | – | 15 579 496 | 16 562 562 | 17 607 660 |
| Refuse (removed at least once a week) | | 67 385 436 | 67 385 436 | – | – | – | – | – | – | 67 385 436 | 89 136 662 | 127 873 443 |
| Informal Settlements | | – | – | – | – | – | – | – | – | – | – | – |
| **Cost of Free Basic Services provided (R'000)** | 16 | | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | (10 506) | (10 506) | – | – | – | – | – | – | (10 506) | (11 031) | (11 583) |
| Sanitation (free sanitation service to indigent households) | | (12 192) | (12 192) | – | – | – | – | – | – | (12 192) | (12 924) | (13 699) |
| Electricity/other energy (50kwh per indigent household per month) | | (100 729) | (100 729) | – | – | – | – | – | – | (100 729) | (111 518) | (123 461) |
| Refuse (removed once a week for indigent households) | | (26 044) | (26 044) | – | – | – | – | – | – | (26 044) | (27 607) | (29 263) |
| **Cost of Free Basic Services provided - Informal Formal Settlements (R'000)** | | – | – | – | – | – | – | – | – | – | – | – |
| **Total cost of FBS provided** | | (149 472) | (149 472) | – | – | – | – | – | – | (149 472) | (163 080) | (178 007) |
| **Highest level of free service provided** | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | 250 000 | 250 000 | – | – | – | – | – | – | 250 | 250 000 | 250 000 |
| Water (kilolitres per household per month) | | 6 | 6 | – | – | – | – | – | – | 0 | 6 | 6 |
| Sanitation (kilolitres per household per month) | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation (Rand per household per month) | | 185 | 185 | – | – | – | – | – | – | 0 | 197 | 208 |
| Electricity (kw per household per month) | | 100 | 100 | – | – | – | – | – | – | 0 | 100 | 100 |
| Refuse (average litres per week) | | 272 | 272 | – | – | – | – | – | – | 0 | 288 | 306 |
| **Revenue cost of free services provided (R'000)** | 17 | | | | | | | | | | | |
| Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA) | | – | – | – | – | – | – | – | – | – | – | – |
| Property rates exemptions, reductions and rebates and impermissable values in | | (55 289) | (55 289) | – | – | – | – | – | – | (55 289) | (58 606) | (62 123) |
| 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 | 6 | – | – | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – | – | – |
| **Total revenue cost of subsidised services provided** | | **(55 289)** | **(55 289)** | **–** | **–** | **–** | **–** | **–** | **–** | **(55 289)** | **(58 606)** | **(62 123)** |

**APPENDIX 4**

## Other supporting documentation (Supporting Schedules)

## WC024 Stellenbosch- Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance - 18/08/202

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>**Exchange revenue**</u> | | | | | | | | | | | | |
| <u>**Service charges - Electricity**</u> | 6 | | | | | | | | | | | |
| Appliance Maintenance | | – | – | – | – | – | – | – | – | – | – | – |
| Availability Charges | | – | – | – | – | – | – | – | – | – | – | – |
| Connection/Reconnection | | 5 976 | 5 976 | – | – | – | – | – | – | 5 976 | 6 616 | 7 325 |
| Electricity Distribution Revenue for Services | | – | – | – | – | – | – | – | – | – | – | – |
| Electricity Sales | | 1 468 502 | 1 468 502 | – | – | – | – | – | – | 1 468 502 | 1 625 779 | 1 799 900 |
| Joint Pole Usage | | – | – | – | – | – | – | – | – | – | – | – |
| Meter Compliance Testing | | – | – | – | – | – | – | – | – | – | – | – |
| Meter Reading Fees | | 80 | 80 | – | – | – | – | – | – | 80 | 88 | 98 |
| Notice Revenues | | 26 | 26 | – | – | – | – | – | – | 26 | 29 | 32 |
| Temporary Service Plant | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Service charges - Electricity** | | **1 474 584** | **1 474 584** | **-** | **-** | **-** | **-** | **-** | **-** | **1 474 584** | **1 632 512** | **1 807 354** |
| *Less Revenue Foregone (in excess of 50 kwh per indigent household per month)* | | – | – | – | – | – | – | – | – | – | – | – |
| *Less Cost of Free Basic Services (50 kwh per indigent household per month)* | | (100 729) | (100 729) | – | – | – | – | – | – | (100 729) | (111 518) | (123 461) |
| **Net Service charges - Electricity** | | **1 373 854** | **1 373 854** | **-** | **-** | **-** | **-** | **-** | **-** | **1 373 854** | **1 520 994** | **1 683 893** |
| <u>**Service charges - Water**</u> | 6 | | | | | | | | | | | |
| Agricultural and Rural Water Service | | 315 | 315 | – | – | – | – | – | – | 315 | 331 | 347 |
| Availability Charges | | – | – | – | – | – | – | – | – | – | – | – |
| Connection/Disconnection | | 317 | 317 | – | – | – | – | – | – | 317 | 333 | 349 |
| Industrial Water | | 78 302 | 78 302 | – | – | – | – | – | – | 78 302 | 82 218 | 86 328 |
| Meter Reading Fees | | 3 | 3 | – | – | – | – | – | – | 3 | 3 | 3 |
| Sale | | 156 219 | 156 219 | – | – | – | – | – | – | 156 219 | 164 030 | 172 232 |
| Urban Higher Level Service | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Service charges - Water** | | **235 157** | **235 157** | **-** | **-** | **-** | **-** | **-** | **-** | **235 157** | **246 915** | **259 260** |
| *Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)* | | – | – | – | – | – | – | – | – | – | – | – |
| *Less Cost of Free Basic Services (6 kilolitres per indigent household per month)* | | (10 506) | (10 506) | – | – | – | – | – | – | (10 506) | (11 031) | (11 583) |
| **Net Service charges - Water** | | **224 651** | **224 651** | **-** | **-** | **-** | **-** | **-** | **-** | **224 651** | **235 883** | **247 677** |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br><br>A | <br>Prior Adjusted<br>6<br>A1 | <br>Accum. Funds<br>7<br>B | <br>Multi-year capital<br>8<br>C | <br>Unfore. Unavoid.<br>9<br>D | <br>Nat. or Prov. Govt<br>10<br>E | <br>Other Adjusts.<br>11<br>F | <br>Total Adjusts.<br>12<br>G | <br>Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Service charges - Waste Water Management** | 6 | | | | | | | | | | | |
| Agricultural and Rural | | – | – | – | – | – | – | – | – | – | – | – |
| Availability Charges | | – | – | – | – | – | – | – | – | – | – | – |
| Connection/Reconnection | | 88 | 88 | – | – | – | – | – | – | 88 | 93 | 98 |
| Higher Level Service | | – | – | – | – | – | – | – | – | – | – | – |
| Industrial Effluent | | 16 580 | 16 580 | – | – | – | – | – | – | 16 580 | 17 574 | 18 629 |
| Industrial Waste Water | | 45 597 | 45 597 | – | – | – | – | – | – | 45 597 | 48 333 | 51 233 |
| Pump/Removal of Waste Water | | 8 232 | 8 232 | – | – | – | – | – | – | 8 232 | 8 726 | 9 249 |
| Sanitation Charges | | 81 736 | 81 736 | – | – | – | – | – | – | 81 736 | 86 640 | 91 839 |
| Treatment of Effluent | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Service charges - Waste Water Management** | | **152 232** | **152 232** | **-** | **-** | **-** | **-** | **-** | **-** | **152 232** | **161 366** | **171 048** |
| *Less Revenue Foregone (in excess of free sanitation service to indigent households)* | | – | – | – | – | – | – | – | – | – | – | – |
| *Less Cost of Free Basic Services (free sanitation service to indigent households)* | | (12 192) | (12 192) | – | – | – | – | – | – | (12 192) | (12 924) | (13 699) |
| **Net Service charges - Waste Water Management** | | **140 040** | **140 040** | **-** | **-** | **-** | **-** | **-** | **-** | **140 040** | **148 442** | **157 348** |
| **Service charges - Waste Management** | 6 | | | | | | | | | | | |
| Availability Charges | | – | – | – | – | – | – | – | – | – | – | – |
| Carrier Bags | | – | – | – | – | – | – | – | – | – | – | – |
| Disposal Facilities | | 6 126 | 6 126 | – | – | – | – | – | – | 6 126 | 6 494 | 6 883 |
| Refuse Bags | | – | – | – | – | – | – | – | – | – | – | – |
| Refuse Removal | | 144 751 | 144 751 | – | – | – | – | – | – | 144 751 | 153 436 | 162 642 |
| Skip | | – | – | – | – | – | – | – | – | – | – | – |
| Waste Bins | | 24 | 24 | – | – | – | – | – | – | 24 | 25 | 27 |
| **Total refuse removal revenue** | | **150 901** | **150 901** | **-** | **-** | **-** | **-** | **-** | **-** | **150 901** | **159 955** | **169 552** |
| *Less Revenue Foregone (in excess of one removal a week to indigent households)* | | – | – | – | – | – | – | – | – | – | – | – |
| *Less Cost of Free Basic Services (removed once a week to indigent households)* | | (26 044) | (26 044) | – | – | – | – | – | – | (26 044) | (27 607) | (29 263) |
| **Net Service charges - Waste Management** | | **124 857** | **124 857** | **-** | **-** | **-** | **-** | **-** | **-** | **124 857** | **132 348** | **140 289** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 6 | Accum. Funds 7 | Multi-year capital 8 | Unfore. Unavoid. 9 | Nat. or Prov. Govt 10 | Other Adjusts. 11 | Total Adjusts. 12 | Adjusted Budget 13 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Sales of Goods and Rendering of Services** | | | | | | | | | | | | |
| Academic Services | | – | – | – | – | – | – | – | – | – | – | – |
| Advertisements | | 2 | 2 | – | – | – | – | – | – | 2 | 2 | 2 |
| Amendment Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Application Fees for Land Usage | | 1 377 | 1 377 | – | – | – | – | – | – | 1 377 | 1 446 | 1 519 |
| Building Plan Approval | | 15 556 | 15 556 | – | – | – | – | – | – | 15 556 | 16 334 | 17 150 |
| Building Plan Clause Levy | | – | – | – | – | – | – | – | – | – | – | – |
| Buyers Card | | – | – | – | – | – | – | – | – | – | – | – |
| Camping Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Cemetery and Burial | | 1 181 | 1 181 | – | – | – | – | – | – | 1 181 | 1 240 | 1 302 |
| Cleaning and Removal | | – | – | – | – | – | – | – | – | – | – | – |
| Clearance Certificates | | 1 315 | 1 315 | – | – | – | – | – | – | 1 315 | 1 381 | 1 450 |
| Computer Services | | – | – | – | – | – | – | – | – | – | – | – |
| Day Care Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Demolition Application Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Development Charges | | – | – | – | – | – | – | – | – | – | – | – |
| Domestic Services | | – | – | – | – | – | – | – | – | – | – | – |
| Drainage Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Encroachment Fees | | 6 502 | 6 502 | – | – | – | – | – | – | 6 502 | 6 827 | 7 169 |
| Entrance Fees | | 982 | 982 | – | – | – | – | – | – | 982 | 1 031 | 1 082 |
| Escort Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Exempted Parking | | – | – | – | – | – | – | – | – | – | – | – |
| Fire Services | | 221 | 221 | – | – | – | – | – | – | 221 | 232 | 243 |
| Health Services | | – | – | – | – | – | – | – | – | – | – | – |
| Housing (Boarding Services) | | – | – | – | – | – | – | – | – | – | – | – |
| Immunisation Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Laboratory Services | | – | – | – | – | – | – | – | – | – | – | – |
| Legal Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Library Fees | | 2 | 2 | – | – | – | – | – | – | 2 | 2 | 2 |
| Management Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Meal and Refreshment | | – | – | – | – | – | – | – | – | – | – | – |
| Membership Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Objections and Appeals | | – | – | – | – | – | – | – | – | – | – | – |
| Occupation Certificates | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Parking Fees | | 5 349 | 5 349 | – | – | – | – | – | – | 5 349 | 5 617 | 5 898 |
| Photo copies, Faxes and Telephone charges | | 80 | 80 | – | – | – | – | – | – | 80 | 84 | 89 |
| Removal of Restrictions | | 159 | 159 | – | – | – | – | – | – | 159 | 167 | 175 |
| Sale of Carbon Credits | | – | – | – | – | – | – | – | – | – | – | – |
| Sale of Goods | | 628 | 628 | – | – | – | – | – | – | 628 | 660 | 693 |
| Scrap, Waste & Other Goods | | 865 | 865 | – | – | – | – | – | – | 865 | 908 | 954 |
| Shared Services | | – | – | – | – | – | – | – | – | – | – | – |
| Squatter Re-allocation | | – | – | – | – | – | – | – | – | – | – | – |
| Stone and Gravel | | – | – | – | – | – | – | – | – | – | – | – |
| Streets/Street Markets (Informal Traders) | | – | – | – | – | – | – | – | – | – | – | – |
| Town Planning and Servitudes | | – | – | – | – | – | – | – | – | – | – | – |
| Traffic Control | | – | – | – | – | – | – | – | – | – | – | – |
| Transport Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Valuation Services | | – | – | – | – | – | – | – | – | – | – | – |
| Water Meter Protectors | | – | – | – | – | – | – | – | – | – | – | – |
| Weighbridge Fees | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Sales of Goods and Rendering of Services** | | **34 220** | **34 220** | **-** | **-** | **-** | **-** | **-** | **-** | **34 220** | **35 931** | **37 728** |
| **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** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br><br>A | <br>Prior Adjusted<br>6<br>A1 | <br>Accum. Funds<br>7<br>B | <br>Multi-year capital<br>8<br>C | <br>Unfore. Unavoid.<br>9<br>D | <br>Nat. or Prov. Govt<br>10<br>E | <br>Other Adjusts.<br>11<br>F | <br>Total Adjusts.<br>12<br>G | <br>Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Provincial** | | | | | | | | | | | | |
| Eastern Cape | | – | – | – | – | – | – | – | – | – | – | – |
| Free State | | – | – | – | – | – | – | – | – | – | – | – |
| Gauteng | | – | – | – | – | – | – | – | – | – | – | – |
| KwazuluNatal | | – | – | – | – | – | – | – | – | – | – | – |
| Limpopo | | – | – | – | – | – | – | – | – | – | – | – |
| Mpumalanga | | – | – | – | – | – | – | – | – | – | – | – |
| Northern Cape | | – | – | – | – | – | – | – | – | – | – | – |
| Northwest | | – | – | – | – | – | – | – | – | – | – | – |
| Western Cape | | 4 159 | 4 159 | – | – | – | – | – | – | 4 159 | 4 367 | 4 586 |
| **Total Provincial** | | **4 159** | **4 159** | **-** | **-** | **-** | **-** | **-** | **-** | **4 159** | **4 367** | **4 586** |
| **Total Agency Services** | | **4 159** | **4 159** | **-** | **-** | **-** | **-** | **-** | **-** | **4 159** | **4 367** | **4 586** |
| **Interest - Deemed Interest** | | – | – | – | – | – | – | – | – | – | – | – |
| **Interest earned from Receivables** | | | | | | | | | | | | |
| Affiliates/Related Parties/Associated Companies | | – | – | – | – | – | – | – | – | – | – | – |
| Electricity | | 2 253 | 2 253 | – | – | – | – | – | – | 2 253 | 2 309 | 2 378 |
| Housing | | – | – | – | – | – | – | – | – | – | – | – |
| Housing Land Sales | | – | – | – | – | – | – | – | – | – | – | – |
| Housing Selling Schemes | | – | – | – | – | – | – | – | – | – | – | – |
| Merchandising, Jobbing and Contracts | | – | – | – | – | – | – | – | – | – | – | – |
| Property Rental Debtors | | – | – | – | – | – | – | – | – | – | – | – |
| SARS | | – | – | – | – | – | – | – | – | – | – | – |
| Service Charges | | – | – | – | – | – | – | – | – | – | – | – |
| Sporting and Other Bodies | | – | – | – | – | – | – | – | – | – | – | – |
| Staff | | – | – | – | – | – | – | – | – | – | – | – |
| Waste Management | | 3 379 | 3 379 | – | – | – | – | – | – | 3 379 | 3 463 | 3 532 |
| Waste Water Management | | 2 687 | 2 687 | – | – | – | – | – | – | 2 687 | 2 754 | 2 809 |
| Water | | 11 508 | 11 508 | – | – | – | – | – | – | 11 508 | 11 796 | 12 150 |
| Shared Services | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Interest earned from Receivables** | | **19 826** | **19 826** | **-** | **-** | **-** | **-** | **-** | **-** | **19 826** | **20 322** | **20 869** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| <u>Interest earned from Current and Non Current Assets</u> | | | | | | | | | | | | |
| Bank Accounts | | 9 836 | 9 836 | – | – | – | – | – | – | 9 836 | 9 369 | 8 924 |
| Financial Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Short Term Investments and Call Accounts | | 41 470 | 41 470 | – | – | – | – | – | – | 41 470 | 39 501 | 37 624 |
| **Total Interest earned from Current and Non Current Assets** | | **51 306** | **51 306** | **-** | **-** | **-** | **-** | **-** | **-** | **51 306** | **48 869** | **46 548** |
| <u>Dividends</u> | | | | | | | | | | | | |
| External Investment | | – | – | – | – | – | – | – | – | – | – | – |
| Municipal Entities | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Dividends** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| <u>Rent on Land</u> | | | | | | | | | | | | |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| Prospecting, Mining, Royalties | | – | – | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Rent on Land** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| <u>Rental from Fixed Assets</u> | | | | | | | | | | | | |
| **Market Related** | | | | | | | | | | | | |
| Biological Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment Property | | 9 183 | 9 183 | – | – | – | – | – | – | 9 183 | 9 642 | 10 124 |
| Property Plant and Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Market Related** | | **9 183** | **9 183** | **-** | **-** | **-** | **-** | **-** | **-** | **9 183** | **9 642** | **10 124** |
| **Non-market Related** | | | | | | | | | | | | |
| Biological Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment Property | | 5 068 | 5 068 | – | – | – | – | – | – | 5 068 | 5 321 | 5 587 |
| Property Plant and Equipment | | 712 | 712 | – | – | – | – | – | – | 712 | 747 | 785 |
| **Total Non-market Related** | | **5 779** | **5 779** | **-** | **-** | **-** | **-** | **-** | **-** | **5 779** | **6 068** | **6 372** |
| **Total Rental from Fixed Assets** | | **14 962** | **14 962** | **-** | **-** | **-** | **-** | **-** | **-** | **14 962** | **15 710** | **16 496** |
| <u>Licences or Permits</u> | | | | | | | | | | | | |
| Angling/Fishing | | – | – | – | – | – | – | – | – | – | – | – |
| Atmospheric Emissions | | – | – | – | – | – | – | – | – | – | – | – |
| Boat | | – | – | – | – | – | – | – | – | – | – | – |
| Dog | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 6 | Accum. Funds 7 | Multi-year capital 8 | Unfore. Unavoid. 9 | Nat. or Prov. Govt 10 | Other Adjusts. 11 | Total Adjusts. 12 | Adjusted Budget 13 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Fauna and Flora | | – | – | – | – | – | – | – | – | – | – | – |
| Filming Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Game | | – | – | – | – | – | – | – | – | – | – | – |
| Health Certificates | | – | – | – | – | – | – | – | – | – | – | – |
| Hiking Trails | | – | – | – | – | – | – | – | – | – | – | – |
| Hoarding (Collecting/Storing) | | – | – | – | – | – | – | – | – | – | – | – |
| Market Porters | | 199 | 199 | – | – | – | – | – | – | 199 | 209 | 220 |
| Road and Transport | | 8 990 | 8 990 | – | – | – | – | – | – | 8 990 | 9 440 | 9 912 |
| Threatened and Protected Species | | – | – | – | – | – | – | – | – | – | – | – |
| Trading | | 3 | 3 | – | – | – | – | – | – | 3 | 3 | 3 |
| **Total Licences or Permits** | | **9 192** | **9 192** | **-** | **-** | **-** | **-** | **-** | **-** | **9 192** | **9 652** | **10 134** |
| **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** | | 51 139 | 51 139 | – | – | – | – | – | – | 51 139 | 53 696 | 56 380 |
| **Operational Revenue** | | | | | | | | | | | | |
| Administrative Handling Fees | | 344 | 344 | – | – | – | – | – | – | 344 | 361 | 379 |
| Arbor City Awards Competition | | – | – | – | – | – | – | – | – | – | – | – |
| Bad Debts Recovered | | – | – | – | – | – | – | – | – | – | – | – |
| Bontle Ke Botho Cleaning and Greening Award | | – | – | – | – | – | – | – | – | – | – | – |
| Breakages and Losses Recovered | | 3 | 3 | – | – | – | – | – | – | 3 | 3 | 4 |
| Bursary Repayment | | – | – | – | – | – | – | – | – | – | – | – |
| Collection Charges | | 1 063 | 1 063 | – | – | – | – | – | – | 1 063 | 1 116 | 1 172 |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br>A | Prior Adjusted<br>6<br>A1 | Accum. Funds<br>7<br>B | Multi-year capital<br>8<br>C | Unfore. Unavoid.<br>9<br>D | Nat. or Prov. Govt<br>10<br>E | Other Adjusts.<br>11<br>F | Total Adjusts.<br>12<br>G | Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Commission | | – | – | – | – | – | – | – | – | – | – | – |
| Discounts and Early Settlements | | – | – | – | – | – | – | – | – | – | – | – |
| Incidental Cash Surpluses | | 7 | 7 | – | – | – | – | – | – | 7 | 7 | 8 |
| Inspection Fees | | 59 | 59 | – | – | – | – | – | – | 59 | 62 | 65 |
| Insurance Refund | | 1 286 | 1 286 | – | – | – | – | – | – | 1 286 | 1 351 | 1 418 |
| Merchandising, Jobbing and Contracts | | 5 724 | 5 724 | – | – | – | – | – | – | 5 724 | 6 011 | 6 311 |
| Recovery Maintenance | | 743 | 743 | – | – | – | – | – | – | 743 | 780 | 819 |
| Registration Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Request for Information | | 106 | 106 | – | – | – | – | – | – | 106 | 112 | 117 |
| Sale of Property | | – | – | – | – | – | – | – | – | – | – | – |
| Skills Development Levy Refund | | 1 044 | 1 044 | – | – | – | – | – | – | 1 044 | 1 097 | 1 151 |
| Staff and Councillors Recoveries | | 674 | 674 | – | – | – | – | – | – | 674 | 708 | 743 |
| **Total Operational Revenue** | | **11 054** | **11 054** | **-** | **-** | **-** | **-** | **-** | **-** | **11 054** | **11 607** | **12 188** |
| **Non-Exchange revenue** | | | | | | | | | | | | |
| **Property Rates** | | | | | | | | | | | | |
| Agricultural Properties | | 27 286 | 27 286 | – | – | – | – | – | – | 27 286 | 28 923 | 30 659 |
| Business and Commercial Properties | | 208 551 | 208 551 | – | – | – | – | – | – | 208 551 | 221 110 | 234 427 |
| Industrial Properties | | – | – | – | – | – | – | – | – | – | – | – |
| Mining Properties | | 19 | 19 | – | – | – | – | – | – | 19 | 20 | 21 |
| Public Benefit Organisations | | 66 | 66 | – | – | – | – | – | – | 66 | 70 | 74 |
| Public Service Infrastructure Properties | | – | – | – | – | – | – | – | – | – | – | – |
| Public Service Purposes Properties | | 13 014 | 13 014 | – | – | – | – | – | – | 13 014 | 13 795 | 14 622 |
| Residential Properties | | 394 616 | 394 616 | – | – | – | – | – | – | 394 616 | 418 471 | 443 768 |
| Residential Sectional Title Garages | | – | – | – | – | – | – | – | – | – | – | – |
| Sport Clubs and Fields | | – | – | – | – | – | – | – | – | – | – | – |
| Vacant Land | | 28 714 | 28 714 | – | – | – | – | – | – | 28 714 | 30 437 | 32 263 |
| **Total Property Rates** | | **672 266** | **672 266** | **-** | **-** | **-** | **-** | **-** | **-** | **672 266** | **712 825** | **755 835** |
| *Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)* | | (55 289) | (55 289) | – | – | – | – | – | – | (55 289) | (58 606) | (62 123) |
| **Net Property Rates** | | **616 977** | **616 977** | **-** | **-** | **-** | **-** | **-** | **-** | **616 977** | **654 218** | **693 712** |
| **Surcharges and Taxes** | | | | | | | | | | | | |
| Surcharges | | – | – | – | – | – | – | – | – | – | – | – |
| Taxes | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Total Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Original Budget<br>A | Prior Adjusted 6<br>A1 | Accum. Funds 7<br>B | Multi-year capital 8<br>C | Unfore. Unavoid. 9<br>D | Nat. or Prov. Govt 10<br>E | Other Adjusts. 11<br>F | Total Adjusts. 12<br>G | Adjusted Budget 13<br>H | Adjusted Budget | Adjusted Budget |
| **Fines, Penalties and Forfeits** | | | | | | | | | | | | |
| Fines | | 179 100 | 179 100 | – | – | – | – | – | – | 179 100 | 188 056 | 197 458 |
| Forfeits | | 2 972 | 2 972 | – | – | – | – | – | – | 2 972 | 3 121 | 3 277 |
| Penalties | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Fines, Penalties and Forfeits** | | **182 073** | **182 073** | **-** | **-** | **-** | **-** | **-** | **-** | **182 073** | **191 177** | **200 735** |
| **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 | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Public Corporations | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Monetary Allocations** | | | | | | | | | | | | |
| Departmental Agencies and Accounts | | 295 | 295 | – | – | – | – | – | – | 295 | – | – |
| District Municipalities | | 69 | 69 | – | – | – | – | – | – | 69 | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – | – | – |
| National Governments | | 6 849 | 6 849 | – | – | – | – | – | – | 6 849 | 3 734 | 4 541 |
| National Revenue Fund | | 246 336 | 246 336 | – | – | – | – | – | – | 246 336 | 260 662 | 264 323 |
| Non-Profit Institutions | | – | – | – | – | – | – | – | – | – | – | – |
| Parent Municipality | | – | – | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – | – | – |
| Provincial Government | | 33 991 | 33 991 | – | – | – | – | – | – | 33 991 | 27 356 | 50 460 |
| Public Corporations | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **287 541** | **287 541** | **-** | **-** | **-** | **-** | **-** | **-** | **287 541** | **291 751** | **319 324** |
| **Total Transfer and subsidies - Operational** | | **287 541** | **287 541** | **-** | **-** | **-** | **-** | **-** | **-** | **287 541** | **291 751** | **319 324** |
| **Interest Receivables** | | | | | | | | | | | | |
| Property Rates | | 3 587 | 3 587 | – | – | – | – | – | – | 3 587 | 3 874 | 4 184 |
| **Service Charges** | | | | | | | | | | | | |
| Electricity | | – | – | – | – | – | – | – | – | – | – | – |
| Waste Management | | – | – | – | – | – | – | – | – | – | – | – |
| Waste Water Management | | – | – | – | – | – | – | – | – | – | – | – |
| Water | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Service Charges** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Interest Receivables** | | **3 587** | **3 587** | **-** | **-** | **-** | **-** | **-** | **-** | **3 587** | **3 874** | **4 184** |
| **Fuel Levy (RSC Replacement Grant)** | | – | – | – | – | – | – | – | – | – | – | – |
| **Operational Revenue - Service Charges** | | | | | | | | | | | | |
| Electricity - Availability Charges | | 991 | 991 | – | – | – | – | – | – | 991 | 1 116 | 1 258 |
| Waste Management - Availability Charges | | 876 | 876 | – | – | – | – | – | – | 876 | 929 | 993 |
| Waste Water Management - Availability Charges | | 876 | 876 | – | – | – | – | – | – | 876 | 929 | 985 |
| Water - Availability Charges | | 722 | 722 | – | – | – | – | – | – | 722 | 765 | 811 |
| **Total Operational Revenue - Service Charges** | | **3 465** | **3 465** | **-** | **-** | **-** | **-** | **-** | **-** | **3 465** | **3 740** | **4 047** |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br><br>A | <br>Prior Adjusted<br>6<br>A1 | <br>Accum. Funds<br>7<br>B | <br>Multi-year capital<br>8<br>C | <br>Unfore. Unavoid.<br>9<br>D | <br>Nat. or Prov. Govt<br>10<br>E | <br>Other Adjusts.<br>11<br>F | <br>Total Adjusts.<br>12<br>G | <br>Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| <u>Gains on Disposal of Fixed and Intangible Assets</u> | | | | | | | | | | | | |
| Biological Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment Property | | – | – | – | – | – | – | – | – | – | – | – |
| Living resources | | – | – | – | – | – | – | – | – | – | – | – |
| Property, Plant and Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Disposal of Fixed and Intangible Assets** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| <u>Other Gains</u> | | | | | | | | | | | | |
| **Debt waived** | | – | – | – | – | – | – | – | – | – | – | – |
| **Discontinued Operations and Disposals of Non-current Assets** | | – | – | – | – | – | – | – | – | – | – | – |
| **Inventory** | | | | | | | | | | | | |
| Fair value assessment - Water stock | | – | – | – | – | – | – | – | – | – | – | – |
| Increase to net-realisable Value | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Inventory** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Fair Value Adjustment** | | | | | | | | | | | | |
| **Actuarial Assessments** | | | | | | | | | | | | |
| Leave Gratuity | | – | – | – | – | – | – | – | – | – | – | – |
| Long Service Awards | | – | – | – | – | – | – | – | – | – | – | – |
| Medical | | – | – | – | – | – | – | – | – | – | – | – |
| Pension Funds | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Actuarial Assessments** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Biological Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Interest rate Swaps | | – | – | – | – | – | – | – | – | – | – | – |
| Investment Property | | – | – | – | – | – | – | – | – | – | – | – |
| Investments | | – | – | – | – | – | – | – | – | – | – | – |
| Living resources | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Fair Value Adjustment** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Foreign Exchange** | | – | – | – | – | – | – | – | – | – | – | – |
| **Contributions to Provisions for landfill sites** | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Other Gains** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Discontinued Operations** | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Total Revenue** | | **3 152 903** | **3 152 903** | **-** | **-** | **-** | **-** | **-** | **-** | **3 152 903** | **3 382 581** | **3 656 138** |
| **EXPENDITURE ITEMS:** | | | | | | | | | | | | |
| **Employee related costs** | | | | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | | | |
| Basic Salary | 2 | 463 404 | 463 404 | – | – | – | – | – | – | 463 404 | 484 163 | 516 616 |
| Bonuses | | 2 008 | 2 008 | – | – | – | – | – | – | 2 008 | 2 148 | 2 299 |
| **Allowance** | | | | | | | | | | | | |
| Accommodation, Travel and Incidental | | 58 | 58 | – | – | – | – | – | – | 58 | 62 | 66 |
| Cellular and Telephone | | 3 626 | 3 626 | – | – | – | – | – | – | 3 626 | 3 880 | 4 152 |
| Housing Benefits | | 4 913 | 4 913 | – | – | – | – | – | – | 4 913 | 5 254 | 5 619 |
| Non-pensionable | | 296 | 296 | – | – | – | – | – | – | 296 | 317 | 339 |
| Travel or Motor Vehicle | | 15 553 | 15 553 | – | – | – | – | – | – | 15 553 | 16 623 | 17 767 |
| Voluntary Work | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Allowance** | | **24 447** | **24 447** | **-** | **-** | **-** | **-** | **-** | **-** | **24 447** | **26 136** | **27 943** |
| **Service Related Benefits** | | | | | | | | | | | | |
| Acting | | 1 034 | 1 034 | – | – | – | – | – | – | 1 034 | 1 106 | 1 184 |
| Bonus | | 35 862 | 35 862 | – | – | – | – | – | – | 35 862 | 38 334 | 40 979 |
| Danger Allowance | | – | – | – | – | – | – | – | – | – | – | – |
| Entertainment | | – | – | – | – | – | – | – | – | – | – | – |
| Fire Brigade | | 3 739 | 3 739 | – | – | – | – | – | – | 3 739 | 4 001 | 4 281 |
| In-kind Benefits | | – | – | – | – | – | – | – | – | – | – | – |
| Leave Pay | | – | – | – | – | – | – | – | – | – | – | – |
| Lifeguard/Duty Squads | | – | – | – | – | – | – | – | – | – | – | – |
| Long Service Award | | 5 613 | 5 613 | – | – | – | – | – | – | 5 613 | 6 006 | 6 427 |
| Overtime | | 58 143 | 58 143 | – | – | – | – | – | – | 58 143 | 62 213 | 66 568 |
| Scarcity | | 1 841 | 1 841 | – | – | – | – | – | – | 1 841 | 1 970 | 2 108 |
| Standby Allowance | | 17 979 | 17 979 | – | – | – | – | – | – | 17 979 | 19 238 | 20 585 |
| Tools Allowance | | – | – | – | – | – | – | – | – | – | – | – |
| Uniform-Special-Protective Clothing | | – | – | – | – | – | – | – | – | – | – | – |
| Leave gratuity | | 5 221 | 5 221 | – | – | – | – | – | – | 5 221 | 5 482 | 5 756 |
| Long Term Service Award | | 6 276 | 6 276 | – | – | – | – | – | – | 6 276 | 6 716 | 7 186 |
| **Total Service Related Benefits** | | **135 708** | **135 708** | **-** | **-** | **-** | **-** | **-** | **-** | **135 708** | **145 065** | **155 072** |
| **Total Salaries and Allowances** | | **625 567** | **625 567** | **-** | **-** | **-** | **-** | **-** | **-** | **625 567** | **657 513** | **701 930** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Social Contributions | | | | | | | | | | | | |
| Bargaining Council | | 261 | 261 | – | – | – | – | – | – | 261 | 279 | 298 |
| Group Life Insurance | | 6 996 | 6 996 | – | – | – | – | – | – | 6 996 | 7 485 | 8 008 |
| Medical | | 36 998 | 36 998 | – | – | – | – | – | – | 36 998 | 39 534 | 42 248 |
| Pension | | 78 835 | 78 835 | – | – | – | – | – | – | 78 835 | 84 279 | 90 103 |
| Unemployment Insurance | | 3 624 | 3 624 | – | – | – | – | – | – | 3 624 | 3 873 | 4 139 |
| **Total Social Contributions** | | **126 713** | **126 713** | **-** | **-** | **-** | **-** | **-** | **-** | **126 713** | **135 450** | **144 797** |
| Post-retirement Benefit | | | | | | | | | | | | |
| Medical | | 31 508 | 31 508 | – | – | – | – | – | – | 31 508 | 33 714 | 36 074 |
| Other Benefits | | – | – | – | – | – | – | – | – | – | – | – |
| Pension | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Post-retirement Benefit** | 4 | **31 508** | **31 508** | **-** | **-** | **-** | **-** | **-** | **-** | **31 508** | **33 714** | **36 074** |
| **Sub-Total** | | **783 788** | **783 788** | **-** | **-** | **-** | **-** | **-** | **-** | **783 788** | **826 676** | **882 800** |
| Less: Employees costs capitalised to PPE | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Employee Related Cost** | 1,5 | **783 788** | **783 788** | **-** | **-** | **-** | **-** | **-** | **-** | **783 788** | **826 676** | **882 800** |
| **Remuneration of Councillors** | | | | | | | | | | | | |
| **Allowances and Service Related Benefits** | | | | | | | | | | | | |
| Basic Salary | | 25 072 | 25 072 | – | – | – | – | – | – | 25 072 | 26 326 | 27 642 |
| Cell phone Allowance | | 2 274 | 2 274 | – | – | – | – | – | – | 2 274 | 2 388 | 2 508 |
| Housing Allowance | | – | – | – | – | – | – | – | – | – | – | – |
| In-kind Benefits | | – | – | – | – | – | – | – | – | – | – | – |
| Market Related Non-pensionable Allowance | | – | – | – | – | – | – | – | – | – | – | – |
| Motor Vehicle Allowance | | – | – | – | – | – | – | – | – | – | – | – |
| Office-bearer Allowance | | – | – | – | – | – | – | – | – | – | – | – |
| Out of pocket Expenses | | – | – | – | – | – | – | – | – | – | – | – |
| Travelling Allowance | | 892 | 892 | – | – | – | – | – | – | 892 | 937 | 983 |
| Use of Personal Facilities | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Allowances and Service Related Benefits** | | **28 239** | **28 239** | **-** | **-** | **-** | **-** | **-** | **-** | **28 239** | **29 651** | **31 133** |
| **Social Contributions** | | | | | | | | | | | | |
| Medical Aid Benefits | | 156 | 156 | – | – | – | – | – | – | 156 | 164 | 172 |
| Pension Fund Contributions | | 578 | 578 | – | – | – | – | – | – | 578 | 607 | 638 |
| **Total Social Contributions** | | **734** | **734** | **-** | **-** | **-** | **-** | **-** | **-** | **734** | **771** | **810** |
| **Total Remuneration of Councillors** | 1,5 | **28 973** | **28 973** | **-** | **-** | **-** | **-** | **-** | **-** | **28 973** | **30 422** | **31 943** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 6 | Accum. Funds 7 | Multi-year capital 8 | Unfore. Unavoid. 9 | Nat. or Prov. Govt 10 | Other Adjusts. 11 | Total Adjusts. 12 | Adjusted Budget 13 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Bulk Purchases - Electricity** | | | | | | | | | | | | |
| ESKOM | | 962 638 | 962 638 | – | – | – | – | – | – | 962 638 | 1 058 902 | 1 164 792 |
| **Independent Power Producers** | | | | | | | | | | | | |
| **Green Electricity** | | | | | | | | | | | | |
| Green Charges | | – | – | – | – | – | – | – | – | – | – | – |
| Green Rights and Certificates | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Green Electricity** | | - | - | - | - | - | - | - | - | - | - | - |
| Renewable, Cogen, etc | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Independent Power Producers** | | - | - | - | - | - | - | - | - | - | - | - |
| Self Generation | | – | – | – | – | – | – | – | – | – | – | – |
| Capitalisation Electricity Costs (Credit Account) | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Bulk Purchases - Electricity** | 1 | **962 638** | **962 638** | - | - | - | - | - | - | **962 638** | **1 058 902** | **1 164 792** |
| **Inventory Consumed** | | | | | | | | | | | | |
| Agricultural | | – | – | – | – | – | – | – | – | – | – | – |
| Consumables | | 47 119 | 47 657 | – | – | – | – | – | – | 47 657 | 48 936 | 50 833 |
| Finished Goods | | – | – | – | – | – | – | – | – | – | – | – |
| Housing Stock | | – | – | – | – | – | – | – | – | – | – | – |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| Materials and Supplies | | 38 434 | 38 564 | – | – | – | – | – | – | 38 564 | 40 186 | 41 346 |
| Water | | 45 345 | 45 345 | – | – | – | – | – | – | 45 345 | 46 841 | 48 340 |
| ***Sub-total*** | | **130 898** | **131 566** | - | - | - | - | - | - | **131 566** | **135 963** | **140 519** |
| Less: Capitalisation of inventory consumed | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Inventory Consumed** | 1 | **130 898** | **131 566** | - | - | - | - | - | - | **131 566** | **135 963** | **140 519** |
| **Debt Impairment** | | | | | | | | | | | | |
| **Trade and Other Receivables from Exchange Transactions** | | | | | | | | | | | | |
| Electricity | | 956 | 956 | – | – | – | – | – | – | 956 | 980 | 998 |
| Shared Services | | – | – | – | – | – | – | – | – | – | – | – |
| Waste Management | | 10 120 | 10 120 | – | – | – | – | – | – | 10 120 | 10 373 | 10 684 |
| Waste Water Management | | 6 610 | 6 610 | – | – | – | – | – | – | 6 610 | 6 776 | 6 979 |
| Water | | 11 522 | 11 522 | – | – | – | – | – | – | 11 522 | 11 810 | 12 164 |
| Non Specific Accounts | | 3 921 | 3 921 | – | – | – | – | – | – | 3 921 | 4 019 | 4 092 |
| **Total Trade and Other Receivables from Exchange Transactions** | | **33 129** | **33 129** | - | - | - | - | - | - | **33 129** | **33 958** | **34 917** |
| **Other Receivables from Non-exchange Revenue** | | | | | | | | | | | | |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br>A | Prior Adjusted<br>6<br>A1 | Accum. Funds<br>7<br>B | Multi-year capital<br>8<br>C | Unfore. Unavoid.<br>9<br>D | Nat. or Prov. Govt<br>10<br>E | Other Adjusts.<br>11<br>F | Total Adjusts.<br>12<br>G | Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Property Rates** | | | | | | | | | | | | |
| Property Rates General | | – | – | – | – | – | – | – | – | – | – | – |
| Agricultural Properties | | 46 522 | 46 522 | – | – | – | – | – | – | 46 522 | 47 685 | 47 399 |
| Business and Commercial Properties | | 1 115 | 1 115 | – | – | – | – | – | – | 1 115 | 1 143 | 1 136 |
| 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** | | **47 638** | **47 638** | **-** | **-** | **-** | **-** | **-** | **-** | **47 638** | **48 828** | **48 535** |
| **Service Charges** | | | | | | | | | | | | |
| Service Charges General | | – | – | – | – | – | – | – | – | – | – | – |
| Electricity | | – | – | – | – | – | – | – | – | – | – | – |
| Waste Management | | – | – | – | – | – | – | – | – | – | – | – |
| Waste Water Management | | – | – | – | – | – | – | – | – | – | – | – |
| Water | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Service Charges** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Non Specific Accounts** | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Other Receivables from Non-exchange Revenue** | | **47 638** | **47 638** | **-** | **-** | **-** | **-** | **-** | **-** | **47 638** | **48 828** | **48 535** |
| **Total Debt Impairment** | 1 | **80 767** | **80 767** | **-** | **-** | **-** | **-** | **-** | **-** | **80 767** | **82 786** | **83 452** |
| **Depreciation, Amortisation and Impairment** | | | | | | | | | | | | |
| **Amortisation** | | | | | | | | | | | | |
| Intangible Assets | | 253 | 253 | – | – | – | – | – | – | 253 | 258 | 266 |
| **Total Amortisation** | | **253** | **253** | **-** | **-** | **-** | **-** | **-** | **-** | **253** | **258** | **266** |
| **Depreciation** | | | | | | | | | | | | |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Coastal Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Community Assets | | 10 453 | 10 453 | – | – | – | – | – | – | 10 453 | 10 662 | 10 982 |
| Computer Equipment | | 6 547 | 6 547 | – | – | – | – | – | – | 6 547 | 6 678 | 6 878 |
| Electrical Infrastructure | | 45 341 | 45 341 | – | – | – | – | – | – | 45 341 | 46 248 | 47 635 |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br>A | <br>Prior Adjusted<br>6<br>A1 | <br>Accum. Funds<br>7<br>B | <br>Multi-year capital<br>8<br>C | <br>Unfore. Unavoid.<br>9<br>D | <br>Nat. or Prov. Govt<br>10<br>E | <br>Other Adjusts.<br>11<br>F | <br>Total Adjusts.<br>12<br>G | <br>Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Furniture and Office Equipment | | 4 382 | 4 382 | – | – | – | – | – | – | 4 382 | 4 470 | 4 604 |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Information and Communication Infrastructure | | 317 | 317 | – | – | – | – | – | – | 317 | 323 | 333 |
| Investment Property | | 440 | 440 | – | – | – | – | – | – | 440 | 448 | 462 |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| Libraries | | – | – | – | – | – | – | – | – | – | – | – |
| Living resources | | – | – | – | – | – | – | – | – | – | – | – |
| Machinery and Equipment | | 4 719 | 4 719 | – | – | – | – | – | – | 4 719 | 4 813 | 4 958 |
| Other Assets | | 12 334 | 12 334 | – | – | – | – | – | – | 12 334 | 12 580 | 12 958 |
| Rail Infrastructure | | 2 | 2 | – | – | – | – | – | – | 2 | 2 | 2 |
| Roads Infrastructure | | 51 044 | 51 044 | – | – | – | – | – | – | 51 044 | 52 065 | 53 627 |
| Sanitation Infrastructure | | 31 787 | 31 787 | – | – | – | – | – | – | 31 787 | 32 422 | 33 395 |
| Solid Waste Infrastructure | | 2 211 | 2 211 | – | – | – | – | – | – | 2 211 | 2 256 | 2 323 |
| Storm water Infrastructure | | 1 153 | 1 153 | – | – | – | – | – | – | 1 153 | 1 176 | 1 211 |
| Transport Assets | | 7 019 | 7 019 | – | – | – | – | – | – | 7 019 | 7 159 | 7 374 |
| Water Supply Infrastructure | | 54 737 | 54 737 | – | – | – | – | – | – | 54 737 | 55 832 | 57 507 |
| Zoo, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Depreciation** | | **232 486** | **232 486** | **-** | **-** | **-** | **-** | **-** | **-** | **232 486** | **237 136** | **244 250** |
| **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 | | – | – | – | – | – | – | – | – | – | – | – |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br>A | <br>Prior Adjusted<br>6<br>A1 | <br>Accum. Funds<br>7<br>B | <br>Multi-year capital<br>8<br>C | <br>Unfore. Unavoid.<br>9<br>D | <br>Nat. or Prov. Govt<br>10<br>E | <br>Other Adjusts.<br>11<br>F | <br>Total Adjusts.<br>12<br>G | <br>Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| Machinery and Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| Operational Buildings | | – | – | – | – | – | – | – | – | – | – | – |
| Other Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Rails Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Roads Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Transport Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Zoo, Marine and Non-biological Assets | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Property, Plant and Equipment** | | - | - | - | - | - | - | - | - | - | - | - |
| **Total Capital Impairment Losses and Reversals** | | - | - | - | - | - | - | - | - | - | - | - |
| **Total Depreciation, Amortisation and Impairment** | 1 | **232 739** | **232 739** | - | - | - | - | - | - | **232 739** | **237 394** | **244 516** |
| **Interest, Dividends and Rent on Land** | | | | | | | | | | | | |
| Dividends Paid | | – | – | – | – | – | – | – | – | – | – | – |
| Interest Paid | | 72 631 | 72 631 | – | – | – | – | – | – | 72 631 | 86 121 | 99 334 |
| Rent on Land | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Interest, Dividends and Rent on Land** | 1 | **72 631** | **72 631** | - | - | - | - | - | - | **72 631** | **86 121** | **99 334** |
| **Contracted Services** | | | | | | | | | | | | |
| Consultants and Professional Services | | 58 146 | 58 473 | – | – | – | – | – | – | 58 473 | 53 193 | 61 776 |
| Contractors | | 171 876 | 172 199 | – | – | – | – | – | – | 172 199 | 180 091 | 186 523 |
| Outsourced Services | | 185 649 | 185 249 | – | – | – | – | – | – | 185 249 | 190 083 | 197 083 |
| **Total Contracted Services** | 1 | **415 671** | **415 921** | - | - | - | - | - | - | **415 921** | **423 367** | **445 381** |
| **Transfers and Subsidies** | | | | | | | | | | | | |
| **Capital** | | | | | | | | | | | | |
| Allocations In-kind | | – | – | – | – | – | – | – | – | – | – | – |
| Monetary Allocations | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital** | | - | - | - | - | - | - | - | - | - | - | - |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 6 | Accum. Funds 7 | Multi-year capital 8 | Unfore. Unavoid. 9 | Nat. or Prov. Govt 10 | Other Adjusts. 11 | Total Adjusts. 12 | Adjusted Budget 13 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Operational | | | | | | | | | | | | |
| Allocations In-kind | | 5 319 | 5 319 | – | – | – | – | – | – | 5 319 | 5 638 | 5 977 |
| Monetary Allocations | | 4 446 | 4 446 | – | – | – | – | – | – | 4 446 | 8 202 | 8 694 |
| **Total Operational** | | **9 765** | **9 765** | **-** | **-** | **-** | **-** | **-** | **-** | **9 765** | **13 841** | **14 671** |
| **Total Transfers and Subsidies** | 1 | **9 765** | **9 765** | **-** | **-** | **-** | **-** | **-** | **-** | **9 765** | **13 841** | **14 671** |
| **Irrecoverable Debts Written Off** | | | | | | | | | | | | |
| **Bad debt written off** | | – | – | – | – | – | – | – | – | – | – | – |
| **Exchange** | | | | | | | | | | | | |
| Electricity | | 189 | 189 | – | – | – | – | – | – | 189 | 194 | 200 |
| Non Specific Accounts | | 715 | 715 | – | – | – | – | – | – | 715 | 732 | 754 |
| Waste Management | | 1 109 | 1 109 | – | – | – | – | – | – | 1 109 | 1 137 | 1 160 |
| Waste Water Management | | 959 | 959 | – | – | – | – | – | – | 959 | 983 | 1 003 |
| Water | | 5 567 | 5 567 | – | – | – | – | – | – | 5 567 | 5 706 | 5 820 |
| **Total Exchange** | | **8 539** | **8 539** | **-** | **-** | **-** | **-** | **-** | **-** | **8 539** | **8 752** | **8 937** |
| **Non-exchange** | | | | | | | | | | | | |
| Non Specific Accounts | | 120 962 | 120 962 | – | – | – | – | – | – | 120 962 | 123 986 | 126 465 |
| Property Rates | | 2 904 | 2 904 | – | – | – | – | – | – | 2 904 | 2 999 | 3 095 |
| Service Charges | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Non-exchange** | | **123 865** | **123 865** | **-** | **-** | **-** | **-** | **-** | **-** | **123 865** | **126 985** | **129 561** |
| **Total Irrecoverable Debts Written Off** | 1 | **132 404** | **132 404** | **-** | **-** | **-** | **-** | **-** | **-** | **132 404** | **135 737** | **138 497** |
| **Operational Cost and Other Cost** | | | | | | | | | | | | |
| **Operational Cost** | | | | | | | | | | | | |
| Achievements and Awards | | 138 | 138 | – | – | – | – | – | – | 138 | 141 | 144 |
| Advertising, Publicity and Marketing | | 5 513 | 5 477 | – | – | – | – | – | – | 5 477 | 5 154 | 5 267 |
| Assets less than the Capitalisation Threshold | | – | – | – | – | – | – | – | – | – | – | – |
| Atmospheric Emission Licence | | – | – | – | – | – | – | – | – | – | – | – |
| Bank Charges, Facility and Card Fees | | 2 393 | 2 393 | – | – | – | – | – | – | 2 393 | 2 441 | 2 490 |
| Bargaining Council | | 7 688 | 7 688 | – | – | – | – | – | – | 7 688 | 8 226 | 8 802 |
| Bond Issue Amortisation Costs | | – | – | – | – | – | – | – | – | – | – | – |
| Brokers Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Bursaries (Employees) | | 1 403 | 1 403 | – | – | – | – | – | – | 1 403 | 1 144 | 1 181 |
| Cash Discount | | – | – | – | – | – | – | – | – | – | – | – |
| Cleaning Services | | 65 | 72 | – | – | – | – | – | – | 72 | 68 | 70 |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Commission | | 4 622 | 4 622 | – | – | – | – | – | – | 4 622 | 4 760 | 4 903 |
| Communication | | 13 990 | 13 990 | – | – | – | – | – | – | 13 990 | 14 440 | 14 908 |
| Contribution to Provisions | | – | – | – | – | – | – | – | – | – | – | – |
| Copy Right Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Cost relating to the Sale of Houses | | – | – | – | – | – | – | – | – | – | – | – |
| Courier and Delivery Services | | – | – | – | – | – | – | – | – | – | – | – |
| Deeds | | 3 | 3 | – | – | – | – | – | – | 3 | 3 | 3 |
| Drivers Licences and Permits | | 25 | 25 | – | – | – | – | – | – | 25 | 25 | 26 |
| Dumping Fees (District Council) | | – | – | – | – | – | – | – | – | – | – | – |
| Electricity Compliance Certificate | | – | – | – | – | – | – | – | – | – | – | – |
| Entertainment | | 52 | 52 | – | – | – | – | – | – | 52 | 53 | 55 |
| Entrance Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Environmental Levy | | – | – | – | – | – | – | – | – | – | – | – |
| Eskom Connection Fees | | – | – | – | – | – | – | – | – | – | – | – |
| External Audit Fees | | 9 820 | 9 820 | – | – | – | – | – | – | 9 820 | 10 017 | 10 217 |
| External Computer Service | | 32 274 | 32 274 | – | – | – | – | – | – | 32 274 | 32 919 | 33 616 |
| Fines and Penalties | | – | – | – | – | – | – | – | – | – | – | – |
| Firearm Handling Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Freight Services | | – | – | – | – | – | – | – | – | – | – | – |
| Full Time Union Representative | | 99 | 99 | – | – | – | – | – | – | 99 | 101 | 103 |
| Hire Charges | | 12 447 | 12 416 | – | – | – | – | – | – | 12 416 | 12 939 | 13 199 |
| Honoraria (Voluntarily Workers) | | 52 | 52 | – | – | – | – | – | – | 52 | 53 | 54 |
| Indigent Relief | | 9 056 | 9 056 | – | – | – | – | – | – | 9 056 | 9 237 | 9 422 |
| Insurance Underwriting | | 12 544 | 12 544 | – | – | – | – | – | – | 12 544 | 13 181 | 13 601 |
| Capitalisation of Wet Fuel Costs (Credit Account) | | – | – | – | – | – | – | – | – | – | – | – |
| Land Alienation Costs | | – | – | – | – | – | – | – | – | – | – | – |
| Learnerships and Internships | | 377 | 377 | – | – | – | – | – | – | 377 | 384 | 392 |
| Levies Paid - Water Resource Management Charges | | – | – | – | – | – | – | – | – | – | – | – |
| Licences | | 3 514 | 3 514 | – | – | – | – | – | – | 3 514 | 3 626 | 3 734 |
| Management Fee | | 31 399 | 31 399 | – | – | – | – | – | – | 31 399 | 33 481 | 35 704 |
| Municipal Services | | 19 578 | 19 578 | – | – | – | – | – | – | 19 578 | 20 083 | 20 614 |
| Office Decorations | | 42 | 42 | – | – | – | – | – | – | 42 | 43 | 44 |
| Parking Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Permits | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Personnel Agency Fees [Personnel Recruitment Costs] | | – | – | – | – | – | – | – | – | – | – | – |
| Printing, Publications and Books | | 1 060 | 1 060 | – | – | – | – | – | – | 1 060 | 1 105 | 1 140 |
| Professional Bodies, Membership and Subscription | | 369 | 369 | – | – | – | – | – | – | 369 | 378 | 386 |
| Registration Fees | | 10 299 | 9 442 | – | – | – | – | – | – | 9 442 | 11 389 | 12 638 |
| Remuneration to Section 79 Committee Members | | – | – | – | – | – | – | – | – | – | – | – |
| Repayment of Forfeited Deposits | | – | – | – | – | – | – | – | – | – | – | – |
| Resettlement Cost | | 40 | 40 | – | – | – | – | – | – | 40 | 41 | 42 |
| Rewards Incentives | | 21 | 21 | – | – | – | – | – | – | 21 | 21 | 21 |
| Road Worthy Test | | 5 | 5 | – | – | – | – | – | – | 5 | 5 | 5 |
| Samples and Specimens | | 3 409 | 3 409 | – | – | – | – | – | – | 3 409 | 3 515 | 3 625 |
| Search Fees | | 122 | 122 | – | – | – | – | – | – | 122 | 126 | 130 |
| Seating Allowance for Traditional Leaders | | – | – | – | – | – | – | – | – | – | – | – |
| Servitudes and Land Surveys | | 42 | 42 | – | – | – | – | – | – | 42 | 42 | 43 |
| Signage | | – | – | – | – | – | – | – | – | – | – | – |
| Skills Development Fund Levy | | 5 798 | 5 798 | – | – | – | – | – | – | 5 798 | 6 204 | 6 638 |
| Small Differences Tolerances | | – | – | – | – | – | – | – | – | – | – | – |
| Storage of Assets and Goods | | – | – | – | – | – | – | – | – | – | – | – |
| Storage of Files (Archiving) | | 54 | 54 | – | – | – | – | – | – | 54 | 55 | 56 |
| Supplier Development Programme | | – | – | – | – | – | – | – | – | – | – | – |
| System Access and Information Fees | | 236 | 236 | – | – | – | – | – | – | 236 | 242 | 249 |
| Taking over Contractual Obligations | | – | – | – | – | – | – | – | – | – | – | – |
| Toll Gate Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Transport Provided as Part of Departmental Activities | | – | – | – | – | – | – | – | – | – | – | – |
| Travel Agency and Visas | | 61 | 61 | – | – | – | – | – | – | 61 | 65 | 68 |
| Travel and Subsistence | | 1 985 | 1 985 | – | – | – | – | – | – | 1 985 | 2 024 | 2 118 |
| Uniform and Protective Clothing | | 10 124 | 10 124 | – | – | – | – | – | – | 10 124 | 10 347 | 10 619 |
| Vehicle Tracking | | 1 085 | 1 085 | – | – | – | – | – | – | 1 085 | 1 107 | 1 129 |
| Ward Committees | | 1 410 | 1 410 | – | – | – | – | – | – | 1 410 | 1 480 | 1 554 |
| Warrantees and Guarantees | | – | – | – | – | – | – | – | – | – | – | – |
| Wet Fuel | | – | – | – | – | – | – | – | – | – | – | – |
| Witness Fees | | – | – | – | – | – | – | – | – | – | – | – |
| Workmens Compensation Fund | | 4 463 | 4 463 | – | – | – | – | – | – | 4 463 | 4 775 | 5 110 |
| **Total Operational Cost** | | **207 677** | **206 760** | **-** | **-** | **-** | **-** | **-** | **-** | **206 760** | **215 443** | **224 120** |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br><br>A | <br>Prior Adjusted<br>6<br>A1 | <br>Accum. Funds<br>7<br>B | <br>Multi-year capital<br>8<br>C | <br>Unfore. Unavoid.<br>9<br>D | <br>Nat. or Prov. Govt<br>10<br>E | <br>Other Adjusts.<br>11<br>F | <br>Total Adjusts.<br>12<br>G | <br>Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Operating Leases** | | | | | | | | | | | | |
| Biological Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Community Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Computer Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | | 3 637 | 3 637 | – | – | – | – | – | – | 3 637 | 3 710 | 3 784 |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment Properties | | 6 569 | 6 569 | – | – | – | – | – | – | 6 569 | 6 700 | 6 834 |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| Libraries | | – | – | – | – | – | – | – | – | – | – | – |
| Machinery and Equipment | | 1 820 | 1 820 | – | – | – | – | – | – | 1 820 | 1 868 | 1 905 |
| Other Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Transport Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Zoo, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Operational Leases** | | **12 026** | **12 026** | **-** | **-** | **-** | **-** | **-** | **-** | **12 026** | **12 278** | **12 523** |
| **Discontinued Operations** | | – | – | – | – | – | – | – | – | – | – | – |
| **Statutory Payments other than Income Taxes** | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Operational Cost and Other Cost** | 1 | **219 703** | **218 786** | **-** | **-** | **-** | **-** | **-** | **-** | **218 786** | **227 721** | **236 644** |
| **Disposal of Fixed and Intangible Assets** | | | | | | | | | | | | |
| Biological Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Investment Property | | – | – | – | – | – | – | – | – | – | – | – |
| Living resources | | – | – | – | – | – | – | – | – | – | – | – |
| Property, Plant and Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Disposal of Fixed and Intangible Assets** | 1 | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Other Losses** | | | | | | | | | | | | |
| **Inventory** | | | | | | | | | | | | |
| Decrease in net-realisable Value | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Inventory** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br><br>A | <br>Prior Adjusted<br>6<br>A1 | <br>Accum. Funds<br>7<br>B | <br>Multi-year capital<br>8<br>C | <br>Unfore. Unavoid.<br>9<br>D | <br>Nat. or Prov. Govt<br>10<br>E | <br>Other Adjusts.<br>11<br>F | <br>Total Adjusts.<br>12<br>G | <br>Adjusted Budget<br>13<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Water Losses** | | | | | | | | | | | | |
| **Apparent Losses** | | | | | | | | | | | | |
| Customer Meter Inaccuracies | | – | – | – | – | – | – | – | – | – | – | – |
| Unauthoried Consumption | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Apparent Losses** | | - | - | - | - | - | - | - | - | - | - | - |
| **Data Transfer and Management Errors** | | – | – | – | – | – | – | – | – | – | – | – |
| **Real Losses** | | | | | | | | | | | | |
| Leakage and Overflows at Storage Tanks/Reservoirs | | – | – | – | – | – | – | – | – | – | – | – |
| Leakage on Service Connections up to the point of Customer Meter | | – | – | – | – | – | – | – | – | – | – | – |
| Leakage on Transmission and Distribution Mains | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Real Losses** | | - | - | - | - | - | - | - | - | - | - | - |
| Unavoidable Annual Real Losses | | 580 | 580 | – | – | – | – | – | – | 580 | 540 | 500 |
| **Total Water Losses** | | **580** | **580** | - | - | - | - | - | - | **580** | **540** | **500** |
| **Fair Value Adjustment** | | | | | | | | | | | | |
| **Actuarial Assessments** | | | | | | | | | | | | |
| Leave Gratuity | | – | – | – | – | – | – | – | – | – | – | – |
| Long Service Awards | | – | – | – | – | – | – | – | – | – | – | – |
| Medical | | – | – | – | – | – | – | – | – | – | – | – |
| Pension Funds | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Actuarial Assessments** | | - | - | - | - | - | - | - | - | - | - | - |
| Biological Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Interest rate Swaps | | – | – | – | – | – | – | – | – | – | – | – |
| Investment Property | | – | – | – | – | – | – | – | – | – | – | – |
| Investments | | – | – | – | – | – | – | – | – | – | – | – |
| Living resources | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Fair Value Adjustment** | | - | - | - | - | - | - | - | - | - | - | - |
| **Foreign Exchange** | | – | – | – | – | – | – | – | – | – | – | – |
| **Discontinued Operations and Disposals of Non-current Assets** | | – | – | – | – | – | – | – | – | – | – | – |
| **Contributions to Provisions for landfill sites** | | 2 960 | 2 960 | – | – | – | – | – | – | 2 960 | 3 019 | 3 080 |
| **Total Other Losses** | 1 | **3 540** | **3 540** | - | - | - | - | - | - | **3 540** | **3 559** | **3 580** |
| **Total Expenditure** | | **3 073 518** | **3 073 518** | - | - | - | - | - | - | **3 073 518** | **3 262 490** | **3 486 128** |
| **Surplus/(Deficit)** | | **79 385** | **79 385** | - | - | - | - | - | - | **79 385** | **120 091** | **170 010** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Transfers and subsidies - capital (monetary allocations)** | | | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – | – | – |
| District Municipalities | | – | – | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – | – | – |
| National Government | | 61 863 | 61 863 | – | – | – | – | – | – | 61 863 | 56 752 | 58 012 |
| Non-Profit Institutions | | – | – | – | – | – | – | – | – | – | – | – |
| Parent Municipality | | – | – | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – | – | – |
| Provincial Governments | | 17 882 | 17 882 | – | – | – | – | – | – | 17 882 | 42 936 | 34 817 |
| Public Corporations | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Transfers and subsidies - capital (monetary allocations)** | | **79 745** | **79 745** | **-** | **-** | **-** | **-** | **-** | **-** | **79 745** | **99 688** | **92 829** |
| **Transfers and subsidies - capital (in-kind)** | | | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – | – | – |
| District Municipalities | | – | – | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – | – | – |
| Local Municipalities | | – | – | – | – | – | – | – | – | – | – | – |
| National Government | | – | – | – | – | – | – | – | – | – | – | – |
| Non Profit Institutions | | – | – | – | – | – | – | – | – | – | – | – |
| Parent Municipality | | – | – | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – | – | – |
| Provincial Governments | | – | – | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Transfers and subsidies - capital (in-kind)** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Surplus/(Deficit) after capital transfers and contributions** | | **159 130** | **159 130** | **-** | **-** | **-** | **-** | **-** | **-** | **159 130** | **219 779** | **262 839** |
| **Income Tax** | | | | | | | | | | | | |
| Continuing Operations | | – | – | – | – | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Income Tax** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Surplus/(Deficit) after income tax** | | **159 130** | **159 130** | **-** | **-** | **-** | **-** | **-** | **-** | **159 130** | **219 779** | **262 839** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 6 | Accum. Funds 7 | Multi-year capital 8 | Unfore. Unavoid. 9 | Nat. or Prov. Govt 10 | Other Adjusts. 11 | Total Adjusts. 12 | Adjusted Budget 13 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | **159 130** | **159 130** | **-** | **-** | **-** | **-** | **-** | **-** | **159 130** | **219 779** | **262 839** |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent-subsidiary Transactions | | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | | **159 130** | **159 130** | **-** | **-** | **-** | **-** | **-** | **-** | **159 130** | **219 779** | **262 839** |
| **Repairs and Maintenance by Expenditure Item** | 8 | | | | | | | | | | | |
| Employee related costs | | – | – | – | – | – | – | – | – | – | – | – |
| Inventory Consumed (Project Maintenance) | | 35 548 | 35 548 | – | – | – | – | – | – | 35 548 | 37 254 | 38 332 |
| Contracted Services | | 125 306 | 125 376 | – | – | – | – | – | – | 125 376 | 132 435 | 137 008 |
| Operational Costs | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Repairs and Maintenance Expenditure** | 9 | **160 854** | **160 924** | **-** | **-** | **-** | **-** | **-** | **-** | **160 924** | **169 689** | **175 340** |

## WC024 Stellenbosch - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | Ref | | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **ASSETS** | | | | | | | | | | | | |
| **Current Assets** | | | | | | | | | | | | |
| **Cash and Cash Equivalents** | | | | | | | | | | | | |
| Call Deposits and Investments | | 571 536 | 571 536 | – | – | – | – | – | – | 571 536 | 569 567 | 567 690 |
| Cash at Bank | | (83 206) | (83 206) | – | – | – | – | (65 734) | (65 734) | (148 940) | (75 905) | (23 966) |
| Cash on Hand | | 15 | 15 | – | – | – | – | – | – | 15 | 15 | 15 |
| **Total Cash and Cash Equivalents** | | **488 345** | **488 345** | **-** | **-** | **-** | **-** | **(65 734)** | **(65 734)** | **422 611** | **493 677** | **543 739** |
| **Short term Investments** | | | | | | | | | | | | |
| Deposit Taking Institutions | | – | – | – | – | – | – | – | – | – | – | – |
| **Trade and other receivables from exchange transactions** | | | | | | | | | | | | |
| Electricity | | 236 670 | 236 670 | – | – | – | – | – | – | 236 670 | 238 290 | 244 973 |
| Waste Management | | 61 573 | 61 573 | – | – | – | – | – | – | 61 573 | 61 520 | 61 471 |
| Waste Water Management | | 55 351 | 55 351 | – | – | – | – | – | – | 55 351 | 78 334 | 80 043 |
| Water | | 206 476 | 206 476 | – | – | – | – | – | – | 206 476 | 206 947 | 207 482 |
| Other trade receivables from exchange transactions | | 60 428 | 60 428 | – | – | – | – | – | – | 60 428 | 60 152 | 59 860 |
| VAT Receivable Input Tax Accrual | | 31 756 | 31 756 | – | – | – | – | – | – | 31 756 | 32 328 | 31 756 |
| **Gross: Trade and other receivables from exchange transactions** | | **652 253** | **652 253** | **-** | **-** | **-** | **-** | **-** | **-** | **652 253** | **677 573** | **685 585** |
| **Less: Impairment for debt** | | | | | | | | | | | | |
| Impairment for Electricity | | (18 367) | (18 367) | – | – | – | – | – | – | (18 367) | (18 512) | (18 676) |
| Impairment for Waste Management | | (62 728) | (62 728) | – | – | – | – | – | – | (62 728) | (62 981) | (63 292) |
| Impairment for Waste Water Management | | (46 219) | (46 219) | – | – | – | – | – | – | (46 219) | (46 409) | (46 641) |
| Impairment for Water | | (160 370) | (160 370) | – | – | – | – | – | – | (160 370) | (160 658) | (161 012) |
| Impairment for other trade receivalbes from exchange transactions | | (46 838) | (46 838) | – | – | – | – | – | – | (46 838) | (46 936) | (47 009) |
| **Total Less: Impairment for debt** | | **(334 522)** | **(334 522)** | **-** | **-** | **-** | **-** | **-** | **-** | **(334 522)** | **(335 495)** | **(336 631)** |
| **Total net Trade and other receivables from Exchange Transactions** | | **317 731** | **317 731** | **-** | **-** | **-** | **-** | **-** | **-** | **317 731** | **342 078** | **348 955** |
| **Receivables from non-exchange transactions** | | | | | | | | | | | | |
| **Property rates** | | | | | | | | | | | | |
| Agricultural Properties | | 8 258 | 8 258 | – | – | – | – | – | – | 8 258 | 8 314 | 8 373 |
| Business and Commercial Properties | | 18 137 | 18 137 | – | – | – | – | – | – | 18 137 | 18 282 | 18 447 |
| Industrial Properties | | – | – | – | – | – | – | – | – | – | – | – |
| Mining Properties | | 504 | 504 | – | – | – | – | – | – | 504 | 504 | 504 |
| Public Benefit Organisations | | 4 | 4 | – | – | – | – | – | – | 4 | 4 | 4 |
| Public Service Infrastructure Properties | | (107) | (107) | – | – | – | – | – | – | (107) | (114) | (121) |
| Public Service Purposes Properties | | 837 | 837 | – | – | – | – | – | – | 837 | 868 | 902 |
| Residential Properties | | 32 341 | 32 341 | – | – | – | – | – | – | 32 341 | 32 529 | 32 746 |
| Residential Sectional Title Garages | | – | – | – | – | – | – | – | – | – | – | – |
| Sports Clubs and Fields | | – | – | – | – | – | – | – | – | – | – | – |
| Vacant Land | | 11 360 | 11 360 | – | – | – | – | – | – | 11 360 | 11 429 | 11 502 |
| Property Rates General | | – | – | – | – | – | – | – | – | – | – | – |
| **Gross: Property rates** | | **71 333** | **71 333** | **-** | **-** | **-** | **-** | **-** | **-** | **71 333** | **71 816** | **72 356** |
| Less: Impairment of Property rates | | (39 655) | (39 655) | – | – | – | – | – | – | (39 655) | (39 683) | (39 676) |
| **Net Property rates** | | **31 678** | **31 678** | **-** | **-** | **-** | **-** | **-** | **-** | **31 678** | **32 133** | **32 680** |
| Other receivables from non-exchange transactions | | 328 491 | 328 491 | – | – | – | – | – | – | 328 491 | 334 420 | 341 386 |
| Less:Impairment for other receivables from non-exchange | | (253 761) | (253 761) | – | – | – | – | – | – | (253 761) | (254 900) | (254 584) |
| **Net other receivables from non-exchange transactions** | | **74 731** | **74 731** | **-** | **-** | **-** | **-** | **-** | **-** | **74 731** | **79 521** | **86 803** |
| **Total net Receivables from non-exchange transactions** | | **106 409** | **106 409** | **-** | **-** | **-** | **-** | **-** | **-** | **106 409** | **111 653** | **119 482** |
| **Current Portion of Non-current Receivables** | | | | | | | | | | | | |
| Associates | | – | – | – | – | – | – | – | – | – | – | – |
| Bursary Obligations | | – | – | – | – | – | – | – | – | – | – | – |
| Car | | – | – | – | – | – | – | – | – | – | – | – |
| Computer and Electronic Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| Employee Benefits | | – | – | – | – | – | – | – | – | – | – | – |
| Finance Lease Receivable | | – | – | – | – | – | – | – | – | – | – | – |
| 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** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Inventory** | | | | | | | | | | | | |
| Agricultural | | – | – | – | – | – | – | – | – | – | – | – |
| Consumables | | 11 305 | 10 768 | – | – | – | – | – | – | 10 768 | 11 305 | 11 305 |
| Finished Goods | | – | – | – | – | – | – | – | – | – | – | – |
| Housing Stock | | 6 300 | 6 300 | – | – | – | – | – | – | 6 300 | 6 300 | 6 300 |
| Land | | 17 504 | 17 504 | – | – | – | – | – | – | 17 504 | 17 504 | 17 504 |
| Materials and Supplies | | 7 677 | 7 547 | – | – | – | – | – | – | 7 547 | 7 677 | 7 677 |
| Water | | 877 | 877 | – | – | – | – | – | – | 877 | 917 | 957 |
| Work-in-progress | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Inventory** | | **43 664** | **42 997** | **-** | **-** | **-** | **-** | **-** | **-** | **42 997** | **43 704** | **43 744** |
| **VAT Receivable** | | | | | | | | | | | | |
| Input Tax Capital | | 0 | 0 | – | – | – | – | (0) | (0) | 0 | 0 | 0 |
| Input Tax General | | (2 162) | (2 162) | – | – | – | – | – | – | (2 162) | (2 162) | (2 162) |
| VAT Control (Receivable) | | 12 376 | 12 376 | – | – | – | – | 0 | 0 | 12 376 | 13 376 | 12 376 |
| **Total VAT Receivable** | | **10 214** | **10 214** | **-** | **-** | **-** | **-** | **0** | **0** | **10 214** | **11 214** | **10 214** |
| **Other current assets** | | | | | | | | | | | | |
| Construction Contracts and Receivables | | – | – | – | – | – | – | – | – | – | – | – |
| Control, Clearing and Interface Accounts | | 4 080 | 4 080 | – | – | – | – | – | – | 4 080 | 4 080 | 4 080 |
| Deposits | | 52 178 | 52 178 | – | – | – | – | – | – | 52 178 | 52 178 | 52 178 |
| Fair Value Adjustments | | – | – | – | – | – | – | – | – | – | – | – |
| Income Tax Receivable | | – | – | – | – | – | – | – | – | – | – | – |
| Operating Lease - Straight Lining | | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent-subsidiary Transactions | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Other current assets** | | **56 258** | **56 258** | **-** | **-** | **-** | **-** | **-** | **-** | **56 258** | **56 258** | **56 258** |
| **Total Current Assets** | | **1 022 621** | **1 021 954** | **-** | **-** | **-** | **-** | **(65 734)** | **(65 734)** | **956 220** | **1 058 585** | **1 122 393** |
| **Non-current Assets** | | | | | | | | | | | | |
| **Investments** | | | | | | | | | | | | |
| Bank Repurchase Agreements | | – | – | – | – | – | – | – | – | – | – | – |
| Bankers Acceptance Certificate | | – | – | – | – | – | – | – | – | – | – | – |
| Deposit Taking Institutions | | – | – | – | – | – | – | – | – | – | – | – |
| Derivative Financial Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Guaranteed Endowment Policies (Sinking) | | – | – | – | – | – | – | – | – | – | – | – |
| Interest Rate Swaps | | – | – | – | – | – | – | – | – | – | – | – |
| Listed/Unlisted Bonds and Stocks | | – | – | – | – | – | – | – | – | – | – | – |
| Municipal Bonds | | – | – | – | – | – | – | – | – | – | – | – |
| National Government Securities | | – | – | – | – | – | – | – | – | – | – | – |
| Negotiable Certificate of Deposits | | – | – | – | – | – | – | – | – | – | – | – |
| Unamortised Debt Expense | | – | – | – | – | – | – | – | – | – | – | – |
| Unamortised Preference Share Expense | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Investments** | | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br>A | <br>Prior Adjusted<br>4<br>A1 | <br>Accum. Funds<br>5<br>B | <br>Multi-year capital<br>6<br>C | <br>Unfore. Unavoid.<br>7<br>D | <br>Nat. or Prov. Govt<br>8<br>E | <br>Other Adjusts.<br>9<br>F | <br>Total Adjusts.<br>10<br>G | <br>Adjusted Budget<br>11<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Investment Property** | | | | | | | | | | | | |
| Investment Property at Cost / Fair Value | | 432 051 | 432 051 | – | – | – | – | – | – | 432 051 | 432 051 | 432 051 |
| Less: Accumulated Depreciation | | (14 772) | (14 772) | – | – | – | – | – | – | (14 772) | (14 781) | (14 795) |
| Less: Accumulated Impairment | | (1 725) | (1 725) | – | – | – | – | – | – | (1 725) | (1 725) | (1 725) |
| **Total Investment Property** | | **415 554** | **415 554** | **-** | **-** | **-** | **-** | **-** | **-** | **415 554** | **415 545** | **415 532** |
| **Property, Plant and Equipment** | | | | | | | | | | | | |
| Property, Plant and Equipment at Cost / Revaluation | | 9 427 180 | 9 427 180 | – | – | – | – | 64 484 | 64 484 | 9 491 664 | 9 458 278 | 9 369 519 |
| Leases recognised as Property, Plant and Equipment | 3 | (2 230) | (2 230) | – | – | – | – | – | – | (2 230) | (2 230) | (2 230) |
| Less: Accumulated Depreciation | | (2 883 397) | (2 883 397) | – | – | – | – | – | – | (2 883 397) | (2 888 039) | (2 895 142) |
| Less: Accumulated Impairment | | (42 210) | (42 210) | – | – | – | – | – | – | (42 210) | (42 210) | (42 210) |
| **Total Property, Plant and Equipment** | 2 | **6 499 343** | **6 499 343** | **-** | **-** | **-** | **-** | **64 484** | **64 484** | **6 563 827** | **6 525 799** | **6 429 937** |
| **Construction Work-in-progress** | | | | | | | | | | | | |
| Acquisitions | | – | – | – | – | – | – | – | – | – | – | – |
| Opening Balance | | 27 553 | 27 553 | – | – | – | – | – | – | 27 553 | 27 553 | 27 553 |
| Prior period corrections | | – | – | – | – | – | – | – | – | – | – | – |
| Transfer to Heritage asset | | – | – | – | – | – | – | – | – | – | – | – |
| Transfer to Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – |
| Transfer to Investment property | | – | – | – | – | – | – | – | – | – | – | – |
| Transfer to PPE | | – | – | – | – | – | – | – | – | – | – | – |
| Less: Accumulated Impairment | | (19) | (19) | – | – | – | – | – | – | (19) | (19) | (19) |
| **Total Construction Work-in-progress** | 2 | **27 534** | **27 534** | **-** | **-** | **-** | **-** | **-** | **-** | **27 534** | **27 534** | **27 534** |
| **Biological Assets** | | | | | | | | | | | | |
| Biological Assets at Cost / Fair Value | | 2 800 | 2 800 | – | – | – | – | – | – | 2 800 | 3 300 | 2 800 |
| Less: Accumulated Depreciation | | – | – | – | – | – | – | – | – | – | – | – |
| Less: Accumulated Impairment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Biological Assets** | | **2 800** | **2 800** | **-** | **-** | **-** | **-** | **-** | **-** | **2 800** | **3 300** | **2 800** |
| **Living resources** | | | | | | | | | | | | |
| Living resources at Cost / Revaluation | | 870 | 870 | – | – | – | – | 1 250 | 1 250 | 2 120 | – | – |
| Less: Accumulated Depreciation | | – | – | – | – | – | – | – | – | – | – | – |
| Less: Accumulated Impairment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Living resources** | | **870** | **870** | **-** | **-** | **-** | **-** | **1 250** | **1 250** | **2 120** | **-** | **-** |
| **Heritage Assets** | | | | | | | | | | | | |
| Heritage Assets at Cost / Revaluation | | 1 313 | 1 313 | – | – | – | – | – | – | 1 313 | 1 313 | 1 313 |
| Less: Accumulated Impairment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Heritage Assets** | | **1 313** | **1 313** | **-** | **-** | **-** | **-** | **-** | **-** | **1 313** | **1 313** | **1 313** |
| **Intangible Assets** | | | | | | | | | | | | |
| Intangible Assets at Cost / Revaluation | | 16 621 | 16 621 | – | – | – | – | – | – | 16 621 | 16 621 | 16 621 |
| Less: Accumulated Amortisation | | (12 395) | (12 395) | – | – | – | – | – | – | (12 395) | (12 399) | (12 404) |
| Less: Accumulated Impairment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Intangible Assets** | | **4 226** | **4 226** | **-** | **-** | **-** | **-** | **-** | **-** | **4 226** | **4 222** | **4 217** |
| **Trade and other receivables from exchange transactions** | | | | | | | | | | | | |
| Electricity | | 829 | 829 | – | – | – | – | – | – | 829 | 829 | 829 |
| Property Rental Debtors | | 463 | 463 | – | – | – | – | – | – | 463 | 463 | 463 |
| Service Charges | | 868 | 868 | – | – | – | – | – | – | 868 | 868 | 868 |
| Waste Management | | 1 093 | 1 093 | – | – | – | – | – | – | 1 093 | 1 093 | 1 093 |
| Waste Water Management | | 844 | 844 | – | – | – | – | – | – | 844 | 844 | 844 |
| Water | | 4 207 | 4 207 | – | – | – | – | – | – | 4 207 | 4 207 | 4 207 |
| **Total Trade and other Receivables from Exchange Transactions** | | **8 304** | **8 304** | **-** | **-** | **-** | **-** | **-** | **-** | **8 304** | **8 304** | **8 304** |
| **Non-current Receivables from Non-exchange Transactions** | | | | | | | | | | | | |
| Associates | | – | – | – | – | – | – | – | – | – | – | – |
| Bursary Obligations | | – | – | – | – | – | – | – | – | – | – | – |
| Car | | – | – | – | – | – | – | – | – | – | – | – |
| Computer and Electronic Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| Employee Benefits | | – | – | – | – | – | – | – | – | – | – | – |
| Finance Lease Receivable | | – | – | – | – | – | – | – | – | – | – | – |
| Housing Land Sales | | – | – | – | – | – | – | – | – | – | – | – |
| Housing Loans | | – | – | – | – | – | – | – | – | – | – | – |
| Housing Selling Schemes | | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent-subsidiary Transactions | | – | – | – | – | – | – | – | – | – | – | – |
| Joint Ventures | | – | – | – | – | – | – | – | – | – | – | – |
| Operating Lease | | – | – | – | – | – | – | – | – | – | – | – |
| Property Rates | | – | – | – | – | – | – | – | – | – | – | – |
| Public Organisation | | 17 | 17 | – | – | – | – | – | – | 17 | 17 | 17 |
| Sporting and Other Bodies | | – | – | – | – | – | – | – | – | – | – | – |
| Staff Loans/Recoveries | | – | – | – | – | – | – | – | – | – | – | – |
| Subsidiaries | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Non-current Receivables from Non-exchange Transactions** | | **17** | **17** | **-** | **-** | **-** | **-** | **-** | **-** | **17** | **17** | **17** |
| **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** | | **6 959 961** | **6 959 961** | **-** | **-** | **-** | **-** | **65 734** | **65 734** | **7 025 695** | **6 986 035** | **6 889 654** |
| **TOTAL ASSETS** | | **7 982 582** | **7 981 915** | **-** | **-** | **-** | **-** | **-** | **-** | **7 981 915** | **8 044 619** | **8 012 047** |
| **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 | | 71 571 | 71 571 | – | – | – | – | – | – | 71 571 | 71 571 | 71 571 |
| Current portion of Operating Lease Liabilities | | – | – | – | – | – | – | – | – | – | – | – |
| Unamortised Premium on Long-term Debts | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Financial Liabilities** | | **71 571** | **71 571** | **-** | **-** | **-** | **-** | **-** | **-** | **71 571** | **71 571** | **71 571** |
| **Consumer Deposits** | | | | | | | | | | | | |
| Building Plans | | – | – | – | – | – | – | – | – | – | – | – |
| Buying Card | | – | – | – | – | – | – | – | – | – | – | – |
| Electricity | | 15 067 | 15 067 | – | – | – | – | – | – | 15 067 | 15 067 | 15 067 |
| Hiring of Decorative Items | | – | – | – | – | – | – | – | – | – | – | – |
| Library Books | | – | – | – | – | – | – | – | – | – | – | – |
| Posters | | – | – | – | – | – | – | – | – | – | – | – |
| Refuse | | 170 | 170 | – | – | – | – | – | – | 170 | 170 | 170 |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Rental Properties | | 709 | 709 | – | – | – | – | – | – | 709 | 709 | 709 |
| Sewer | | – | – | – | – | – | – | – | – | – | – | – |
| Street Closure | | – | – | – | – | – | – | – | – | – | – | – |
| Valuation Appeal | | – | – | – | – | – | – | – | – | – | – | – |
| Water | | 9 333 | 9 333 | – | – | – | – | – | – | 9 333 | 9 333 | 9 333 |
| Wayleave | | 117 | 117 | – | – | – | – | – | – | 117 | 117 | 117 |
| **Total Consumer Deposits** | | **25 395** | **25 395** | **-** | **-** | **-** | **-** | **-** | **-** | **25 395** | **25 395** | **25 395** |
| **Trade and Other Payable Exchange Transactions** | | | | | | | | | | | | |
| Accrued Interest | | – | – | – | – | – | – | – | – | – | – | – |
| Advance Payments | | 30 498 | 30 498 | – | – | – | – | – | – | 30 498 | 30 498 | 30 498 |
| Affiliates, Related Parties and Associated Companies | | 266 | 266 | – | – | – | – | – | – | 266 | 266 | 266 |
| Agency Fees Payable | | – | – | – | – | – | – | – | – | – | – | – |
| Auditor-General of South Africa | | (0) | (0) | – | – | – | – | – | – | (0) | (0) | (0) |
| Bonus | | – | – | – | – | – | – | – | – | – | – | – |
| Compensation Commission (COID) | | – | – | – | – | – | – | – | – | – | – | – |
| Control, Clearing and Interface Accounts | | 4 586 | 4 586 | – | – | – | – | – | – | 4 586 | 4 586 | 4 586 |
| Deferred Revenue | | – | – | – | – | – | – | – | – | – | – | – |
| Dividends Declared | | – | – | – | – | – | – | – | – | – | – | – |
| Electricity Bulk Purchase | | 102 322 | 102 322 | – | – | – | – | – | – | 102 322 | 102 322 | 102 322 |
| Fair Value Adjustment | | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent-subsidiary Transactions | | – | – | – | – | – | – | – | – | – | – | – |
| Leave Accrual | | – | – | – | – | – | – | – | – | – | – | – |
| Long Service Award | | – | – | – | – | – | – | – | – | – | – | – |
| Municipal Debt Relief | | – | – | – | – | – | – | – | – | – | – | – |
| Overtime | | – | – | – | – | – | – | – | – | – | – | – |
| Payables and Accruals | | 140 865 | 140 198 | – | – | – | – | – | – | 140 198 | 136 647 | 136 273 |
| PAYE Deductions | | – | – | – | – | – | – | – | – | – | – | – |
| Pension and Retirement Contributions | | – | – | – | – | – | – | – | – | – | – | – |
| Retentions | | 26 951 | 26 951 | – | – | – | – | – | – | 26 951 | 26 951 | 26 951 |
| Standby | | – | – | – | – | – | – | – | – | – | – | – |
| Tender documentation | | – | – | – | – | – | – | – | – | – | – | – |
| Unallocated Deposits | | 12 211 | 12 211 | – | – | – | – | – | – | 12 211 | 12 211 | 12 211 |
| Water Inventory Bulk Purchases | | 2 039 | 2 039 | – | – | – | – | – | – | 2 039 | 2 039 | 2 039 |
| VAT Payables Output Tax Accrual | | 7 565 | 7 565 | – | – | – | – | – | – | 7 565 | 11 235 | 12 212 |
| VAT Payables Output Tax Provision for Doubtful Debt Impairment | | (30 156) | (30 156) | – | – | – | – | – | – | (30 156) | (30 278) | (30 424) |
| **Total Trade and Other Payable Exchange Transactions** | 2, 5 | **297 146** | **296 478** | **-** | **-** | **-** | **-** | **-** | **-** | **296 478** | **296 476** | **296 933** |
| **Trade and Other Payable Non-exchange Transactions** | | | | | | | | | | | | |
| **Transfers and Subsidies Payable** | | | | | | | | | | | | |
| Capital | | – | – | – | – | – | – | – | – | – | – | – |
| Operational | | 40 | 40 | – | – | – | – | – | – | 40 | 40 | 40 |
| **Total Transfers and Subsidies Payable** | | **40** | **40** | **-** | **-** | **-** | **-** | **-** | **-** | **40** | **40** | **40** |
| **Transfers and Subsidies Unspent** | | | | | | | | | | | | |
| Capital | | 13 093 | 13 093 | – | – | – | – | – | – | 13 093 | 13 093 | 13 093 |
| Operational | | 15 436 | 15 436 | – | – | – | – | – | – | 15 436 | 15 732 | 15 732 |
| **Total Transfers and Subsidies Unspent** | | **28 530** | **28 530** | **-** | **-** | **-** | **-** | **-** | **-** | **28 530** | **28 825** | **28 825** |
| VAT Payables Output Tax Accrual | | 42 966 | 42 966 | – | – | – | – | – | – | 42 966 | 42 966 | 42 966 |
| VAT Payables Output Tax Provision for Doubtful Debt Impairment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Trade and Other Payable Non-exchange Transactions** | 2 | **71 536** | **71 536** | **-** | **-** | **-** | **-** | **-** | **-** | **71 536** | **71 831** | **71 831** |
| **Provision** | | | | | | | | | | | | |
| Alien Vegetation | | – | – | – | – | – | – | – | – | – | – | – |
| Bonus | | 16 787 | 16 787 | – | – | – | – | – | – | 16 787 | 16 787 | 16 787 |
| Decommissioning, Restoration and Similar Liabilities | | 5 114 | 5 114 | – | – | – | – | – | – | 5 114 | 5 114 | 5 114 |
| Ex-gratia Pension | | – | – | – | – | – | – | – | – | – | – | – |
| Insurance Claims | | – | – | – | – | – | – | – | – | – | – | – |
| Leave | | 36 989 | 36 989 | – | – | – | – | – | – | 36 989 | 36 989 | 36 989 |
| Litigation | | – | – | – | – | – | – | – | – | – | – | – |
| Pension Fund Investment Return Shortfall | | – | – | – | – | – | – | – | – | – | – | – |
| Staff Parity | | 1 712 | 1 712 | – | – | – | – | – | – | 1 712 | 1 712 | 1 712 |
| Impairment | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Provision** | | **60 602** | **60 602** | **-** | **-** | **-** | **-** | **-** | **-** | **60 602** | **60 602** | **60 602** |
| **VAT Payable** | | | | | | | | | | | | |
| VAT Payable: Output Tax | | 22 170 | 22 170 | – | – | – | – | – | – | 22 170 | 22 170 | 22 170 |
| VAT Payable: VAT Control | | (0) | (0) | – | – | – | – | – | – | (0) | (0) | (0) |
| **Total VAT Payable** | | **22 170** | **22 170** | **-** | **-** | **-** | **-** | **-** | **-** | **22 170** | **22 170** | **22 170** |
| **Other current liabilities** | | | | | | | | | | | | |
| **Employee Benefits** | | | | | | | | | | | | |
| Post-employment Benefits | | 13 486 | 13 486 | – | – | – | – | – | – | 13 486 | 13 678 | 13 887 |
| Other Long-Term Benefits | | 7 227 | 7 227 | – | – | – | – | – | – | 7 227 | 7 444 | 7 675 |
| Termination Benefits | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Employee Benefits** | | **20 713** | **20 713** | **-** | **-** | **-** | **-** | **-** | **-** | **20 713** | **21 122** | **21 562** |
| Deferred Tax Liabilities | | – | – | – | – | – | – | – | – | – | – | – |
| Income Tax Payable | | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent-subsidiary Transactions | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Other current liabilities** | | **20 713** | **20 713** | **-** | **-** | **-** | **-** | **-** | **-** | **20 713** | **21 122** | **21 562** |
| **Total Current Liabilities** | | **569 132** | **568 464** | **-** | **-** | **-** | **-** | **-** | **-** | **568 464** | **569 166** | **570 064** |
| **Non-current Liabilities** | | | | | | | | | | | | |
| **Financial Liabilities** | | | | | | | | | | | | |
| **Borrowings** | | | | | | | | | | | | |
| Annuity and Bullet Loans | | 566 639 | 566 639 | – | – | – | – | – | – | 566 639 | 566 019 | 487 384 |
| 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 | | – | – | – | – | – | – | – | – | – | – | – |
| Non-marketable Bonds | | – | – | – | – | – | – | – | – | – | – | – |
| PPP Liabilities | | – | – | – | – | – | – | – | – | – | – | – |
| Securities | | – | – | – | – | – | – | – | – | – | – | – |
| Interest Rate Swaps | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Borrowings** | 4 | **566 639** | **566 639** | **-** | **-** | **-** | **-** | **-** | **-** | **566 639** | **566 019** | **487 384** |
| Operating Lease Liability | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Financial Liabilities** | | **566 639** | **566 639** | **-** | **-** | **-** | **-** | **-** | **-** | **566 639** | **566 019** | **487 384** |
| **Provisions** | | | | | | | | | | | | |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br>A | Prior Adjusted<br>4<br>A1 | Accum. Funds<br>5<br>B | Multi-year capital<br>6<br>C | Unfore. Unavoid.<br>7<br>D | Nat. or Prov. Govt<br>8<br>E | Other Adjusts.<br>9<br>F | Total Adjusts.<br>10<br>G | Adjusted Budget<br>11<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Alien Vegetation | | – | – | – | – | – | – | – | – | – | – | – |
| Bonus | | – | – | – | – | – | – | – | – | – | – | – |
| Decommissioning, Restoration and Similar Liabilities | | 158 484 | 158 484 | – | – | – | – | – | – | 158 484 | 158 942 | 159 424 |
| Ex-gratia Pension | | – | – | – | – | – | – | – | – | – | – | – |
| Impairment | | – | – | – | – | – | – | – | – | – | – | – |
| Insurance Claims | | – | – | – | – | – | – | – | – | – | – | – |
| Leave | | – | – | – | – | – | – | – | – | – | – | – |
| Litigation | | – | – | – | – | – | – | – | – | – | – | – |
| Pension Fund Investment Return Shortfall | | – | – | – | – | – | – | – | – | – | – | – |
| Staff Parity | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Provisions** | | **158 484** | **158 484** | **-** | **-** | **-** | **-** | **-** | **-** | **158 484** | **158 942** | **159 424** |
| **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 | | 222 923 | 222 923 | – | – | – | – | – | – | 222 923 | 224 261 | 225 696 |
| Other Long-Term Benefits | | 29 433 | 29 433 | – | – | – | – | – | – | 29 433 | 29 610 | 29 798 |
| Termination Benefits | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Employee Benefits** | | **252 356** | **252 356** | **-** | **-** | **-** | **-** | **-** | **-** | **252 356** | **253 871** | **255 495** |
| Deferred Tax Liabilities | | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent-subsidiary Transactions | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Other non-current liabilities** | | **252 356** | **252 356** | **-** | **-** | **-** | **-** | **-** | **-** | **252 356** | **253 871** | **255 495** |
| **Total non current liabilities** | | **977 478** | **977 478** | **-** | **-** | **-** | **-** | **-** | **-** | **977 478** | **978 832** | **902 303** |
| **TOTAL LIABILITIES** | | **1 546 610** | **1 545 943** | **-** | **-** | **-** | **-** | **-** | **-** | **1 545 943** | **1 547 999** | **1 472 367** |
| **CHANGES IN NET ASSETS** | | **6 435 972** | **6 435 972** | **-** | **-** | **-** | **-** | **-** | **-** | **6 435 972** | **6 496 621** | **6 539 680** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | | | |
| **Accumulated Surplus/(Deficit)** | | | | | | | | | | | | |
| Changes in Accounting Policy | | – | – | – | – | – | – | – | – | – | – | – |
| Correction of Prior Period Error | | – | – | – | – | – | – | – | – | – | – | – |
| Depreciation Offsets | | – | – | – | – | – | – | – | – | – | – | – |
| Opening Balance | | 5 941 121 | 5 941 121 | – | – | – | – | – | – | 5 941 121 | 5 941 121 | 5 941 121 |
| Transfers to/from operating revenue and expenditure | | 159 130 | 159 130 | – | – | – | – | – | – | 159 130 | 219 779 | 262 839 |
| Transfers to/from Reserves | | (52 896) | (52 896) | – | – | – | – | – | – | (52 896) | (34 432) | (57 761) |
| **Total Accumulated Surplus/(Deficit)** | 1 | **6 047 356** | **6 047 356** | **-** | **-** | **-** | **-** | **-** | **-** | **6 047 356** | **6 126 468** | **6 146 199** |
| **Reserves and Funds** | | | | | | | | | | | | |
| Capital Replacement Reserve | | 378 731 | 378 731 | – | – | – | – | – | – | 378 731 | 360 267 | 383 596 |
| 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 | | 9 885 | 9 885 | – | – | – | – | – | – | 9 885 | 9 885 | 9 885 |
| Valuation Reserve | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Reserves and Funds** | 2 | **388 616** | **388 616** | **-** | **-** | **-** | **-** | **-** | **-** | **388 616** | **370 153** | **393 481** |
| **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** | 2 | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **6 435 972** | **6 435 972** | **-** | **-** | **-** | **-** | **-** | **-** | **6 435 972** | **6 496 621** | **6 539 680** |

Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | Current Year Original | Current Year Adjusted | Current Year Forecast | MTREF 2026/27 | MTREF 2027/28 | MTREF 2028/29 |
|---|---|---|---|---|---|---|---|
| **Vote 1 - Municipal Manager** | | | | | | | |
| **Function 1 - Budget Performance** | | | | | | | |
| **Sub-function 1 - Capital Expenditure** | | 60 | 60 | 60 | 60 | 60 | 60 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 2 - Operational Expenditure** | | 23 096 | 23 096 | 23 096 | 23 096 | 24 591 | 26 059 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 3 - Operational Revenue** | | – | – | – | – | – | – |
| **Insert measure/s description** | | | | | | | |
| **Vote 2 - Planning and Economic Development** | | | | | | | |
| **Function 1 - Budget Performance** | | | | | | | |
| **Sub-function 1 - Capital Expenditure** | | 34 125 | 35 569 | 35 569 | 34 125 | 48 032 | 34 283 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 2 - Operational Expenditure** | | 157 986 | 157 986 | 157 986 | 157 986 | 156 105 | 167 843 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 3 - Operational Revenue** | | 67 432 | 67 432 | 67 432 | 67 432 | 86 854 | 94 410 |
| **Insert measure/s description** | | | | | | | |
| **Vote 3 - Community & Protection** | | | | | | | |
| **Function 1 - Budget Performance** | | | | | | | |
| **Sub-function 1 - Capital Expenditure** | | 51 522 | 72 643 | 72 643 | 51 522 | 48 513 | 49 938 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 2 - Operational Expenditure** | | 618 634 | 618 634 | 618 634 | 618 634 | 643 227 | 670 872 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 3 - Operational Revenue** | | 220 396 | 220 396 | 220 396 | 220 396 | 229 065 | 240 098 |
| **Insert measure/s description** | | | | | | | |
| **Vote 4 - Infrastructure services** | | | | | | | |
| **Function 1 - Budget Performance** | | | | | | | |
| **Sub-function 1 - Capital Expenditure** | | 437 595 | 470 777 | 470 777 | 437 595 | 480 026 | 405 061 |
| **Insert measure/s description** | | | | | | | |

| Description | measu | Current Year | | | MTREF | | |
|---|---|---|---|---|---|---|---|
| | | Original | Adjusted | Forecast | 2026/27 | 2027/28 | 2028/29 |
| **Sub-function 2 - Operational Expenditure** | | 1 853 971 | 1 853 971 | 1 853 971 | 1 853 971 | 1 996 010 | 2 156 948 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 3 - Operational Revenue** | | 2 166 420 | 2 166 420 | 2 166 420 | 2 166 420 | 2 349 467 | 2 556 309 |
| **Insert measure/s description** | | | | | | | |
| **Vote 5 - Corporate Services** | | | | | | | |
| **Function 1 - Budget Performance** | | | | | | | |
| **Sub-function 1 - Capital Expenditure** | | 52 100 | 61 819 | 61 819 | 52 100 | 31 150 | 31 180 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 2 - Operational Expenditure** | | 258 096 | 258 096 | 258 096 | 258 096 | 270 298 | 285 324 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 3 - Operational Revenue** | | 13 797 | 13 797 | 13 797 | 13 797 | 14 177 | 14 886 |
| **Insert measure/s description** | | | | | | | |
| **Vote 6 - Financial services** | | | | | | | |
| **Function 1 - Budget Performance** | | | | | | | |
| **Sub-function 1 - Capital Expenditure** | | 3 900 | 4 168 | 4 168 | 3 900 | 2 250 | 250 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 2 - Operational Expenditure** | | 161 735 | 161 735 | 161 735 | 161 735 | 172 259 | 179 082 |
| **Insert measure/s description** | | | | | | | |
| **Sub-function 3 - Operational Revenue** | | 764 604 | 764 604 | 764 604 | 764 604 | 802 705 | 843 265 |
| **Insert measure/s description** | | | | | | | |

**WC024 Stellenbosch - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 18/08/2026**

| Description of financial indicator | Basis of calculation | 2023/24 | 2024/25 | 2025/26 | Budget Year 2026/27 | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| **Borrowing Management** | | | | | | | | | |
| Credit Rating | Short term/long term rating | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 5.6% | 5.7% | 3.3% | 4.4% | 4.4% | 4.4% | 5.0% | 5.4% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 5.0% | 5.4% | 2.4% | 4.3% | 4.3% | 4.3% | 4.8% | 5.2% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants | -66.5% | 0.0% | 0.0% | 38.2% | 38.2% | 38.6% | 37.9% | 25.6% |
| **Safety of Capital** | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 145.8% | 145.8% | 145.8% | 152.9% | 123.9% |
| **Liquidity** | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | (0.3) | 2.0 | 2.0 | 1.8 | 1.8 | 1.7 | 1.9 | 2.0 |
| Current Ratio adjusted for aged debtors | Current assets/current liabilities less debtors > 90 days/current liabilities | – | – | – | 1.8 | 1.8 | – | – | – |
| Liquidity Ratio | Monetary Assets/Current Liabilities | (2.2) | 1.6 | 1.8 | 1.4 | 1.4 | 1.3 | 1.5 | 1.6 |
| **Revenue Management** | | | | | 1.0 | 1.0 | 0.9 | 1.1 | 1.2 |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | 186.6% | 180.6% | 142.6% | | | | | |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 181.1% | 160.8% | 141.5% | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | -15.6% | 20.7% | 17.3% | 15.1% | 15.1% | 15.1% | 15.0% | 14.2% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| **Creditors Management** | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% | 98.0% |
| Creditors to Cash and Investments | | 210.2% | -38.3% | -2.3% | 0.1% | 0.1% | 0.0% | 0.0% | 0.0% |
| **Other Indicators** | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | 390847902 | 390847902 | 390847902 | 390847902 | 390847902 | 390847902 | 390847902 | 390847902 |
| | Total Volume Losses (kW) non technical | | | | | | | | |
| | Total Cost of Losses (Rand '000) | 27 | 27 | 28 | 28 | 28 | 28 | 28 | 28 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | |
| Water Volumes :System input | Bulk Purchase | | | | | | | | |
| | Water treatment works | | | | | | | | |
| | Natural sources | | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ) | 9 | 9 | 10 | 10 | 10 | 10 | 10 | 10 |
| | Total Cost of Losses (Rand '000) | 2071992 | 2071992 | 2092712.15 | 2092712.15 | 2092712.15 | 2092712.15 | 2092712.15 | 2092712.15 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 26.4% | 25.0% | 24.5% | 24.9% | 24.9% | 24.9% | 24.4% | 24.1% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 27.4% | 25.9% | 25.5% | 25.8% | 25.8% | 25.8% | 25.3% | 25.0% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 5.3% | 4.1% | 5.0% | 5.1% | 5.1% | 5.1% | 5.0% | 4.8% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 11.6% | 10.7% | 10.2% | 6.5% | 6.5% | 6.5% | 6.6% | 6.1% |
| **IDP regulation financial viability indicators** | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 33.8 | 20.8 | 25.3 | 19.8 | 18.3 | – | – | – |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | -59.0% | 8.5% | 4.5% | 3.4% | 3.4% | 3.4% | 3.3% | 3.3% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 0.9 | (4.8) | 3.0 | 2.2 | 2.2 | 1.9 | 1.8 | 1.7 |

*References*

*1. Consumer debtors > 12 months old are excluded from current assets*

*2. Only include if services provided by the municipality*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Calculation data | | | | | | | | |
| Debtors > 90 days | | | | | | | | |
| Debtors > 12 months recovered | | | | | | | | |
| Monthly fixed operational expenditure | 159 042 | 173 393 | 191 869 | 225 414 | 225 414 | 225 414 | 239 084 | 257 389 |
| Fixed operational expenditure % assumption | | | | | | | | |
| Own capex | 117 591 | 206 695 | 294 391 | 302 984 | 351 499 | 351 499 | 288 214 | 303 876 |
| Borrowing | – | (137 446) | 198 019 | 186 966 | 201 832 | 201 832 | 199 379 | 133 474 |

## WC024 Stellenbosch - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions - 18/08/2026

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2023/24 | 2024/25 | 2025/26 | Budget Year 2026/27 | 2026/27 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Budget Year 2026/27 | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **Demographics** | | | | | | | | | | | | |
| Population | | Statistics South Africa | 200 524 | 155 718 | 170 654 | 184 | 195 | 207 | 207 | 207 | 207 | 207 |
| Females aged 5 - 14 | | Statistics South Africa | 17 865 | 11 020 | 12 077 | 13 | 14 | 15 | 15 | 15 | 15 | 15 |
| Males aged 5 - 14 | | Statistics South Africa | 16 352 | 11 092 | 12 157 | 13 | 14 | 15 | 15 | 15 | 15 | 15 |
| Females aged 15 - 34 | | Statistics South Africa | 38 791 | 33 191 | 36 374 | 40 | 42 | 45 | 45 | 45 | 45 | 45 |
| Males aged 15 - 34 | | Statistics South Africa | 41 919 | 32 718 | 35 856 | 39 | 42 | 44 | 44 | 44 | 44 | 44 |
| Unemployment | | Statistics South Africa | 15 513 | 10 178 | 11 154 | 12 | 13 | 14 | 14 | 14 | 14 | 14 |
| **Monthly household income (no. of households)** | 1, 12 | | | | | | | | | | | |
| No income | | Statistics South Africa, regional economic growth | 3 557 | 8 961 | 9 820 | 11 | 12 | 12 | 13 | 13 | 13 | 13 |
| R1 - R1 600 | | Statistics South Africa, regional economic growth | 245 | 914 | 2 065 | 2 | 2 | 3 | 3 | 3 | 3 | 3 |
| R1 601 - R3 200 | | Statistics South Africa, regional economic growth | 1 126 | 1 517 | 1 614 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| R3 201 - R6 400 | | Statistics South Africa, regional economic growth | 3 728 | 4 415 | 4 699 | 5 | 6 | 6 | 6 | 6 | 6 | 6 |
| R6 401 - R12 800 | | Statistics South Africa, regional economic growth | 4 484 | 7 160 | 7 620 | 9 | 9 | 10 | 10 | 10 | 10 | 10 |
| R12 801 - R25 600 | | Statistics South Africa, regional economic growth | 6 463 | 6 742 | 7 176 | 8 | 9 | 9 | 9 | 9 | 9 | 9 |
| R25 601 - R51 200 | | Statistics South Africa, regional economic growth | 4 144 | 4 994 | 5 316 | 6 | 7 | 7 | 7 | 7 | 7 | 7 |
| R52 201 - R102 400 | | Statistics South Africa, regional economic growth | 2 578 | 3 671 | 3 907 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| R102 401 - R204 800 | | Statistics South Africa, regional economic growth | 1 680 | 2 874 | 3 058 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| R204 801 - R409 600 | | Statistics South Africa, regional economic growth | 69 | 1 432 | 1 523 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| R409 601 - R819 200 | | Statistics South Africa, regional economic growth | 242 | 430 | 458 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| > R819 200 | | Statistics South Africa, regional economic growth | 245 | 305 | 325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Poverty profiles (no. of households)** | | | | | | | | | | | | |
| < R2 060 per household per month | 13 | 0 | 8 656 | 15 807 | 16 824 | 18 | 20 | 21 | 21 | 22 | 23 | 23 |
| | 2 | 0 | – | – | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 |
| **Household/demographics (000)** | | | | | | | | | | | | |
| Number of people in municipal area | | Statistics South Africa, regional population growth rate | 200 524 | 155 718 | 170 654 | 20 | 21 | 21 | 22 | 210 | 210 | 210 |
| Number of poor people in municipal area | | Statistics South Africa, regional population growth rate | – | – | – | <R1600 | <R1600 | <R1600 | <R1600 | – | – | – |
| Number of households in municipal area | | Statistics South Africa, regional population growth rate | 36 413 | 43 417 | 47 582 | 55 | 58 | 58 | 58 | 58 | 58 | 58 |
| Number of poor households in municipal area | | Statistics South Africa, regional population growth rate | 8 656 | 15 807 | 17 323 | 20 | 21 | 21 | 21 | 21 | 21 | 21 |
| Definition of poor household (R per month) | | 0 | – | – | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 | <R1600 |
| **Housing statistics** | 3 | | | | | | | | | | | |
| Formal | | 0 | 32 918 | 32 620 | 35 749 | 41 413 | 43 897 | 46 531 | 49 323 | 49 323 | 52 283 | 55 421 |
| Informal | | 0 | 3 | 11 | 12 | 13 707 | 14 529 | 15 401 | 16 325 | 16 325 | 17 304 | 18 342 |
| **Total number of households** | | | 36 413 | 43 417 | 47 581 | 55 119 | 58 426 | 61 932 | 65 648 | 65 648 | 69 587 | 73 763 |
| Dwellings provided by municipality | 4 | | – | – | – | - | - | - | - | - | - | - |
| Dwellings provided by province/s | | | – | – | – | - | - | - | - | - | - | - |
| Dwellings provided by private sector | 5 | | – | – | – | - | - | - | - | - | - | - |
| **Total new housing dwellings** | | | - | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Economic** | 6 | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | | 4.0% | 4.4% | 4.4% | 4.3% | 3.4% | 3.3% | 3.2% |
| 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 | | | | | | 7.3% | 6.9% | 7.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Consumption growth (electricity) | | | | | | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 0.0% |
| Consumption growth (water) | | | | | | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 0.0% |
| **Collection rates** | 7 | | | | | | | | | | | |
| Property tax/service charges | | | | | | 96.0% | 96.0% | 96.0% | 96.0% | 96.0% | 96.0% | 96.0% |
| Rental of facilities & equipment | | | | | | 97.0% | 97.0% | 97.0% | 97.0% | 97.0% | 97.0% | 97.0% |
| Interest - external investments | | | | | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Interest - debtors | | | | | | 96.0% | 96.0% | 96.0% | 96.0% | 96.0% | 96.0% | 96.0% |
| Revenue from agency services | | | | | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

## Detail on the provision of municipal services for A10

| Total municipal services | Ref. | | 2023/24 | 2024/25 | 2025/26 | Budget Year 2026/27 | | | 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 | 39 599 | 40 626 | 40 676 | 40 726 | 40 676 | 40 676 | 40 726 | 40 776 | 40 826 |
| | | Piped water inside yard (but not in dwelling) | 4 249 | 4 461 | 4 561 | 4 664 | 4 561 | 4 561 | 4 664 | 4 769 | 4 876 |
| | 8 | Using public tap (at least min.service level) | 4 528 | 4 778 | 4 878 | 4 980 | 4 878 | 4 878 | 4 980 | 5 084 | 5 191 |
| | 10 | Other water supply (at least min.service level) | 1 774 | 684 | 834 | 1 017 | 834 | 834 | 1 017 | 1 240 | 1 512 |
| | | *Minimum Service Level and Above sub-total* | 50 150 | 50 550 | 50 950 | 51 387 | 50 950 | 50 950 | 51 387 | 51 869 | 52 404 |
| | 9 | Using public tap (< min.service level) | 1 270 | 1 170 | 1 070 | 979 | 1 070 | 1 070 | 979 | 896 | 820 |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No water supply | 257 | 207 | 157 | 119 | 157 | 157 | 119 | 90 | 68 |
| | | *Below Minimum Service Level sub-total* | 1 527 | 1 377 | 1 227 | 1 098 | 1 227 | 1 227 | 1 098 | 986 | 888 |
| | | **Total number of households** | **51 677** | **51 927** | **52 177** | **52 485** | **52 177** | **52 177** | **52 485** | **52 855** | **53 292** |
| | | ***Sanitation/sewerage:*** | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | 46 206 | 46 256 | 46 306 | 46 356 | 46 306 | 46 306 | 46 356 | 46 406 | 46 456 |
| | | Flush toilet (with septic tank) | 2 065 | 2 165 | 2 265 | 2 370 | 2 265 | 2 265 | 2 370 | 2 480 | 2 595 |
| | | Chemical toilet | 388 | 407 | 420 | 433 | 420 | 420 | 433 | 446 | 460 |
| | | Pit toilet (ventilated) | 150 | 50 | – | – | – | – | – | – | – |
| | | Other toilet provisions (> min.service level) | 1 468 | 1 898 | 2 236 | 2 633 | 2 236 | 2 236 | 2 633 | 3 101 | 3 652 |
| | | *Minimum Service Level and Above sub-total* | 50 277 | 50 777 | 51 227 | 51 792 | 51 227 | 51 227 | 51 792 | 52 433 | 53 163 |
| | | Bucket toilet | 900 | 800 | 700 | 613 | 700 | 700 | 613 | 537 | 470 |
| | | Other toilet provisions (< min.service level) | 150 | 50 | – | – | – | – | – | – | – |
| | | No toilet provisions | 350 | 300 | 250 | 208 | 250 | 250 | 208 | 173 | 144 |
| | | *Below Minimum Service Level sub-total* | 1 400 | 1 150 | 950 | 821 | 950 | 950 | 821 | 710 | 614 |
| | | **Total number of households** | **51 677** | **51 927** | **52 177** | **52 613** | **52 177** | **52 177** | **52 613** | **53 143** | **53 777** |
| | | ***Energy:*** | | | | | | | | | |
| | | Electricity (at least min.service level) | 14 571 | 14 821 | 15 071 | 15 325 | 15 071 | 15 071 | 15 325 | 15 583 | 15 846 |
| | | Electricity - prepaid (min.service level) | 34 753 | 35 003 | 35 253 | 35 505 | 35 253 | 35 253 | 35 505 | 35 759 | 36 014 |
| | | *Minimum Service Level and Above sub-total* | 49 324 | 49 824 | 50 324 | 50 830 | 50 324 | 50 324 | 50 830 | 51 342 | 51 860 |
| | | Electricity (< min.service level) | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| | | Electricity - prepaid (< min. service level) | – | – | – | – | – | – | – | – | – |
| | | Other energy sources | 2 203 | 1 953 | 1 703 | 1 485 | 1 703 | 1 703 | 1 485 | 1 295 | 1 129 |
| | | *Below Minimum Service Level sub-total* | 2 353 | 2 103 | 1 853 | 1 635 | 1 853 | 1 853 | 1 635 | 1 445 | 1 279 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Total number of households** | **51 677** | **51 927** | **52 177** | **52 465** | **52 177** | **52 177** | **52 465** | **52 787** | **53 140** |
| | ***Refuse:*** | | | | | | | | | |
| | Removed at least once a week | 47 149 | 47 649 | 48 149 | 48 654 | 48 149 | 48 149 | 48 654 | 49 164 | 49 680 |
| | *Minimum Service Level and Above sub-total* | 47 149 | 47 649 | 48 149 | 48 654 | 48 149 | 48 149 | 48 654 | 49 164 | 49 680 |
| | Removed less frequently than once a week | – | – | – | – | – | – | – | – | – |
| | Using communal refuse dump | 1 078 | 1 028 | 978 | 930 | 978 | 978 | 930 | 885 | 841 |
| | Using own refuse dump | 2 200 | 2 100 | 2 000 | 1 905 | 2 000 | 2 000 | 1 905 | 1 815 | 1 728 |
| | Other rubbish disposal | 800 | 750 | 700 | 653 | 700 | 700 | 653 | 609 | 568 |
| | No rubbish disposal | 450 | 400 | 350 | 306 | 350 | 350 | 306 | 268 | 234 |
| | *Below Minimum Service Level sub-total* | 4 528 | 4 278 | 4 028 | 3 794 | 4 028 | 4 028 | 3 794 | 3 576 | 3 372 |
| | **Total number of households** | **51 677** | **51 927** | **52 177** | **52 448** | **52 177** | **52 177** | **52 448** | **52 740** | **53 052** |

| **Municipal in-house services** Ref. | | 2023/24 | 2024/25 | 2025/26 | Budget Year 2026/27 | | | 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 | 39 599 | 40 626 | 40 676 | 40 726 | 40 676 | 40 676 | 40 726 | 40 776 | 40 826 |
| | Piped water inside yard (but not in dwelling) | 4 249 | 4 461 | 4 561 | 4 664 | 4 561 | 4 561 | 4 664 | 4 769 | 4 876 |
| 8 | Using public tap (at least min.service level) | 4 528 | 4 778 | 4 878 | 4 980 | 4 878 | 4 878 | 4 980 | 5 084 | 5 191 |
| 10 | Other water supply (at least min.service level) | 1 774 | 684 | 834 | 1 017 | 834 | 834 | 1 017 | 1 240 | 1 512 |
| | *Minimum Service Level and Above sub-total* | 50 150 | 50 550 | 50 950 | 51 387 | 50 950 | 50 950 | 51 387 | 51 869 | 52 404 |
| 9 | Using public tap (< min.service level) | 1 270 | 1 170 | 1 070 | 979 | 1 070 | 1 070 | 979 | 896 | 820 |
| 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | No water supply | 257 | 207 | 157 | 119 | 157 | 157 | 119 | 90 | 68 |
| | *Below Minimum Service Level sub-total* | 1 527 | 1 377 | 1 227 | 1 098 | 1 227 | 1 227 | 1 098 | 986 | 888 |
| | **Total number of households** | **51 677** | **51 927** | **52 177** | **52 485** | **52 177** | **52 177** | **52 485** | **52 855** | **53 292** |
| | ***Sanitation/sewerage:*** | | | | | | | | | |
| | Flush toilet (connected to sewerage) | 46 206 | 46 256 | 46 306 | 46 356 | 46 306 | 46 306 | 46 356 | 46 406 | 46 456 |
| | Flush toilet (with septic tank) | 2 065 | 2 165 | 2 265 | 2 370 | 2 265 | 2 265 | 2 370 | 2 480 | 2 595 |
| | Chemical toilet | 388 | 407 | 420 | 433 | 420 | 420 | 433 | 446 | 460 |
| | Pit toilet (ventilated) | 150 | 50 | – | – | – | – | – | – | – |
| | Other toilet provisions (> min.service level) | 1 468 | 1 898 | 2 236 | 2 633 | 2 236 | 2 236 | 2 633 | 3 101 | 3 652 |
| | *Minimum Service Level and Above sub-total* | 50 277 | 50 777 | 51 227 | 51 792 | 51 227 | 51 227 | 51 792 | 52 433 | 53 163 |
| | Bucket toilet | 900 | 800 | 700 | 613 | 700 | 700 | 613 | 537 | 470 |
| | Other toilet provisions (< min.service level) | 150 | 50 | – | – | – | – | – | – | – |
| | No toilet provisions | 350 | 300 | 250 | 208 | 250 | 250 | 208 | 173 | 144 |
| | *Below Minimum Service Level sub-total* | 1 400 | 1 150 | 950 | 821 | 950 | 950 | 821 | 710 | 614 |
| | **Total number of households** | **51 677** | **51 927** | **52 177** | **52 613** | **52 177** | **52 177** | **52 613** | **53 143** | **53 777** |
| | ***Energy:*** | | | | | | | | | |
| | Electricity (at least min.service level) | 14 571 | 14 821 | 15 071 | 15 325 | 15 071 | 15 071 | 15 325 | 15 583 | 15 846 |
| | Electricity - prepaid (min.service level) | 34 753 | 35 003 | 35 253 | 35 505 | 35 253 | 35 253 | 35 505 | 35 759 | 36 014 |
| | *Minimum Service Level and Above sub-total* | 49 324 | 49 824 | 50 324 | 50 830 | 50 324 | 50 324 | 50 830 | 51 342 | 51 860 |
| | Electricity (< min.service level) | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 |
| | Electricity - prepaid (< min. service level) | – | – | – | – | – | – | – | – | – |
| | Other energy sources | 2 203 | 1 953 | 1 703 | 1 485 | 1 703 | 1 703 | 1 485 | 1 295 | 1 129 |
| | *Below Minimum Service Level sub-total* | 2 353 | 2 103 | 1 853 | 1 635 | 1 853 | 1 853 | 1 635 | 1 445 | 1 279 |
| | **Total number of households** | **51 677** | **51 927** | **52 177** | **52 465** | **52 177** | **52 177** | **52 465** | **52 787** | **53 140** |
| | ***Refuse:*** | | | | | | | | | |
| | Removed at least once a week | 47 149 | 47 649 | 48 149 | 48 654 | 48 149 | 48 149 | 48 654 | 49 164 | 49 680 |
| | *Minimum Service Level and Above sub-total* | 47 149 | 47 649 | 48 149 | 48 654 | 48 149 | 48 149 | 48 654 | 49 164 | 49 680 |
| | Removed less frequently than once a week | – | – | – | – | – | – | – | – | – |
| | Using communal refuse dump | 1 078 | 1 028 | 978 | 930 | 978 | 978 | 930 | 885 | 841 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Using own refuse dump | 2 200 | 2 100 | 2 000 | 1 905 | 2 000 | 2 000 | 1 905 | 1 815 | 1 728 |
| | | Other rubbish disposal | 800 | 750 | 700 | 653 | 700 | 700 | 653 | 609 | 568 |
| | | No rubbish disposal | 450 | 400 | 350 | 306 | 350 | 350 | 306 | 268 | 234 |
| | | *Below Minimum Service Level sub-total* | 4 528 | 4 278 | 4 028 | 3 794 | 4 028 | 4 028 | 3 794 | 3 576 | 3 372 |

| Municipal entity services | Ref. | | 2023/24 | 2024/25 | 2025/26 | Budget Year 2026/27 | | | 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) | – | – | – | – | – | – | – | – | – |
| | 8 | Using public tap (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | 9 | Using public tap (< min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No water supply | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| **Name of municipal entity** | | ***Sanitation/sewerage:*** | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | – | – | – | – | – | – | – | – | – |
| | | Flush toilet (with septic tank) | – | – | – | – | – | – | – | – | – |
| | | Chemical toilet | – | – | – | – | – | – | – | – | – |
| | | Pit toilet (ventilated) | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (> min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Bucket toilet | – | – | – | – | – | – | – | – | – |
| | | Other toilet provisions (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No toilet provisions | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| **Name of municipal entity** | | ***Energy:*** | | | | | | | | | |
| | | Electricity (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | Electricity - prepaid (min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Electricity (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | Electricity - prepaid (< min. service level) | – | – | – | – | – | – | – | – | – |
| | | Other energy sources | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| **Name of municipal entity** | | ***Refuse:*** | | | | | | | | | |
| | | Removed at least once a week | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | | Removed less frequently than once a week | – | – | – | – | – | – | – | – | – |
| | | Using communal refuse dump | – | – | – | – | – | – | – | – | – |
| | | Using own refuse dump | – | – | – | – | – | – | – | – | – |
| | | Other rubbish disposal | – | – | – | – | – | – | – | – | – |
| | | No rubbish disposal | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |

| Services provided by 'external mechanisms' | Ref. | | 2023/24 | 2024/25 | 2025/26 | Budget Year 2026/27 | | | 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)** | | | | | | | | | |
| **Names of service providers** | | ***Water:*** | | | | | | | | | |
| | | Piped water inside dwelling | – | – | – | – | – | – | – | – | – |
| | | Piped water inside yard (but not in dwelling) | – | – | – | – | – | – | – | – | – |
| | 8 | Using public tap (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (at least min.service level) | – | – | – | – | – | – | – | – | – |
| | | *Minimum Service Level and Above sub-total* | – | – | – | – | – | – | – | – | – |
| | 9 | Using public tap (< min.service level) | – | – | – | – | – | – | – | – | – |
| | 10 | Other water supply (< min.service level) | – | – | – | – | – | – | – | – | – |
| | | No water supply | – | – | – | – | – | – | – | – | – |
| | | *Below Minimum Service Level sub-total* | – | – | – | – | – | – | – | – | – |
| | | **Total number of households** | – | – | – | – | – | – | – | – | – |
| **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* | – | – | – | – | – | – | – | – | – |

| Detail of Free Basic Services (FBS) provided | | | 2023/24 | 2024/25 | 2025/26 | Budget Year 2026/27 | | | 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 | Ref. | ***Location of households for each type of FBS*** | | | | | | | | | |
| **List type of FBS service** | | **Formal settlements - (50 kwh per indigent household per month Rands)** | – | – | 14 758 992 | 14 654 779 | 14 654 779 | 14 654 779 | 15 579 496 | 16 562 562 | 17 607 660 |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements targeted for upgrading (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Living in informal backyard rental agreement (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Other (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Total cost of FBS - Electricity for informal settlements** | – | – | – | – | – | – | – | – | – |
| **Water** | Ref. | ***Location of households for each type of FBS*** | | | | | | | | | |
| **List type of FBS service** | | **Formal settlements - (6 kilolitre per indigent household per month Rands)** | – | – | 25 538 738 | 17 804 127 | 5 185 970 | 5 185 970 | 5 497 128 | 5 826 956 | 6 176 573 |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements targeted for upgrading (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Living in informal backyard rental agreement (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Other (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Total cost of FBS - Water for informal settlements** | – | – | – | – | – | – | – | – | – |
| **Sanitation** | Ref. | ***Location of households for each type of FBS*** | | | | | | | | | |
| **List type of FBS service** | | **Formal settlements - (free sanitation service to indigent households)** | – | – | 10 545 132 | 10 884 750 | 10 684 619 | 10 684 619 | 11 325 696 | 12 005 238 | 12 725 552 |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements targeted for upgrading (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Living in informal backyard rental agreement (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Other (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Total cost of FBS - Sanitation for informal settlements** | – | – | – | – | – | – | – | – | – |

| Refuse Removal | Ref. | *Location of households for each type of FBS* | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **List type of FBS service** | | **Formal settlements - (removed once a week to indigent households)** | – | – | – | – | 18 264 013 | 18 264 013 | 67 385 436 | 89 136 662 | 127 873 443 |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Informal settlements targeted for upgrading (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Living in informal backyard rental agreement (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Other (Rands)** | – | – | – | – | – | – | – | – | – |
| | | *Number of HH receiving this type of FBS* | – | – | – | – | – | – | – | – | – |
| | | **Total cost of FBS - Refuse Removal for informal settlements** | – | – | – | – | – | – | – | – | – |

**WC024 Stellenbosch - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 18/08/2026**

| Description | Ref | MFMA section | 2023/24 | 2024/25 | 2025/26 | Medium Term Revenue and Expenditure Framework | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
| **Funding measures** | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 1 | 18(1)b | 148 656 | (825 191) | 575 254 | 488 345 | 488 345 | 422 611 | 432 519 | 426 754 |
| Cash + investments at the yr end less applications - R'000 | 2 | 18(1)b | (112 367) | (1 210 781) | 104 424 | 114 141 | 114 141 | 50 581 | 103 197 | 84 074 |
| Cash year end/monthly employee/supplier payments | 3 | 18(1)b | 0.9 | (4.8) | 3.0 | 2.2 | 2.2 | 1.9 | 1.8 | 1.7 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 4 | 18(1) | 375 578 | 264 504 | 194 411 | 159 130 | 159 130 | 159 130 | 219 779 | 262 839 |
| Service charge rev % change - macro CPIX target exclusive | 5 | 18(1)a,(2) | 5.5% | 6.5% | -3.8% | 2.7% | 2.7% | 2.7% | 2.5% | 2.6% |
| Cash receipts % of Ratepayer & Other revenue | 6 | 18(1)a,(2) | 121.6% | 109.1% | 105.1% | 106.7% | 106.0% | 106.0% | 106.0% | 105.4% |
| Debt impairment expense as a % of total billable revenue | 7 | 18(1)a,(2) | 2.8% | 1.2% | -4.1% | 3.2% | 3.2% | 3.2% | 3.1% | 2.8% |
| Capital payments % of capital expenditure | 8 | 18(1)c;19 | 0.0% | 0.0% | 0.0% | 115.0% | 115.0% | 0.0% | 0.0% | 0.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 9 | 18(1)c | -39.3% | 0.0% | 40.2% | 38.2% | 38.2% | 38.6% | 37.9% | 25.6% |
| Grants % of Govt. legislated/gazetted allocations | 10 | 18(1)a | | | | 120.4% | 26.1% | 26.1% | 34.2% | 29.1% |
| Current consumer debtors % change - incr(decr) | 11 | 18(1)a | 23.8% | -4.5% | 9.1% | 62.4% | 62.4% | 62.4% | 4.0% | 5.1% |
| Long term receivables % change - incr(decr) | 12 | 18(1)a | 41.5% | 27.8% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 13 | 20(1)(vi) | 2.1% | 1.7% | 2.1% | 2.3% | 2.3% | 2.3% | 2.4% | 2.5% |
| Asset renewal % of capital budget | 14 | 20(1)(vi) | 7.0% | 9.1% | 11.5% | 11.5% | 11.5% | 10.3% | 13.5% | 8.4% |

*References*

*1. Positive cash balances indicative of minimum compliance - subject to 2*

*2. Deduct applications (defined) from cash balances*

*3. Indicative of sufficient liquidity to meet average monthly operating payments*

*4. Indicative of funded operational requirements*

*5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*

*6. Realistic average cash collection forecasts as % of annual billed revenue*

*7. Realistic average increase in doubtful debt provision*

*8. Indicative of planned capital expenditure level & cash payment timing*

*9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing*

*10. Substantiation of National/Province allocations included in budget*

*11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)*

*12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)*

*13. Indicative of a credible allowance for repairs & maintenance of assets*

*14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)*

| | 2023/24 Audited Outcome | 2024/25 Audited Outcome | 2025/26 Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|
| *Macro CPIX target* | | | | 6% | 6% | 6% | 6% | 6% |
| Total service charge revenue | | | | 2 676 238 | 2 676 238 | – | – | – |
| Total service charge revenue - previous year | | | | | | – | – | – |
| Provincial government gazetted allocations | 26 745 | 50 893 | 35 032 | 51 873 | 51 873 | 51 873 | 27 356 | 50 460 |
| National government DoRA allocations | 209 528 | 221 280 | 239 166 | 253 185 | 253 185 | 253 185 | 264 396 | 268 864 |
| Cash receipts from ratepayers | | | | 2 907 417 | 2 907 417 | 2 917 277 | 3 124 850 | 3 364 421 |
| Ratepayer & Other revenue | | | | 3 149 316 | 3 149 316 | – | – | – |
| Change in debtors | | | | | | | 31 290 | 13 733 |

| | 2023/24 Audited Outcome | 2024/25 Audited Outcome | 2025/26 Audited Outcome | Original Budget | Prior Adjusted | Adjusted Budget | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|
| **DoRA operating** | | | | | | | | |
| **National Government** | | | | | | | | |
| Operational Revenue:General Revenue:Equitable Share | 200 488 | 215 604 | 231 793 | 246 336 | 246 336 | 246 336 | 260 662 | 264 323 |
| Operational:Revenue:General Revenue:Fuel Levy | – | – | – | – | – | – | – | – |
| | | | | – | – | – | – | – |
| 2014 African Nations Championship Host City Operating Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Agriculture Research and Technology | – | – | – | – | – | – | – | – |
| Agriculture, Conservation and Environmental | – | – | – | – | – | – | – | – |
| Arts and Culture Sustainable Resource Management | – | – | – | – | – | – | – | – |
| Community Library | – | – | – | – | – | – | – | – |
| Department of Environmental Affairs | – | – | – | – | – | – | – | – |
| Department of Tourism | – | – | – | – | – | – | – | – |
| Department of Water Affairs and Sanitation Masibambane | – | – | – | – | – | – | – | – |
| Emergency Medical Service | – | – | – | – | – | – | – | – |
| Energy Efficiency and Demand-side [Schedule 5B] | – | – | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | 4 519 | 2 021 | 3 202 | 2 731 | 2 731 | 2 731 | – | – |
| HIV and Aids | – | – | – | – | – | – | – | – |
| Housing Accreditation | – | – | – | – | – | – | – | – |
| Housing Top structure | – | – | – | – | – | – | – | – |
| Infrastructure Skills Development Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Integrated City Development Grant | – | – | – | – | – | – | – | – |
| Khayelitsha Urban Renewal | – | – | – | – | – | – | – | – |
| Local Government Financial Management Grant [Schedule 5B] | 1 550 | 1 600 | 1 700 | 1 800 | 1 800 | 1 800 | 1 900 | 2 000 |
| Mitchell's Plain Urban Renewal | – | – | – | – | – | – | – | – |
| Municipal Demarcation and Transition Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Municipal Disaster Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Municipal Human Settlement Capacity Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Municipal Systems Improvement Grant | – | – | – | – | – | – | – | – |
| Natural Resource Management Project | – | – | – | – | – | – | – | – |
| Neighbourhood Development Partnership Grant | – | – | – | – | – | – | – | – |
| Operation Clean Audit | – | – | – | – | – | – | – | – |
| Municipal Disaster Recovery Grant | – | – | – | – | – | – | – | – |
| Public Service Improvement Facility | – | – | – | – | – | – | – | – |
| Public Transport Network Operations Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Restructuring - Seed Funding | – | – | – | – | – | – | – | – |
| Revenue Enhancement Grant Debtors Book | – | – | – | – | – | – | – | – |
| Rural Road Asset Management Systems Grant | – | – | – | – | – | – | – | – |
| Sport and Recreation | – | – | – | – | – | – | – | – |
| Terrestrial Invasive Alien Plants | – | – | – | – | – | – | – | – |
| Water Services Operating Subsidy Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Health Hygiene in Informal Settlements | – | – | – | – | – | – | – | – |
| Municipal Infrastructure Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Water Services Infrastructure Grant | – | – | – | – | – | – | – | – |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Public Transport Network Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Smart Connect Grant | – | – | – | – | – | – | – | – |
| Urban Settlement Development Grant | – | – | – | – | – | – | – | – |
| WiFi Grant [Department of Telecommunications and Postal Services | – | – | – | – | – | – | – | – |
| Street Lighting | – | – | – | – | – | – | – | – |
| Traditional Leaders - Imbizion | – | – | – | – | – | – | – | – |
| Department of Water and Sanitation Smart Living Handbook | – | – | – | – | – | – | – | – |
| Integrated National Electrification Programme Grant | – | – | – | – | – | – | – | – |
| Municipal Restructuring Grant | – | – | – | – | – | – | – | – |
| Regional Bulk Infrastructure Grant | – | – | – | – | – | – | – | – |
| Municipal Emergency Housing Grant | – | – | – | – | – | – | – | – |
| Metro Informal Settlements Partnership Grant | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | 2 971 | 2 055 | 2 471 | 2 318 | 2 318 | 2 318 | 1 834 | 2 541 |
| Programme and Project Preparation Support Grant | – | – | – | – | – | – | – | – |
| Urban Development Financing Grant | – | – | – | – | – | – | – | – |
| | 209 528 | 221 280 | 239 166 | 253 185 | 253 185 | 253 185 | 264 396 | 268 864 |
| ***Provincial operating grants*** | | | | | | | | |
| Library Services: Conditional Grant | 11 252 | 11 333 | 10 023 | 10 353 | 10 353 | 10 353 | 10 457 | 10 561 |
| Municipal Accreditation and Capacity Building Grant | 245 | 249 | – | – | – | – | – | – |
| Financial Management Capability Building Grant | 240 | 150 | – | – | – | – | – | – |
| Title Deeds Restoration Grant | 317 | 803 | 1 162 | 779 | 779 | 779 | 800 | 800 |
| Community Development Workers Operational Support Grant | 38 | 38 | 38 | 39 | 39 | 39 | 39 | 39 |
| Maintenance and Construction of Transport Infrastructure | 345 | 380 | 335 | 320 | 320 | 320 | 360 | 9 060 |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant) | – | – | – | – | – | – | – | – |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT | – | 3 150 | 6 000 | 22 500 | 22 500 | 22 500 | 15 700 | 30 000 |
| Library Services: Replacement Funding for Most Vulnerable B3 Municipalities | 180 | – | – | – | – | – | – | – |
| Municipal Library Support Grant | – | – | – | – | – | – | – | – |
| RSEP | 244 | – | 800 | – | – | – | – | – |
| Local Government Public Employment Support Grant | – | – | – | – | – | – | – | – |
| WC Financial Management Support Grant | – | – | – | – | – | – | – | – |
| Provincial Acceleration Grant | – | 6 400 | – | – | – | – | – | – |
| Financial Management Capacity Building Grant | – | – | – | – | – | – | – | – |
| | 12 861 | 22 503 | 18 358 | 33 991 | 33 991 | 33 991 | 27 356 | 50 460 |
| **DoRA capital** | | | | | | | | |
| **Provincial capital grants** | | | | | | | | |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT | – | – | – | – | – | – | – | – |
| Integrated Transport Planning | – | 628 | 656 | 656 | 656 | 656 | – | – |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT | 3 784 | – | 5 000 | 14 856 | 14 856 | 14 856 | – | – |
| Development of Sport and Recreational Facilities | – | – | 300 | – | – | – | – | – |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries) | 9 099 | 26 262 | 10 318 | 1 370 | 1 370 | 1 370 | – | – |
| Library Services: Conditional Grant | – | – | – | – | – | – | – | – |
| RSEP | 1 000 | 1 500 | – | – | – | – | – | – |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant) | – | – | – | – | – | – | – | – |
| Resource funding for establishment and support of a K9 unit | – | – | 400 | 1 000 | 1 000 | 1 000 | – | – |
| Road Infrastructure | – | – | – | – | – | – | – | – |
| Sports and Recreation | – | – | – | – | – | – | – | – |
| Waste Water Infrastructure | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | – | – | – | – | – | – | – | – |
| | 13 884 | 28 390 | 16 674 | 17 882 | 17 882 | 17 882 | – | – |
| **District Municipality grants** | | | | | | | | |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | 20 000 | 9 556 | 6 188 | – | – | – | 10 392 | 10 862 |
| Municipal Infrastructure Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Municipal Water Infrastructure Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Neighbourhood Development Partnership Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Public Transport Infrastructure Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Rural Household Infrastructure Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Rural Road Asset Management Systems Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Urban Settlement Development Grant [Schedule 4B] | – | – | – | – | – | – | – | – |
| Municipal Human Settlement | – | – | – | – | – | – | – | – |
| Community Library | – | – | – | – | – | – | – | – |
| Integrated City Development Grant [Schedule 4B] | – | – | – | – | – | – | – | – |
| Municipal Disaster Recovery Grant | – | – | – | – | – | – | – | – |
| Energy Efficiency and Demand Side Management Grant | – | 5 000 | 5 000 | – | – | – | – | – |
| Khayelitsha Urban Renewal | – | – | – | – | – | – | – | – |
| Local Government Financial Management Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Municipal Systems Improvement Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Public Transport Network Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Public Transport Network Operations Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Regional Bulk Infrastructure Grant (Schedule 5B) | – | – | – | – | – | – | – | – |
| Water Services Infrastructure Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| WIFI Connectivity | – | – | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | – | – | – | – | – | – | – | – |
| Aquaponic Project | – | – | – | – | – | – | – | – |
| Restition Settlement | – | – | – | – | – | – | – | – |
| Infrastructure Skills Development Grant [Schedule 5B] | – | – | – | – | – | – | – | – |
| Restructuring Seed Funding | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | 30 132 | 6 000 | – | – | – | – | – | – |
| Municipal Emergency Housing Grant | – | – | – | – | – | – | – | – |
| Metro Informal Settlements Partnership Grant | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | 56 440 | 60 246 | 62 059 | 61 863 | 61 863 | 61 863 | 46 360 | 47 150 |
| Urban Development Financing Grant | – | – | – | – | – | – | – | – |
| | 106 572 | 80 802 | 73 247 | 61 863 | 61 863 | 61 863 | 56 752 | 58 012 |

WC024 Stellenbosch - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | | A | A1 | B | C | D | E | F | | |
| **RECEIPTS** | 1, 2 | | | | | | | | | |
| **Operating** | | | | | | | | | | |
| **National Government** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Operational Revenue:General Revenue:Equitable Share | | 246 336 | 246 336 | – | – | – | – | 246 336 | 260 662 | 264 323 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 2 731 | 2 731 | – | – | – | – | 2 731 | – | – |
| Local Government Financial Management Grant [Schedule 5B] | | 1 800 | 1 800 | – | – | – | – | 1 800 | 1 900 | 2 000 |
| Integrated Urban Development Grant | | 2 318 | 2 318 | – | – | – | – | 2 318 | 1 834 | 2 541 |
| **Total Monetary Allocations** | | **253 185** | **253 185** | **–** | **–** | **–** | **–** | **253 185** | **264 396** | **268 864** |
| **Allocations In-Kind** | | | | | | | | | | |
| Water Services Operating Subsidy Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| National Treasury | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-Kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Operating/National Government** | | **253 185** | **253 185** | **–** | **–** | **–** | **–** | **253 185** | **264 396** | **268 864** |
| | | | | | | | | | | |
| **Provincial Government** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Library Services: Conditional Grant | | 10 353 | 10 353 | – | – | – | – | 10 353 | 10 457 | 10 561 |
| Municipal Accreditation and Capacity Building Grant | | – | – | – | – | – | – | – | – | – |
| Financial Management Capability Building Grant | | – | – | – | – | – | – | – | – | – |
| Title Deeds Restoration Grant | | 779 | 779 | – | – | – | – | 779 | 800 | 800 |
| Community Development Workers Operational Support Grant | | 39 | 39 | – | – | – | – | 39 | 39 | 39 |
| Maintenance and Construction of Transport Infrastructure | | 320 | 320 | – | – | – | – | 320 | 360 | 9 060 |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant) | | – | – | – | – | – | – | – | – | – |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT | | 22 500 | 22 500 | – | – | – | – | 22 500 | 15 700 | 30 000 |
| Library Services: Replacement Funding for Most Vulnerable B3 Municipalities | | – | – | – | – | – | – | – | – | – |
| Municipal Library Support Grant | | – | – | – | – | – | – | – | – | – |
| RSEP | | – | – | – | – | – | – | – | – | – |
| Local Government Public Employment Support Grant | | – | – | – | – | – | – | – | – | – |
| WC Financial Management Support Grant | | – | – | – | – | – | – | – | – | – |
| Provincial Acceleration Grant | | – | – | – | – | – | – | – | – | – |
| Financial Management Capacity Building Grant | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **33 991** | **33 991** | **–** | **–** | **–** | **–** | **33 991** | **27 356** | **50 460** |
| | | | | | | | | | | |
| **Allocations In-Kind** | | – | – | – | – | – | – | – | – | – |
| Capacity Building | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Libraries, Archives and Museums | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Public Transport | | – | – | – | – | – | – | – | – | – |
| Road Infrastructure - Maintenance | | – | – | – | – | – | – | – | – | – |
| Sports and Recreation | | – | – | – | – | – | – | – | – | – |
| Waste Water Infrastructure - Maintenance | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure - Maintenance | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Allocations In-Kind** | | **33 991** | **33 991** | **–** | **–** | **–** | **–** | **33 991** | **27 356** | **50 460** |
| **Total Operating/Provincial Government** | | | | | | | | | | |
| | | | | | | | | | | |
| **District Municipalities** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Cape Winelands District Grant | | – | – | – | – | – | – | – | – | – |
| Cape Winelands District Tourism Grant | | – | – | – | – | – | – | – | – | – |
| Cape Winelands Community Safety Grant | | – | – | – | – | – | – | – | – | – |
| Cape Winelands District Municipality Grant Capacity and support | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Allocations In-kind** | | | | | | | | | | |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Community and Social Services | | – | – | – | – | – | – | – | – | – |
| Environmental Protection | | – | – | – | – | – | – | – | – | – |
| Executive and Council | | – | – | – | – | – | – | – | – | – |
| Finance and Admin | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Planning and Development | | – | – | – | – | – | – | – | – | – |
| Public Safety | | – | – | – | – | – | – | – | – | – |
| Road Transport | | – | – | – | – | – | – | – | – | – |
| Sport and Recreation | | – | – | – | – | – | – | – | – | – |
| UGU | | – | – | – | – | – | – | – | – | – |
| Waste Water Management | | – | – | – | – | – | – | – | – | – |
| Water | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Operating/District Municipalities** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| | | | | | | | | | | |
| **Other Grant Providers** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Local Authorities | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | – | – | – | – | – | – | – | – | – |
| Parent Municipality / Entity | | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Allocations In-kind** | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Local Authorities | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | 443 | 443 | – | – | – | – | 443 | – | – |
| Parent Municipality / Entity | | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **443** | **443** | **–** | **–** | **–** | **–** | **443** | **–** | **–** |
| **Total Operating/Other Grant Providers** | | **443** | **443** | **–** | **–** | **–** | **–** | **443** | **–** | **–** |

| Description | Ref | Budget Year 2026/27 Original Budget | Budget Year 2026/27 Prior Adjusted | Budget Year 2026/27 Multi-year capital | Budget Year 2026/27 Nat. or Prov. Govt | Budget Year 2026/27 Other Adjusts. | Budget Year 2026/27 Total Adjusts. | Budget Year 2026/27 Adjusted Budget | Budget Year +1 2027/28 Adjusted Budget | Budget Year +2 2028/29 Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | | A | A1 | B | C | D | E | F | | |
| **Total Operating** | | **287 619** | **287 619** | **–** | **–** | **–** | **–** | **287 619** | **291 751** | **319 324** |
| | | | | | | | | | | |
| **Capital** | | | | | | | | | | |
| **National Government** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | – | – | – | – | – | – | – | 10 392 | 10 862 |
| Energy Efficiency and Demand Side Management Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | | 61 863 | 61 863 | – | – | – | – | 61 863 | 46 360 | 47 150 |
| **Total Monetary Allocations** | | **61 863** | **61 863** | **–** | **–** | **–** | **–** | **61 863** | **56 752** | **58 012** |
| **Allocations In-Kind** | | | | | | | | | | |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Energy Efficiency and Demand Side Management Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital/National Government** | | **61 863** | **61 863** | **–** | **–** | **–** | **–** | **61 863** | **56 752** | **58 012** |
| | | | | | | | | | | |
| **Provincial Government** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT | | – | – | – | – | – | – | – | – | – |
| Integrated Transport Planning | | 656 | 656 | – | – | – | – | 656 | 686 | 717 |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT | | 14 856 | 14 856 | – | – | – | – | 14 856 | 37 750 | 30 500 |
| Development of Sport and Recreational Facilities | | – | – | – | – | – | – | – | – | – |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries) | | 1 370 | 1 370 | – | – | – | – | 1 370 | 4 500 | 3 600 |
| Library Services: Conditional Grant | | – | – | – | – | – | – | – | – | – |
| RSEP | | – | – | – | – | – | – | – | – | – |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant) | | – | – | – | – | – | – | – | – | – |
| Resource funding for establishment and support of a K9 unit | | 1 000 | 1 000 | – | – | – | – | 1 000 | | |
| Road Infrastructure | | – | – | – | – | – | – | – | – | – |
| Sports and Recreation | | – | – | – | – | – | – | – | – | – |
| Waste Water Infrastructure | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **17 882** | **17 882** | **–** | **–** | **–** | **–** | **17 882** | **42 936** | **34 817** |
| **Allocations In-kind** | | | | | | | | | | |
| Capacity Building | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Libraries, Archives and Museums | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Public Transport | | – | – | – | – | – | – | – | – | – |
| Road Infrastructure | | – | – | – | – | – | – | – | – | – |
| Sports and Recreation | | – | – | – | – | – | – | – | – | – |
| Waste Water Infrastructure | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital/Provincial Government** | | **17 882** | **17 882** | **–** | **–** | **–** | **–** | **17 882** | **42 936** | **34 817** |
| | | | | | | | | | | |
| **District Municipalities** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Cape Winelands District Grant | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Allocations In-kind** | | | | | | | | | | |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Community and Social Services | | – | – | – | – | – | – | – | – | – |
| Environmental Protection | | – | – | – | – | – | – | – | – | – |
| Executive and Council | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital/District Municipalities** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| | | | | | | | | | | |
| **Other Grant Providers** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Local Authorities | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | – | – | – | – | – | – | – | – | – |
| Parent Municipality / Entity | | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Allocations In-kind** | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Local Authorities | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | – | – | – | – | – | – | – | – | – |
| Parent Municipality / Entity | | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital/Other Grant Providers** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital** | 5 | **79 745** | **79 745** | **–** | **–** | **–** | **–** | **79 745** | **99 688** | **92 829** |
| **TOTAL RECEIPTS OF TRANSFERS AND GRANTS** | | **367 364** | **367 364** | **–** | **–** | **–** | **–** | **367 364** | **391 439** | **412 153** |

WC024 Stellenbosch - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | | |
| R thousands | | A | A1 | B | C | D | E | F | | |
| **EXPENDITURE** | 1, 2 | | | | | | | | | |
| **Operating** | | | | | | | | | | |
| **National Government** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Operational Revenue:General Revenue:Equitable Share | | 246 336 | 246 336 | – | – | – | – | 246 336 | 260 662 | 264 323 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 2 731 | 2 731 | – | – | – | – | 2 731 | – | – |
| Local Government Financial Management Grant [Schedule 5B] | | 1 636 | 1 636 | – | – | – | – | 1 636 | 1 723 | 1 810 |
| Integrated Urban Development Grant | | 2 318 | 2 318 | – | – | – | – | 2 318 | 1 834 | 2 541 |
| **Total Monetary Allocations** | | **253 021** | **253 021** | **–** | **–** | **–** | **–** | **253 021** | **264 218** | **268 674** |
| **Allocations In-Kind** | | | | | | | | | | |
| Water Services Operating Subsidy Grant [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| National Treasury | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-Kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Operating/National Government** | | **253 021** | **253 021** | **–** | **–** | **–** | **–** | **253 021** | **264 218** | **268 674** |
| **Provincial Government** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Library Services: Conditional Grant | | 10 353 | 10 353 | – | – | – | – | 10 353 | 10 457 | 10 561 |
| Municipal Accreditation and Capacity Building Grant | | – | – | – | – | – | – | – | – | – |
| Financial Management Capability Building Grant | | – | – | – | – | – | – | – | – | – |
| Title Deeds Restoration Grant | | 728 | 728 | – | – | – | – | 728 | 748 | 748 |
| Community Development Workers Operational Support Grant | | 34 | 34 | – | – | – | – | 34 | 34 | 34 |
| Maintenance and Construction of Transport Infrastructure | | 278 | 278 | – | – | – | – | 278 | 313 | 7 878 |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant) | | – | – | – | – | – | – | – | – | – |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT | | 19 565 | 19 565 | – | – | – | – | 19 565 | 13 652 | 26 087 |
| Library Services: Replacement Funding for Most Vulnerable B3 Municipalities | | – | – | – | – | – | – | – | – | – |
| Municipal Library Support Grant | | – | – | – | – | – | – | – | – | – |
| WC Financial Management Support Grant | | – | – | – | – | – | – | – | – | – |
| Provincial Acceleration Grant | | – | – | – | – | – | – | – | – | – |
| Financial Management Capacity Building Grant | | – | – | – | – | – | – | – | – | – |
| Housing consumer education | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **30 958** | **30 958** | **–** | **–** | **–** | **–** | **30 958** | **25 203** | **45 308** |
| **Waste Water Infrastructure - Maintenance** | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure - Maintenance | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Libraries, Archives and Museums | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Public Transport | | – | – | – | – | – | – | – | – | – |
| Road Infrastructure - Maintenance | | – | – | – | – | – | – | – | – | – |
| Sports and Recreation | | – | – | – | – | – | – | – | – | – |
| Waste Water Infrastructure - Maintenance | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure - Maintenance | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Allocations In-Kind** | | **30 958** | **30 958** | **–** | **–** | **–** | **–** | **30 958** | **25 203** | **45 308** |
| **Total Operating/Provincial Government** | | | | | | | | | | |
| **District Municipalities** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Cape Winelands District Grant | | – | – | – | – | – | – | – | – | – |
| Cape Winelands District Tourism Grant | | – | – | – | – | – | – | – | – | – |
| Cape Winelands Community Safety Grant | | 69 | 69 | – | – | – | – | 69 | – | – |
| Cape Winelands District Municipality Grant Capacity and support | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **69** | **69** | **–** | **–** | **–** | **–** | **69** | **–** | **–** |
| **Allocations In-kind** | | | | | | | | | | |
| Cape Winelands District Grant | | – | – | – | – | – | – | – | – | – |
| Cape Winelands District Tourism Grant | | – | – | – | – | – | – | – | – | – |
| Cape Winelands Community Safety Grant | | – | – | – | – | – | – | – | – | – |
| Cape Winelands District Municipality Grant Capacity and support | | – | – | – | – | – | – | – | – | – |
| Finance and Admin | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Operating/District Municipalities** | | **69** | **69** | **–** | **–** | **–** | **–** | **69** | **–** | **–** |
| **Other Grant Providers** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Departmental Agencies and Accounts | | 295 | 295 | – | – | – | – | 295 | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Local Authorities | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | 443 | 443 | – | – | – | – | 443 | – | – |
| Parent Municipality / Entity | | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **739** | **739** | **–** | **–** | **–** | **–** | **739** | **–** | **–** |
| **Allocations In-kind** | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Local Authorities | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | – | – | – | – | – | – | – | – | – |
| Parent Municipality / Entity | | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Operating/Other Grant Providers** | | **739** | **739** | **–** | **–** | **–** | **–** | **739** | **–** | **–** |
| **Total Operating** | | **284 787** | **284 787** | **–** | **–** | **–** | **–** | **284 787** | **289 422** | **313 981** |
| **Capital** | | | | | | | | | | |
| **National Government** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | – | – | – | – | – | – | – | 9 037 | 9 445 |
| Energy Efficiency and Demand Side Management Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | | 53 794 | 53 794 | – | – | – | – | 53 794 | 40 313 | 41 000 |
| **Total Monetary Allocations** | | **53 794** | **53 794** | **–** | **–** | **–** | **–** | **53 794** | **49 349** | **50 445** |
| **Allocations In-Kind** | | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | – | – | – | – | – | – | – | – | – |
| Energy Efficiency and Demand Side Management Grant | | – | – | – | – | – | – | – | – | – |
| Municipal Disaster Relief Grant | | – | – | – | – | – | – | – | – | – |
| Integrated Urban Development Grant | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital/National Government** | | **53 794** | **53 794** | **–** | **–** | **–** | **–** | **53 794** | **49 349** | **50 445** |
| | | | | | | | | | | |
| **Provincial Government** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT | | – | – | – | – | – | – | – | – | – |
| Integrated Transport Planning | | 570 | 570 | – | – | – | – | 570 | 597 | 623 |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT | | 12 918 | 12 918 | – | – | – | – | 12 918 | 32 826 | 26 522 |
| Development of Sport and Recreational Facilities | | | | – | – | – | – | – | | |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries) | | 1 191 | 1 191 | – | – | – | – | 1 191 | 3 913 | 3 130 |
| Library Services: Conditional Grant | | – | – | – | – | – | – | – | – | – |
| RSEP | | – | – | – | – | – | – | – | – | – |
| Resource funding for establishment and support of a K9 unit | | 870 | 870 | – | – | – | – | 870 | – | – |
| Road Infrastructure | | – | – | – | – | – | – | – | – | – |
| Sports and Recreation | | – | – | – | – | – | – | – | – | – |
| Waste Water Infrastructure | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **15 550** | **15 550** | **–** | **–** | **–** | **–** | **15 550** | **37 336** | **30 276** |
| **Allocations In-kind** | | | | | | | | | | |
| Capacity Building | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Libraries, Archives and Museums | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Public Transport | | – | – | – | – | – | – | – | – | – |
| Road Infrastructure | | – | – | – | – | – | – | – | – | – |
| Sports and Recreation | | – | – | – | – | – | – | – | – | – |
| Waste Water Infrastructure | | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital/Provincial Government** | | **15 550** | **15 550** | **–** | **–** | **–** | **–** | **15 550** | **37 336** | **30 276** |
| | | | | | | | | | | |
| **District Municipalities** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Community and Social Services | | – | – | – | – | – | – | – | – | – |
| Environmental Protection | | – | – | – | – | – | – | – | – | – |
| Executive and Council | | – | – | – | – | – | – | – | – | – |
| Finance and Admin | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Allocations In-kind** | | | | | | | | | | |
| Capacity Building and Other | | – | – | – | – | – | – | – | – | – |
| Community and Social Services | | – | – | – | – | – | – | – | – | – |
| Environmental Protection | | – | – | – | – | – | – | – | – | – |
| Executive and Council | | – | – | – | – | – | – | – | – | – |
| Finance and Admin | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital/District Municipalities** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| | | | | | | | | | | |
| **Other Grant Providers** | | | | | | | | | | |
| **Monetary Allocations** | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Local Authorities | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | – | – | – | – | – | – | – | – | – |
| Parent Municipality / Entity | | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – |
| **Total Monetary Allocations** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Allocations In-kind** | | | | | | | | | | |
| Departmental Agencies and Accounts | | – | – | – | – | – | – | – | – | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Local Authorities | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | – | – | – | – | – | – | – | – | – |
| Parent Municipality / Entity | | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | – | – | – | – | – | – | – | – | – |
| Public Corporations | | – | – | – | – | – | – | – | – | – |
| **Total Allocations In-kind** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital/Other Grant Providers** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Capital** | 5 | **69 343** | **69 343** | **–** | **–** | **–** | **–** | **69 343** | **86 685** | **80 721** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **354 130** | **354 130** | **–** | **–** | **–** | **–** | **354 130** | **376 106** | **394 702** |

WC024 Stellenbosch - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 18/08/202

| Description | Ref | Budget Year 2026/27 | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 2 | 3 | 4 | 5 | 6 | 7 | | |
| R thousands | | A | A1 | B | C | D | E | F | | |
| Operating transfers and grants: | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (91) | (91) | – | – | – | – | (91) | (91) | (91) |
| Current year receipts | | (6 849) | (6 849) | – | – | – | – | (6 849) | (3 734) | (4 541) |
| Repayment of grants | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| **Conditions still to be met - transferred to liabilities** | | (6 940) | (6 940) | – | – | – | – | (6 940) | (3 825) | (4 632) |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (4 205) | (4 205) | – | – | – | – | (4 205) | (4 205) | (4 205) |
| Current year receipts | | (33 991) | (33 991) | – | – | – | – | (33 991) | (27 356) | (50 460) |
| Repayment of grants | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| **Conditions still to be met - transferred to liabilities** | | (38 196) | (38 196) | – | – | – | – | (38 196) | (31 561) | (54 665) |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (1 745) | (1 745) | – | – | – | – | (1 745) | (1 745) | (1 745) |
| Current year receipts | | (69) | (69) | – | – | – | – | (69) | – | – |
| Repayment of grants | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| **Conditions still to be met - transferred to liabilities** | | (1 814) | (1 814) | – | – | – | – | (1 814) | (1 745) | (1 745) |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (9 730) | (9 730) | – | – | – | – | (9 730) | (9 730) | (9 730) |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Repayment of grants | | 9 765 | 9 765 | – | – | – | – | 9 765 | 13 841 | 14 671 |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| **Conditions still to be met - transferred to liabilities** | | 35 | 35 | – | – | – | – | 35 | 4 110 | 4 941 |
| **Total operating transfers and grants revenue** | | **9 765** | **9 765** | **–** | **–** | **–** | **–** | **9 765** | **13 841** | **14 671** |
| **Total operating transfers and grants - CTBM** | 2 | **(46 916)** | **(46 916)** | **–** | **–** | **–** | **–** | **(46 916)** | **(33 020)** | **(56 102)** |
| Capital transfers and grants: | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (2 805) | (2 805) | – | – | – | – | (2 805) | (2 805) | (2 805) |
| Current year receipts | | (61 863) | (61 863) | – | – | – | – | (61 863) | (56 752) | (58 012) |
| Repayment of grants | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| **Conditions still to be met - transferred to liabilities** | | (64 668) | (64 668) | – | – | – | – | (64 668) | (59 556) | (60 817) |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (9 701) | (9 701) | – | – | – | – | (9 701) | (9 701) | (9 701) |
| Current year receipts | | (17 882) | (17 882) | – | – | – | – | (17 882) | (42 936) | (34 817) |
| Repayment of grants | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| **Conditions still to be met - transferred to liabilities** | | (27 583) | (27 583) | – | – | – | – | (27 583) | (52 637) | (44 518) |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (147) | (147) | – | – | – | – | (147) | (147) | (147) |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Repayment of grants | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| **Conditions still to be met - transferred to liabilities** | | (147) | (147) | – | – | – | – | (147) | (147) | (147) |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | (440) | (440) | – | – | – | – | (440) | (440) | (440) |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Repayment of grants | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| **Conditions still to be met - transferred to liabilities** | | (440) | (440) | – | – | – | – | (440) | (440) | (440) |
| **Total capital transfers and grants revenue** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total capital transfers and grants - CTBM** | | **(92 838)** | **(92 838)** | **–** | **–** | **–** | **–** | **(92 838)** | **(112 781)** | **(105 922)** |

WC024 Stellenbosch - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 6<br>A1 | 7<br>B | 8<br>C | 9<br>D | 10<br>E | 11<br>F | 12<br>G | 13<br>H | | |
| Monetary Transfers to other municipalities | 1 | | | | | | | | | | | |
| District Municipalities | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Monetary Transfers To Municipalities:** | | – | – | – | – | – | – | – | – | – | – | – |
| Monetary Transfers to Entities/Other External Mechanisms | 2 | | | | | | | | | | | |
| Municipal Entities | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Monetary Transfers To Entities/Ems'** | | – | – | – | – | – | – | – | – | – | – | – |
| Monetary Transfers to other Organs of State | 3 | | | | | | | | | | | |
| Departmental Agencies and Accounts | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Provincial Government | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Monetary Transfers To Other Organs Of State:** | | – | – | – | – | – | – | – | – | – | – | – |
| Monetary Transfers to Organisations | 4 | | | | | | | | | | | |
| Foreign Government and International Organisations | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Non-Profit Institutions | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Public Corporations | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Monetary Transfers To Organisations** | | – | – | – | – | – | – | – | – | – | – | – |
| Monetary Transfers to Groups of Individuals | 5 | | | | | | | | | | | |
| Households | | | | | | | | | | | | |
| *Operational* | | 4 446 | 4 446 | – | – | – | – | – | – | 4 446 | 8 202 | 8 694 |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Monetary Transfers To Groups Of Individuals:** | | 4 446 | 4 446 | – | – | – | – | – | – | 4 446 | 8 202 | 8 694 |
| **TOTAL Monetary TRANSFERS AND GRANTS** | 6 | 4 446 | 4 446 | – | – | – | – | – | – | 4 446 | 8 202 | 8 694 |
| In-Kind Transfers to other municipalities | 1 | | | | | | | | | | | |
| District Municipalities | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total In-Kind Transfers To Municipalities:** | | – | – | – | – | – | – | – | – | – | – | – |
| In-Kind Transfers to Entities/Other External Mechanisms | 2 | | | | | | | | | | | |
| Municipal Entities | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total In-Kind Transfers To Entities/Ems'** | | – | – | – | – | – | – | – | – | – | – | – |
| In-Kind Transfers to other Organs of State | 3 | | | | | | | | | | | |
| Departmental Agencies and Accounts | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Provincial Government | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total In-Kind Transfers To Other Organs Of State:** | | – | – | – | – | – | – | – | – | – | – | – |
| In-Kind Grants to Organisations | 4 | | | | | | | | | | | |
| Foreign Government and International Organisations | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Higher Educational Institutions | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Non-Profit Institutions | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Private Enterprises | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| Public Corporations | | | | | | | | | | | | |
| *Operational* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total In-Kind Grants To Organisations** | | – | – | – | – | – | – | – | – | – | – | – |
| In-Kind Grants to Groups of Individuals | 5 | | | | | | | | | | | |
| Households | | | | | | | | | | | | |
| *Operational* | | 5 319 | 5 319 | – | – | – | – | – | – | 5 319 | 5 638 | 5 977 |
| *Capital* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total In-Kind Grants To Groups Of Individuals:** | | 5 319 | 5 319 | – | – | – | – | – | – | 5 319 | 5 638 | 5 977 |
| **TOTAL In-Kind TRANSFERS AND GRANTS** | | 5 319 | 5 319 | – | – | – | – | – | – | 5 319 | 5 638 | 5 977 |
| **TOTAL TRANSFERS AND GRANTS** | 6 | 9 765 | 9 765 | – | – | – | – | – | – | 9 765 | 13 841 | 14 671 |

WC024 Stellenbosch - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 18/08/202

| Summary of remuneration | Ref | Budget Year 2026/27 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | % change |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | | |
| **Allowances and Service Related Benefits** | | | | | | | | | | | |
| Basic Salary | | 25 072 | 25 072 | | | – | | – | – | 25 072 | 0.0% |
| Cell phone Allowance | | 2 274 | 2 274 | | | – | | – | – | 2 274 | 0.0% |
| Housing Allowance | | – | – | | | – | | – | – | – | 0.0% |
| In-kind Benefits | | – | – | | | – | | – | – | – | 0.0% |
| Market Related Non-pensionable Allowance | | – | – | | | – | | – | – | – | 0.0% |
| Motor Vehicle Allowance | | – | – | | | – | | – | – | – | 0.0% |
| Office-bearer Allowance | | – | – | | | – | | – | – | – | 0.0% |
| Out of pocket Expenses | | – | – | | | – | | – | – | – | 0.0% |
| Travelling Allowance | | 892 | 892 | | | – | | – | – | 892 | 0.0% |
| Use of Personal Facilities | | – | – | | | – | | – | – | – | 0.0% |
| **Total Allowances and Service Related Benefits** | | **28 239** | **28 239** | | | **–** | | **–** | **–** | **28 239** | **–** |
| **Social Contributions** | | | | | | | | | | | |
| Medical Aid Benefits | | 156 | 156 | | | – | | – | – | 156 | 0.0% |
| Pension Fund Contributions | | 578 | 578 | | | – | | – | – | 578 | 0.0% |
| **Total Social Contributions** | | **734** | **734** | | | **–** | | **–** | **–** | **734** | **–** |
| **Total Councillors** | | **28 973** | **28 973** | | | **–** | | **–** | **–** | **28 973** | **–** |
| **% increase** | 4 | | **–** | | | | | | | | **(100.0%)** |
| **Senior Managers of the Municipality** | 2 | | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | | |
| Basic Salary | | 10 340 | 10 340 | | | – | | – | – | 10 340 | 0.0% |
| Bonuses | | 2 008 | 2 008 | | | – | | – | – | 2 008 | 0.0% |
| **Allowance** | | | | | | | | | | | |
| Accommodation, Travel and Incidental | | 1 | 1 | | | – | | – | – | 1 | 0.0% |
| Cellular and Telephone | 3 | 205 | 205 | | | – | | – | – | 205 | 0.0% |
| Housing Benefits | 3 | 24 | 24 | | | – | | – | – | 24 | 0.0% |
| Non-pensionable | | – | – | | | – | | – | – | – | 0.0% |
| Travel or Motor Vehicle | 3 | 756 | 756 | | | – | | – | – | 756 | 0.0% |
| Voluntary Work | | – | – | | | – | | – | – | – | 0.0% |
| **Total Allowance** | | **986** | **986** | | | **–** | | **–** | **–** | **986** | **–** |
| **Service Related Benefits** | | | | | | | | | | | |
| Acting | 3 | – | – | | | – | | – | – | – | 0.0% |
| Bonus | 3 | – | – | | | – | | – | – | – | 0.0% |
| Danger Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Entertainment | 3 | – | – | | | – | | – | – | – | 0.0% |
| Fire Brigade | | – | – | | | – | | – | – | – | 0.0% |
| In-kind Benefits | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave Pay | 3 | – | – | | | – | | – | – | – | 0.0% |
| Lifeguard/Duty Squads | | – | – | | | – | | – | – | – | 0.0% |
| Long Service Award | | – | – | | | – | | – | – | – | 0.0% |
| Overtime | | – | – | | | – | | – | – | – | 0.0% |
| Scarcity | 3 | – | – | | | – | | – | – | – | 0.0% |
| Standby Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Tools Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Uniform/Special/Protective Clothing | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave gratuity | | – | – | | | – | | – | – | – | 0.0% |
| Long Term Service Award | | – | – | | | – | | – | – | – | 0.0% |
| **Total Service Related Benefits** | | **–** | **–** | | | **–** | | **–** | **–** | **–** | **–** |
| **Total Salaries and Allowances** | | **13 334** | **13 334** | | | **–** | | **–** | **–** | **13 334** | **–** |
| **Social Contributions** | | | | | | | | | | | |
| Bargaining Council | | 1 | 1 | | | – | | – | – | 1 | 0.0% |
| Group Life Insurance | | 129 | 129 | | | – | | – | – | 129 | 0.0% |
| Medical | | 164 | 164 | | | – | | – | – | 164 | 0.0% |
| Pension | | 920 | 920 | | | – | | – | – | 920 | 0.0% |
| Unemployment Insurance | | 17 | 17 | | | – | | – | – | 17 | 0.0% |
| **Total Social Contributions** | | **1 231** | **1 231** | | | **–** | | **–** | **–** | **1 231** | **–** |
| **Post-retirement Benefit** | 6 | | | | | | | | | | |
| Medical | | – | – | | | – | | – | – | – | 0.0% |
| Other Benefits | | – | – | | | – | | – | – | – | 0.0% |
| Pension | | – | – | | | – | | – | – | – | 0.0% |
| **Total Post-retirement Benefit** | | **–** | **–** | | | **–** | | **–** | **–** | **–** | **–** |
| Costs Capitalised to PPE | | – | – | | | – | | – | – | – | 0.0% |
| **Sub Total - Senior Managers of Municipality** | | **14 565** | **14 565** | | | **–** | | **–** | **–** | **14 565** | **–** |
| **% increase** | 4 | | **–** | | | | | | | | **(100.0%)** |
| **Other Municipal Staff** | | | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | | |
| Basic Salary | | 453 064 | 453 064 | | | – | | – | – | 453 064 | 0.0% |
| Bonuses | | – | – | | | – | | – | – | – | 0.0% |
| **Allowance** | | | | | | | | | | | |
| Accommodation, Travel and Incidental | | 57 | 57 | | | – | | – | – | 57 | 0.0% |
| Cellular and Telephone | 3 | 3 422 | 3 422 | | | – | | – | – | 3 422 | 0.0% |
| Housing Benefits | 3 | 4 889 | 4 889 | | | – | | – | – | 4 889 | 0.0% |
| Non-pensionable | | 296 | 296 | | | – | | – | – | 296 | 0.0% |
| Travel or Motor Vehicle | 3 | 14 798 | 14 798 | | | – | | – | – | 14 798 | 0.0% |
| Voluntary Work | | – | – | | | – | | – | – | – | 0.0% |
| **Total Allowance** | | **23 461** | **23 461** | | | **–** | | **–** | **–** | **23 461** | **–** |
| **Service Related Benefits** | | | | | | | | | | | |
| Acting | 3 | 1 034 | 1 034 | | | – | | – | – | 1 034 | 0.0% |
| Bonus | 3 | 35 862 | 35 862 | | | – | | – | – | 35 862 | 0.0% |
| Danger Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Entertainment | 3 | – | – | | | – | | – | – | – | 0.0% |
| Fire Brigade | | 3 739 | 3 739 | | | – | | – | – | 3 739 | 0.0% |
| In-kind Benefits | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave Pay | 3 | – | – | | | – | | – | – | – | 0.0% |
| Lifeguard/Duty Squads | | – | – | | | – | | – | – | – | 0.0% |
| Long Service Award | | 5 613 | 5 613 | | | – | | – | – | 5 613 | 0.0% |
| Overtime | | 58 143 | 58 143 | | | – | | – | – | 58 143 | 0.0% |
| Scarcity | 3 | 1 841 | 1 841 | | | – | | – | – | 1 841 | 0.0% |

| Summary of remuneration | Ref | Budget Year 2026/27 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | % change |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | |
| Standby Allowance | 3 | 17 979 | 17 979 | | | – | | – | – | 17 979 | 0.0% |
| Tools Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Uniform/Special/Protective Clothing | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave gratuity | | 5 221 | 5 221 | | | – | | – | – | 5 221 | 0.0% |
| Long Term Service Award | | 6 276 | 6 276 | | | – | | – | – | 6 276 | 0.0% |
| **Total Service Related Benefits** | | **135 708** | **135 708** | | | **–** | | **–** | **–** | **135 708** | **–** |
| **Total Salaries and Allowances** | | **612 233** | **612 233** | | | **–** | | **–** | **–** | **612 233** | **–** |
| **Social Contributions** | | | | | | | | | | | |
| Bargaining Council | | 260 | 260 | | | – | | – | – | 260 | 0.0% |
| Group Life Insurance | | 6 867 | 6 867 | | | – | | – | – | 6 867 | 0.0% |
| Medical | | 36 834 | 36 834 | | | – | | – | – | 36 834 | 0.0% |
| Pension | | 77 915 | 77 915 | | | – | | – | – | 77 915 | 0.0% |
| Unemployment Insurance | | 3 606 | 3 606 | | | – | | – | – | 3 606 | 0.0% |
| **Total Social Contributions** | | **125 482** | **125 482** | | | **–** | | **–** | **–** | **125 482** | **–** |
| **Post-retirement Benefit** | 6 | | | | | | | | | | |
| Medical | | 31 508 | 31 508 | | | – | | – | – | 31 508 | 0.0% |
| Other Benefits | | – | – | | | – | | – | – | – | 0.0% |
| Pension | | – | – | | | – | | – | – | – | 0.0% |
| **Total Post-retirement Benefit** | | **31 508** | **31 508** | | | **–** | | **–** | **–** | **31 508** | **–** |
| Costs Capitalised to PPE | | – | – | | | – | | – | – | – | 0.0% |
| **Sub Total - Other Municipal Staff** | | **769 223** | **769 223** | | | **–** | | **–** | **–** | **769 223** | **–** |
| **% increase** | 4 | | **–** | | | | | | | | **(100.0%)** |
| **Total Parent Municipality** | | **812 761** | **812 761** | | | **–** | | **–** | **–** | **812 761** | **–** |
| | | | | | | | | | | | |
| **Board Members of Entities** | | | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | | |
| Basic Salary | | – | – | | | – | | – | – | – | 0.0% |
| Bonuses | | – | – | | | – | | – | – | – | 0.0% |
| **Allowance** | | | | | | | | | | | |
| Accommodation, Travel and Incidental | | – | – | | | – | | – | – | – | 0.0% |
| Cellular and Telephone | 3 | – | – | | | – | | – | – | – | 0.0% |
| Housing Benefits | 3 | – | – | | | – | | – | – | – | 0.0% |
| Non-pensionable | | – | – | | | – | | – | – | – | 0.0% |
| Travel or Motor Vehicle | 3 | – | – | | | – | | – | – | – | 0.0% |
| Voluntary Work | | – | – | | | – | | – | – | – | 0.0% |
| **Total Allowance** | | **–** | **–** | | | **–** | | **–** | **–** | **–** | **–** |
| **Service Related Benefits** | | | | | | | | | | | |
| Acting | 3 | – | – | | | – | | – | – | – | 0.0% |
| Bonus | 3 | – | – | | | – | | – | – | – | 0.0% |
| Danger Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Entertainment | 3 | – | – | | | – | | – | – | – | 0.0% |
| Fire Brigade | | – | – | | | – | | – | – | – | 0.0% |
| In-kind Benefits | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave Pay | 3 | – | – | | | – | | – | – | – | 0.0% |
| Overtime | | – | – | | | – | | – | – | – | 0.0% |
| Scarcity | 3 | – | – | | | – | | – | – | – | 0.0% |
| Standby Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Tools Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Uniform/Special/Protective Clothing | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave gratuity | | – | – | | | – | | – | – | – | 0.0% |
| Long Term Service Award | | – | – | | | – | | – | – | – | 0.0% |
| **Total Service Related Benefits** | | **–** | **–** | | | **–** | | **–** | **–** | **–** | **–** |
| **Total Salaries and Allowances** | | **–** | **–** | | | **–** | | **–** | **–** | **–** | **–** |
| **Social Contributions** | | | | | | | | | | | |
| Bargaining Council | | – | – | | | – | | – | – | – | 0.0% |
| Group Life Insurance | | – | – | | | – | | – | – | – | 0.0% |
| Medical | | – | – | | | – | | – | – | – | 0.0% |
| Pension | | – | – | | | – | | – | – | – | 0.0% |
| Unemployment Insurance | | – | – | | | – | | – | – | – | 0.0% |
| **Total Social Contributions** | | **–** | **–** | | | **–** | | **–** | **–** | **–** | **–** |
| **Post-retirement Benefit** | 6 | | | | | | | | | | |
| Medical | | – | – | | | – | | – | – | – | 0.0% |
| Other Benefits | | – | – | | | – | | – | – | – | 0.0% |
| Pension | | – | – | | | – | | – | – | – | 0.0% |
| **Total Post-retirement Benefit** | | **–** | **–** | | | **–** | | **–** | **–** | **–** | **–** |
| Costs Capitalised to PPE | | – | – | | | – | | – | – | – | 0.0% |
| **Sub Total - Board Members of Entities** | | **–** | **–** | | | **–** | | **–** | **–** | **–** | **–** |
| **% increase** | 4 | | **–** | | | | | | | | **–** |
| | | | | | | | | | | | |
| **Senior Managers of Entities** | | | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | | |
| Basic Salary | | – | – | | | – | | – | – | – | 0.0% |
| Bonuses | | – | – | | | – | | – | – | – | 0.0% |
| **Allowance** | | | | | | | | | | | |
| Accommodation, Travel and Incidental | | – | – | | | – | | – | – | – | 0.0% |
| Cellular and Telephone | 3 | – | – | | | – | | – | – | – | 0.0% |
| Housing Benefits | 3 | – | – | | | – | | – | – | – | 0.0% |
| Non-pensionable | | – | – | | | – | | – | – | – | 0.0% |

| Summary of remuneration | Ref | Budget Year 2026/27 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | % change |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | |
| Travel or Motor Vehicle | 3 | – | – | | | – | | – | – | – | 0.0% |
| Voluntary Work | | – | – | | | – | | – | – | – | 0.0% |
| **Total Allowance** | | – | – | | | – | | – | – | – | – |
| **Service Related Benefits** | | | | | | | | | | | |
| Acting | 3 | – | – | | | – | | – | – | – | 0.0% |
| Bonus | 3 | – | – | | | – | | – | – | – | 0.0% |
| Danger Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Entertainment | 3 | – | – | | | – | | – | – | – | 0.0% |
| Fire Brigade | | – | – | | | – | | – | – | – | 0.0% |
| In-kind Benefits | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave Pay | 3 | – | – | | | – | | – | – | – | 0.0% |
| Lifeguard/Duty Squads | | – | – | | | – | | – | – | – | 0.0% |
| Long Service Award | | – | – | | | – | | – | – | – | 0.0% |
| Overtime | | – | – | | | – | | – | – | – | 0.0% |
| Scarcity | 3 | – | – | | | – | | – | – | – | 0.0% |
| Standby Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Tools Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Uniform/Special/Protective Clothing | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave gratuity | | – | – | | | – | | – | – | – | 0.0% |
| Long Term Service Award | | – | – | | | – | | – | – | – | 0.0% |
| **Total Service Related Benefits** | | – | – | | | – | | – | – | – | – |
| **Total Salaries and Allowances** | | – | – | | | – | | – | – | – | – |
| **Social Contributions** | | | | | | | | | | | |
| Bargaining Council | | – | – | | | – | | – | – | – | 0.0% |
| Group Life Insurance | | – | – | | | – | | – | – | – | 0.0% |
| Medical | | – | – | | | – | | – | – | – | 0.0% |
| Pension | | – | – | | | – | | – | – | – | 0.0% |
| Unemployment Insurance | | – | – | | | – | | – | – | – | 0.0% |
| **Total Social Contributions** | | – | – | | | – | | – | – | – | – |
| **Post-retirement Benefit** | 6 | | | | | | | | | | |
| Medical | | – | – | | | – | | – | – | – | 0.0% |
| Other Benefits | | – | – | | | – | | – | – | – | 0.0% |
| Pension | | – | – | | | – | | – | – | – | 0.0% |
| **Total Post-retirement Benefit** | | – | – | | | – | | – | – | – | – |
| Costs Capitalised to PPE | | – | – | | | – | | – | – | – | 0.0% |
| **Sub Total - Senior Managers of Entities** | | – | – | – | – | – | – | – | – | – | – |
| **% increase** | 4 | | – | | | | | | | | – |
| | | | | | | | | | | | |
| **Other Staff of Entities** | | | | | | | | | | | |
| **Salaries and Allowances** | | | | | | | | | | | |
| Basic Salary | | – | – | | | – | | – | – | – | 0.0% |
| Bonuses | | – | – | | | – | | – | – | – | 0.0% |
| **Allowance** | | | | | | | | | | | |
| Accommodation, Travel and Incidental | | – | – | | | – | | – | – | – | 0.0% |
| Cellular and Telephone | 3 | – | – | | | – | | – | – | – | 0.0% |
| Housing Benefits | 3 | – | – | | | – | | – | – | – | 0.0% |
| Non-pensionable | | – | – | | | – | | – | – | – | 0.0% |
| Travel or Motor Vehicle | 3 | – | – | | | – | | – | – | – | 0.0% |
| Voluntary Work | | – | – | | | – | | – | – | – | 0.0% |
| **Total Allowance** | | – | – | | | – | | – | – | – | – |
| **Service Related Benefits** | | | | | | | | | | | |
| Acting | 3 | – | – | | | – | | – | – | – | 0.0% |
| Bonus | 3 | – | – | | | – | | – | – | – | 0.0% |
| Danger Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Entertainment | 3 | – | – | | | – | | – | – | – | 0.0% |
| Fire Brigade | | – | – | | | – | | – | – | – | 0.0% |
| In-kind Benefits | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave Pay | 3 | – | – | | | – | | – | – | – | 0.0% |
| Lifeguard/Duty Squads | | – | – | | | – | | – | – | – | 0.0% |
| Long Service Award | | – | – | | | – | | – | – | – | 0.0% |
| Overtime | | – | – | | | – | | – | – | – | 0.0% |
| Scarcity | 3 | – | – | | | – | | – | – | – | 0.0% |
| Standby Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Tools Allowance | 3 | – | – | | | – | | – | – | – | 0.0% |
| Uniform/Special/Protective Clothing | 3 | – | – | | | – | | – | – | – | 0.0% |
| Leave gratuity | | – | – | | | – | | – | – | – | 0.0% |
| Long Term Service Award | | – | – | | | – | | – | – | – | 0.0% |
| **Total Service Related Benefits** | | – | – | | | – | | – | – | – | – |
| **Total Salaries and Allowances** | | – | – | | | – | | – | – | – | – |
| **Social Contributions** | | | | | | | | | | | |
| Bargaining Council | | – | – | | | – | | – | – | – | 0.0% |
| Group Life Insurance | | – | – | | | – | | – | – | – | 0.0% |
| Medical | | – | – | | | – | | – | – | – | 0.0% |
| Pension | | – | – | | | – | | – | – | – | 0.0% |
| Unemployment Insurance | | – | – | | | – | | – | – | – | 0.0% |
| **Total Social Contributions** | | – | – | | | – | | – | – | – | – |

| Summary of remuneration | Ref | Budget Year 2026/27 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | % change |
| | | | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | |
| **Post-retirement Benefit** | 6 | | | | | | | | | | |
| Medical | | – | – | | | – | | – | – | – | 0.0% |
| Other Benefits | | – | – | | | – | | – | – | – | 0.0% |
| Pension | | – | – | | | – | | – | – | – | 0.0% |
| **Total Post-retirement Benefit** | | – | – | | | – | | – | – | – | – |
| Costs Capitalised to PPE | | – | – | | | – | | – | – | – | 0.0% |
| **Sub Total - Other Staff of Entities** | | - | - | | | - | | - | - | - | - |
| **% increase** | 4 | | – | | | | | | | | – |
| **Total Municipal Entities** | | – | – | | | – | | – | – | – | – |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | 812 761 | 812 761 | | | – | | – | – | 812 761 | – |
| **% increase** | 4 | | – | | | | | | | | (100.0%) |
| **TOTAL MANAGERS AND STAFF** | 5,7 | 812 761 | 812 761 | | | – | | – | – | 812 761 | – |

**WC024 Stellenbosch - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 18/08/2026**

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Frabework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| R thousands | | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| Revenue by Vote | | | | | | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 2 622 | 2 798 | 11 740 | 1 880 | 5 682 | 11 749 | 1 648 | 547 | 13 960 | 1 883 | 1 883 | 11 039 | 67 432 | 86 854 | 94 410 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 251 194 | 148 840 | 86 328 | 130 909 | 127 109 | 241 873 | 138 210 | 142 531 | 127 466 | 122 742 | 118 984 | 530 235 | 2 166 420 | 2 349 467 | 2 556 309 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 5 999 | 2 252 | 2 529 | 4 721 | 2 226 | 66 179 | 2 160 | 79 369 | 8 591 | 8 612 | 28 617 | 9 141 | 220 396 | 229 065 | 240 098 |
| Vote 5 - CORPORATE SERVICES | | 1 094 | 947 | 831 | 1 553 | 606 | 628 | 700 | 647 | 956 | 833 | 809 | 4 192 | 13 797 | 14 177 | 14 886 |
| Vote 6 - FINANCIAL SERVICES | | 164 243 | 45 294 | 48 737 | 46 871 | 47 716 | 94 549 | 47 638 | 47 455 | 47 549 | 47 320 | 47 580 | 79 654 | 764 604 | 802 705 | 843 265 |
| **Total Revenue by Vote** | | **425 151** | **200 130** | **150 165** | **185 934** | **183 340** | **414 977** | **190 357** | **270 549** | **198 523** | **181 388** | **197 873** | **634 261** | **3 232 648** | **3 482 269** | **3 748 967** |
| | | | | | | | | | | | | | | | | |
| **Expenditure by Vote** | | | | | | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | 104 | 1 661 | 1 563 | 1 512 | 1 630 | 1 360 | 1 648 | 1 571 | 1 816 | 1 489 | 1 678 | 7 064 | 23 096 | 24 591 | 26 059 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | 1 087 | 8 203 | 16 697 | 10 204 | 10 029 | 17 553 | 11 223 | 11 850 | 17 419 | 8 807 | 10 850 | 34 065 | 157 986 | 156 105 | 167 843 |
| Vote 3 - INFRASTRUCTURE SERVICES | | 16 924 | 147 242 | 153 096 | 121 496 | 118 177 | 149 227 | 112 623 | 118 000 | 141 143 | 134 331 | 134 039 | 507 674 | 1 853 971 | 1 996 010 | 2 156 948 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | 3 528 | 33 237 | 34 845 | 34 528 | 37 935 | 35 570 | 33 824 | 36 579 | 32 256 | 24 435 | 24 735 | 287 160 | 618 634 | 643 227 | 670 872 |
| Vote 5 - CORPORATE SERVICES | | 7 855 | 17 932 | 14 387 | 19 619 | 12 162 | 17 010 | 13 275 | 17 572 | 11 429 | 10 592 | 10 582 | 105 682 | 258 096 | 270 298 | 285 324 |
| Vote 6 - FINANCIAL SERVICES | | 13 410 | 10 342 | 11 422 | 12 226 | 12 883 | 11 886 | 10 264 | 9 679 | 9 697 | 8 763 | 8 739 | 42 423 | 161 735 | 172 259 | 179 082 |
| **Total Expenditure by Vote** | | **42 908** | **218 617** | **232 008** | **199 585** | **192 817** | **232 605** | **182 857** | **195 250** | **213 762** | **188 416** | **190 623** | **984 069** | **3 073 518** | **3 262 490** | **3 486 128** |
| | | | | | | | | | | | | | | | | |
| **Surplus/ (Deficit)** | | **382 243** | **(18 487)** | **(81 844)** | **(13 651)** | **(9 477)** | **182 372** | **7 499** | **75 298** | **(15 239)** | **(7 028)** | **7 250** | **(349 808)** | **159 130** | **219 779** | **262 839** |

WC024 Stellenbosch - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 18/08/2026

| Description - Standard classification | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Fradework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| R thousands | | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **165 337** | **46 241** | **49 568** | **48 424** | **48 322** | **95 176** | **48 338** | **48 101** | **48 505** | **48 152** | **48 389** | **83 846** | **778 401** | **816 882** | **858 151** |
| Executive and council | | 69 | 25 | – | 28 | 3 | 28 | 3 | 28 | 3 | 28 | 3 | 511 | 725 | 761 | 799 |
| Finance and administration | | 165 267 | 46 216 | 49 568 | 48 397 | 48 320 | 95 149 | 48 336 | 48 074 | 48 503 | 48 125 | 48 387 | 83 336 | 777 676 | 816 121 | 857 351 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **6 736** | **2 990** | **12 899** | **5 210** | **2 905** | **76 692** | **3 011** | **80 217** | **21 443** | **9 461** | **29 467** | **16 452** | **267 482** | **295 680** | **313 256** |
| Community and social services | | 4 796 | 1 098 | 1 134 | 1 035 | 1 032 | 1 281 | 1 214 | 6 230 | 975 | 1 114 | 1 213 | (1 978) | 19 145 | 19 529 | 20 085 |
| Sport and recreation | | 1 | – | – | 61 | 36 | 49 | 23 | 38 | 18 | 21 | 3 | 33 | 282 | 296 | 311 |
| Public safety | | 1 195 | 1 140 | 1 390 | 3 622 | 1 144 | 64 828 | 922 | 73 096 | 7 496 | 7 474 | 27 398 | 9 590 | 199 295 | 207 482 | 217 856 |
| Housing | | 744 | 752 | 10 374 | 492 | 692 | 10 534 | 852 | 852 | 12 954 | 852 | 852 | 8 807 | 48 760 | 68 372 | 75 004 |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **13 489** | **7 764** | **10 338** | **10 259** | **10 119** | **10 895** | **5 061** | **5 625** | **11 747** | **5 384** | **6 744** | **5 147** | **102 573** | **87 403** | **99 540** |
| Planning and development | | 1 954 | 7 714 | 9 897 | 8 644 | 10 295 | 10 163 | 3 693 | 4 325 | 9 952 | 3 934 | 5 293 | 10 912 | 86 776 | 70 794 | 73 422 |
| Road transport | | 11 529 | 36 | 437 | 1 612 | (189) | 730 | 1 367 | 1 295 | 1 692 | 1 447 | 1 447 | (7 243) | 14 159 | 14 889 | 24 312 |
| Environmental protection | | 7 | 14 | 4 | 3 | 14 | 2 | 2 | 5 | 103 | 3 | 3 | 1 479 | 1 638 | 1 720 | 1 806 |
| ***Trading services*** | | **239 589** | **143 135** | **77 360** | **122 041** | **121 993** | **232 213** | **133 946** | **136 606** | **116 828** | **118 391** | **113 274** | **528 816** | **2 084 192** | **2 282 304** | **2 478 021** |
| Energy sources | | 146 037 | 109 086 | 35 923 | 82 346 | 82 340 | 135 535 | 83 992 | 86 117 | 79 598 | 79 750 | 69 221 | 489 959 | 1 479 902 | 1 641 372 | 1 808 383 |
| Water management | | 25 953 | 14 286 | 20 393 | 18 941 | 19 954 | 42 307 | 27 933 | 29 852 | 15 958 | 17 821 | 22 596 | 6 103 | 262 098 | 275 394 | 289 445 |
| Waste water management | | 34 973 | 11 290 | 12 062 | 12 115 | 11 291 | 29 381 | 12 291 | 11 169 | 11 459 | 11 444 | 11 933 | 13 479 | 182 889 | 194 238 | 206 292 |
| Waste management | | 32 626 | 8 474 | 8 981 | 8 638 | 8 408 | 24 991 | 9 730 | 9 468 | 9 813 | 9 376 | 9 524 | 19 275 | 159 303 | 171 300 | 173 900 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue - Functional** | | **425 151** | **200 130** | **150 165** | **185 934** | **183 340** | **414 977** | **190 357** | **270 549** | **198 523** | **181 388** | **197 873** | **634 261** | **3 232 648** | **3 482 269** | **3 748 967** |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **21 359** | **28 909** | **26 276** | **32 321** | **25 599** | **29 315** | **24 145** | **27 833** | **21 775** | **19 883** | **19 895** | **156 959** | **434 269** | **458 123** | **480 963** |
| Executive and council | | 43 | 3 220 | 3 497 | 3 462 | 3 243 | 3 628 | 3 249 | 3 839 | 3 611 | 2 956 | 2 997 | 10 960 | 44 704 | 46 662 | 49 922 |
| Finance and administration | | 21 237 | 25 235 | 22 281 | 28 396 | 21 909 | 25 218 | 20 344 | 23 516 | 17 677 | 16 446 | 16 411 | 142 632 | 381 303 | 402 672 | 421 745 |
| Internal audit | | 79 | 455 | 498 | 463 | 447 | 468 | 553 | 477 | 487 | 482 | 487 | 3 367 | 8 262 | 8 789 | 9 297 |
| ***Community and public safety*** | | **4 070** | **37 635** | **45 241** | **38 523** | **43 391** | **44 655** | **39 117** | **44 363** | **43 901** | **29 936** | **31 435** | **307 524** | **709 791** | **730 669** | **765 206** |
| Community and social services | | 1 705 | 6 477 | 4 834 | 4 754 | 4 156 | 4 500 | 4 847 | 5 370 | 3 728 | 3 328 | 3 628 | 13 646 | 60 974 | 62 143 | 65 067 |
| Sport and recreation | | 986 | 5 939 | 6 177 | 6 403 | 6 394 | 6 898 | 6 150 | 7 153 | 6 296 | 5 701 | 5 701 | 22 088 | 85 886 | 89 869 | 94 864 |
| Public safety | | 706 | 21 621 | 24 657 | 23 188 | 28 102 | 24 282 | 23 189 | 24 619 | 23 081 | 16 352 | 16 352 | 251 861 | 478 008 | 498 065 | 517 261 |
| Housing | | 673 | 3 598 | 9 573 | 4 179 | 4 739 | 8 975 | 4 931 | 7 221 | 10 796 | 4 555 | 5 755 | 19 928 | 84 923 | 80 593 | 88 014 |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **5 540** | **13 257** | **16 497** | **17 391** | **16 804** | **18 996** | **17 971** | **14 535** | **15 108** | **12 088** | **13 074** | **44 607** | **205 870** | **209 789** | **229 142** |
| Planning and development | | 928 | 6 063 | 9 084 | 7 616 | 6 810 | 9 947 | 7 781 | 6 051 | 8 220 | 5 638 | 6 624 | 24 017 | 98 780 | 99 021 | 105 267 |
| Road transport | | 4 481 | 5 597 | 5 811 | 7 168 | 8 284 | 6 717 | 8 114 | 6 606 | 5 296 | 4 954 | 4 954 | 16 089 | 84 070 | 87 720 | 99 590 |
| Environmental protection | | 131 | 1 597 | 1 602 | 2 608 | 1 710 | 2 332 | 2 076 | 1 878 | 1 593 | 1 496 | 1 496 | 4 501 | 23 020 | 23 049 | 24 285 |
| ***Trading services*** | | **11 939** | **138 816** | **143 994** | **111 349** | **107 023** | **139 639** | **101 624** | **108 520** | **132 978** | **126 509** | **126 218** | **474 980** | **1 723 588** | **1 863 908** | **2 010 816** |
| Energy sources | | 3 765 | 107 744 | 104 993 | 74 244 | 72 040 | 78 703 | 64 558 | 68 358 | 104 743 | 103 489 | 103 489 | 243 586 | 1 129 713 | 1 246 800 | 1 368 639 |
| Water management | | 3 445 | 10 910 | 12 942 | 12 256 | 11 557 | 22 696 | 13 044 | 13 920 | 8 209 | 7 162 | 7 162 | 71 575 | 194 878 | 202 488 | 210 073 |
| Waste water management | | 4 368 | 13 372 | 15 253 | 15 221 | 14 777 | 29 172 | 14 220 | 15 513 | 12 757 | 10 745 | 10 453 | 89 479 | 245 330 | 254 904 | 267 889 |
| Waste management | | 361 | 6 790 | 10 806 | 9 629 | 8 649 | 9 068 | 9 801 | 10 728 | 7 269 | 5 113 | 5 113 | 70 340 | 153 668 | 159 715 | 164 215 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Expenditure - Functional** | | **42 908** | **218 617** | **232 008** | **199 585** | **192 817** | **232 605** | **182 857** | **195 250** | **213 762** | **188 416** | **190 623** | **984 069** | **3 073 518** | **3 262 490** | **3 486 128** |
| **Surplus/(Deficit) before assoc.** | | **382 243** | **(18 487)** | **(81 844)** | **(13 651)** | **(9 477)** | **182 372** | **7 499** | **75 298** | **(15 239)** | **(7 028)** | **7 250** | **(349 808)** | **159 130** | **219 779** | **262 839** |
| ***Intercompany/Parent subsidiary transactions*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/ (Deficit)** | | **(382 243)** | **18 487** | **81 844** | **13 651** | **9 477** | **182 372** | **7 499** | **75 298** | **(15 239)** | **(7 028)** | **7 250** | **(349 808)** | **159 130** | **219 779** | **262 839** |

## WC024 Stellenbosch - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| R thousands | | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| **Revenue By Source** | | | | | | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 107 190 | 98 401 | 35 366 | 81 951 | 81 045 | 83 036 | 83 686 | 84 905 | 78 531 | 78 640 | 67 951 | 493 157 | 1 373 854 | 1 520 994 | 1 683 893 |
| Service charges - Water | | 12 182 | 15 356 | 19 355 | 17 153 | 18 935 | 18 525 | 25 709 | 28 524 | 14 621 | 16 521 | 21 706 | 16 063 | 224 651 | 235 883 | 247 677 |
| Service charges - Waste Water Management | | 17 067 | 16 366 | 11 684 | 10 989 | 10 869 | 11 062 | 10 684 | 10 684 | 10 884 | 10 884 | 10 884 | 7 983 | 140 040 | 148 442 | 157 348 |
| Service charges - Waste Management | | 19 668 | 17 701 | 8 501 | 8 006 | 7 902 | 9 319 | 8 905 | 8 922 | 9 302 | 8 921 | 8 921 | 8 791 | 124 857 | 132 348 | 140 289 |
| Sale of Goods and Rendering of Services | | 3 105 | 3 223 | 2 164 | 4 481 | 5 618 | 2 684 | 1 171 | 405 | 1 677 | 1 879 | 1 883 | 5 930 | 34 220 | 35 931 | 37 728 |
| Agency services | | 311 | 166 | 303 | 467 | 454 | 130 | 130 | 468 | 417 | 410 | 410 | 495 | 4 159 | 4 367 | 4 586 |
| Interest | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Interest earned from Receivables | | 1 548 | 1 695 | 1 821 | 1 886 | 1 770 | 1 746 | 1 806 | 1 853 | 1 819 | 950 | 1 456 | 1 477 | 19 826 | 20 322 | 20 869 |
| Interest earned from Current and Non Current Assets | | 5 068 | 3 990 | 4 933 | 4 406 | 4 812 | 3 968 | 4 498 | 4 150 | 4 150 | 4 150 | 4 150 | 3 031 | 51 306 | 48 869 | 46 548 |
| Dividends | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rent on Land | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental from Fixed Assets | | 933 | (544) | 866 | 594 | 753 | 900 | 916 | 960 | 3 496 | 1 038 | 1 040 | 4 010 | 14 962 | 15 710 | 16 496 |
| Licence and permits | | 600 | 158 | 696 | 903 | 649 | 534 | 755 | 1 389 | 635 | 751 | 813 | 1 309 | 9 192 | 9 652 | 10 134 |
| Special rating levies | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Construction Contract Revenue | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Development Charges | | – | – | – | – | – | – | – | – | – | – | – | 51 139 | 51 139 | 53 696 | 56 380 |
| Operational Revenue | | 783 | 369 | 495 | 775 | 338 | 419 | 671 | 601 | 275 | 591 | 478 | 5 261 | 11 054 | 11 607 | 12 188 |
| **Non-Exchange Revenue** | | | | | | | | | | | | | | | | |
| Property rates | | 123 847 | 65 279 | 42 793 | 41 713 | 42 577 | 41 515 | 42 227 | 42 163 | 42 598 | 42 150 | 42 598 | 47 517 | 616 977 | 654 218 | 693 712 |
| Surcharges and Taxes | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 34 | 7 | 393 | 41 | 22 | 63 356 | 18 | 71 169 | 6 394 | 6 013 | 25 383 | 9 244 | 182 073 | 191 177 | 200 735 |
| Licences or permits | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfer and subsidies - Operational | | 102 651 | 92 702 | 7 224 | 1 650 | 1 502 | 162 360 | 1 502 | 1 502 | 7 371 | 1 502 | 1 502 | (93 925) | 287 541 | 291 751 | 319 324 |
| Interest Receivables | | 394 | 333 | 335 | 334 | (180) | 372 | 379 | 385 | 385 | 340 | 413 | 98 | 3 587 | 3 874 | 4 184 |
| Fuel Levy | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | 863 | 400 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | 250 | (47) | 3 465 | 3 740 | 4 047 |
| Gains on disposal of Fixed and Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other Gains | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **396 243** | **315 601** | **137 180** | **175 598** | **177 314** | **400 174** | **183 307** | **258 329** | **182 804** | **174 988** | **189 836** | **561 531** | **3 152 903** | **3 382 581** | **3 656 138** |
| **Expenditure** | | | | | | | | | | | | | | | | |
| Employee related costs | | – | 61 522 | 61 522 | 61 522 | 61 522 | 61 522 | 61 522 | 61 522 | 61 522 | 61 522 | 61 522 | 168 571 | 783 788 | 826 676 | 882 800 |
| Remuneration of councillors | | – | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 4 829 | 28 973 | 30 422 | 31 943 |
| Bulk purchases - electricity | | – | 95 074 | 95 223 | 63 706 | 61 470 | 59 517 | 53 535 | 57 549 | 94 209 | 95 074 | 95 074 | 192 207 | 962 638 | 1 058 902 | 1 164 792 |
| Inventory consumed | | 1 311 | 4 773 | 9 633 | 10 174 | 9 378 | 9 751 | 10 488 | 11 052 | 5 034 | 3 821 | 3 583 | 52 567 | 131 566 | 135 963 | 140 519 |
| Debt impairment | | – | – | – | – | – | – | – | – | – | – | – | 80 767 | 80 767 | 82 786 | 83 452 |
| Depreciation, amortisation and impairment | | 18 644 | 19 395 | 19 395 | 19 395 | 19 395 | 19 395 | 19 395 | 19 395 | 19 395 | 19 395 | 19 395 | 20 145 | 232 739 | 237 394 | 244 516 |
| Interest, Dividends and Rent on Land | | – | – | – | – | – | 32 048 | – | – | – | – | – | 40 583 | 72 631 | 86 121 | 99 334 |
| Contracted services | | 678 | 1 621 | 29 841 | 23 258 | 23 523 | 30 815 | 25 085 | 27 501 | 24 525 | 3 599 | 5 967 | 219 508 | 415 921 | 423 367 | 445 381 |
| Transfers and subsidies | | 1 280 | – | 846 | 606 | 445 | 523 | 1 004 | 1 201 | – | – | – | 3 860 | 9 765 | 13 841 | 14 671 |
| Irrecoverable debts written off | | – | – | 12 | – | – | 215 | – | – | 5 | – | – | 132 173 | 132 404 | 135 737 | 138 497 |
| Operational costs | | 20 995 | 21 048 | 13 123 | 18 509 | 14 670 | 16 405 | 9 413 | 14 616 | 6 658 | 2 591 | 2 667 | 78 090 | 218 786 | 227 721 | 236 644 |
| Disposal of Fixed and Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other Losses | | – | – | – | – | – | – | – | – | – | – | – | 3 540 | 3 540 | 3 559 | 3 580 |
| **Total Expenditure** | | **42 908** | **205 847** | **232 008** | **199 585** | **192 817** | **232 605** | **182 857** | **195 250** | **213 762** | **188 416** | **190 623** | **996 840** | **3 073 518** | **3 262 490** | **3 486 128** |
| **Surplus/(Deficit)** | | **353 334** | **109 754** | **(94 828)** | **(23 987)** | **(15 503)** | **167 569** | **450** | **63 078** | **(30 958)** | **(13 429)** | **(787)** | **(435 309)** | **79 385** | **120 091** | **170 010** |
| Transfers and subsidies - capital (monetary allocations) | | – | – | 12 472 | 6 999 | 5 047 | 12 928 | 2 654 | 4 387 | 12 928 | 2 654 | 4 500 | 15 175 | 79 745 | 99 688 | 92 829 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **353 334** | **109 754** | (82 356) | **(16 988)** | **(10 456)** | **180 498** | **3 104** | **67 465** | **(18 030)** | **(10 774)** | **3 713** | **(420 134)** | **159 130** | **219 779** | **262 839** |
| Income Tax | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after income tax** | | **353 334** | **109 754** | **(82 356)** | **(16 988)** | **(10 456)** | **180 498** | **3 104** | **67 465** | **(18 030)** | **(10 774)** | **3 713** | **(420 134)** | **159 130** | **219 779** | **262 839** |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| R thousands | | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | 353 334 | 109 754 | (82 356) | (16 988) | (10 456) | 180 498 | 3 104 | 67 465 | (18 030) | (10 774) | 3 713 | (420 134) | 159 130 | 219 779 | 262 839 |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | | 353 334 | 109 754 | (82 356) | (16 988) | (10 456) | 180 498 | 3 104 | 67 465 | (18 030) | (10 774) | 3 713 | (420 134) | 159 130 | 219 779 | 262 839 |

## WC024 Stellenbosch - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 18/08/2026

| Monthly cash flows | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| R thousands | | Outcome | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted |
| Cash Receipts By Source | 1 | | | | | | | | | | | | | | | |
| Property rates | | 158 153 | 40 746 | 43 228 | 42 033 | 42 892 | 41 860 | 42 505 | 42 446 | 42 432 | 42 433 | 42 431 | 34 678 | 615 837 | 652 787 | 691 955 |
| Service charges - electricity revenue | | 79 026 | 120 202 | 38 399 | 90 258 | 89 261 | 90 676 | 91 640 | 93 229 | 86 190 | 86 878 | 76 333 | 584 457 | 1 526 549 | 1 687 279 | 1 868 009 |
| Service charges - water revenue | | – | 15 624 | 22 254 | 19 898 | 21 818 | 21 354 | 29 241 | 32 353 | 17 167 | 18 985 | 24 628 | 36 145 | 259 467 | 272 133 | 285 445 |
| Service charges - sanitation revenue | | 10 336 | 12 452 | 13 248 | 12 507 | 12 354 | 12 551 | 12 139 | 12 148 | 12 363 | 12 083 | 12 512 | 23 911 | 158 604 | 145 385 | 154 014 |
| Service charges - refuse | | 8 741 | 9 271 | 10 323 | 9 306 | 9 191 | 11 169 | 10 303 | 10 345 | 11 143 | 9 927 | 10 067 | 38 787 | 148 572 | 157 356 | 166 652 |
| Service charges - other | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | 12 | 1 181 | 1 203 | 829 | 964 | 1 114 | 1 148 | 1 238 | 4 156 | 1 402 | 1 405 | 7 645 | 22 297 | 23 412 | 24 583 |
| Interest earned - external investments | | 1 533 | – | – | – | – | – | – | – | – | – | – | 49 773 | 51 306 | 48 869 | 46 548 |
| Interest earned - outstanding debtors | | 1 040 | – | – | – | – | – | – | – | – | – | – | (1 040) | – | – | – |
| Dividends received | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 2 | 2 | 21 | 39 | 20 | 16 | 17 | 19 | 23 | 13 | 12 | 2 994 | 3 176 | 3 335 | 3 502 |
| Licences and permits | | 16 | 702 | 696 | 903 | 649 | 534 | 755 | 1 389 | 635 | 751 | 813 | 1 350 | 9 192 | 9 652 | 10 134 |
| Agency services | | – | 371 | 303 | 467 | 454 | 130 | 130 | 468 | 417 | 410 | 410 | 600 | 4 159 | 4 367 | 4 586 |
| Transfers and Subsidies - Operational | | 0 | 1 305 | 7 617 | 1 305 | 1 305 | 162 753 | 1 305 | 1 305 | 7 617 | 1 305 | 1 305 | 100 122 | 287 245 | 291 751 | 319 324 |
| Other revenue | | 3 364 | 3 668 | 17 810 | 12 779 | 11 763 | 9 155 | 7 246 | 15 065 | 15 990 | 13 279 | 11 024 | 48 282 | 169 423 | 169 143 | 155 542 |
| **Cash Receipts by Source** | | **262 223** | **205 522** | **155 101** | **190 325** | **190 671** | **351 311** | **196 428** | **210 004** | **198 133** | **187 465** | **180 940** | **927 704** | **3 255 829** | **3 465 470** | **3 730 293** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | – | – | 19 686 | – | – | 19 686 | – | – | 19 686 | – | 500 | 20 186 | 79 745 | 99 688 | 92 829 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Proceeds on Disposal of Fixed and Intangible Assets | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Short term loans | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing long term/refinancing | | – | – | – | – | – | – | – | – | – | – | – | 186 966 | 186 966 | 199 379 | 133 474 |
| Increase (decrease) in consumer deposits | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| 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** | | **262 223** | **205 522** | **174 787** | **190 325** | **190 671** | **370 997** | **196 428** | **210 004** | **217 820** | **187 465** | **181 440** | **1 134 856** | **3 522 540** | **3 764 536** | **3 956 596** |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 49 158 | 61 264 | 61 264 | 61 264 | 61 264 | 61 264 | 61 264 | 64 235 | 61 264 | 61 264 | 61 264 | 98 954 | 763 724 | 805 095 | 859 589 |
| Remuneration of councillors | | 1 724 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 2 414 | 3 105 | 28 973 | 30 422 | 31 943 |
| Finance charges | | – | – | – | – | – | 32 048 | – | – | – | – | – | 31 410 | 63 458 | 76 490 | 89 221 |
| Bulk purchases - Electricity | 2 | – | 111 703 | 109 506 | 73 262 | 70 690 | 68 444 | 61 565 | 66 181 | 108 340 | 109 335 | 109 335 | 218 671 | 1 107 034 | 1 217 737 | 1 339 511 |
| Bulk purchases - Water & Sewer | 3 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Acquisitions - water & other inventory | | – | 10 122 | 10 507 | 11 130 | 10 215 | 10 644 | 11 491 | 12 140 | 5 220 | 3 826 | 3 552 | 55 548 | 144 395 | 149 978 | 154 965 |
| Contracted services | | – | 14 984 | 33 404 | 26 076 | 26 340 | 35 515 | 28 251 | 30 800 | 27 531 | 3 600 | 6 297 | 241 393 | 474 191 | 486 872 | 512 189 |
| Transfers and grants - other municipalities | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and grants - other | | – | 2 633 | 846 | 606 | 445 | 523 | 1 004 | 1 201 | – | – | – | 2 508 | 9 765 | 13 841 | 14 671 |
| Other expenditure | | 172 822 | 14 293 | 15 096 | 21 210 | 16 871 | 18 872 | 10 835 | 16 806 | 7 659 | 2 979 | 3 067 | (47 867) | 252 642 | 261 903 | 272 164 |
| **Cash Payments by Type** | | **223 703** | **217 412** | **233 038** | **195 962** | **188 239** | **229 724** | **176 825** | **193 777** | **212 428** | **183 419** | **185 931** | **603 723** | **2 844 182** | **3 042 338** | **3 274 252** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | | |
| Capital assets | | – | 19 171 | 38 320 | 41 137 | 48 540 | 40 032 | 36 823 | 68 599 | 61 760 | 59 568 | 47 457 | 280 383 | 741 791 | 701 535 | 598 887 |

| Monthly cash flows | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| **R thousands** | | Outcome | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted | Adjusted |
| Retention (Capital) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Repayment of borrowing | | – | – | – | – | – | 32 048 | – | – | – | – | – | 31 410 | 63 458 | 76 490 | 89 221 |
| Other Cash Flows/Payments | | (9) | – | – | – | – | – | – | – | – | – | – | 9 | – | – | – |
| **Total Cash Payments by Type** | | **223 694** | **236 583** | **271 358** | **237 099** | **236 779** | **301 804** | **213 648** | **262 376** | **274 188** | **242 988** | **233 388** | **915 526** | **3 649 432** | **3 820 363** | **3 962 360** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | | **38 529** | **(31 061)** | **(96 571)** | **(46 774)** | **(46 108)** | **69 193** | **(17 220)** | **(52 372)** | **(56 368)** | **(55 522)** | **(51 948)** | **219 331** | **(126 892)** | **(55 827)** | **(5 764)** |
| Cash/cash equivalents at the month/year beginning: | | 549 503 | 588 033 | 556 972 | 460 401 | 413 626 | 367 519 | 436 711 | 419 492 | 367 119 | 310 751 | 255 229 | 203 281 | 549 503 | 422 611 | 366 785 |
| Cash/cash equivalents at the month/year end: | | 588 033 | 556 972 | 460 401 | 413 626 | 367 519 | 436 711 | 419 492 | 367 119 | 310 751 | 255 229 | 203 281 | 422 611 | 422 611 | 366 785 | 361 020 |

**WC024 Stellenbosch - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 18/08/2026**

| Description - Municipal Vote | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and Expenditure FrABework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| R thousands | | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| **Multi-year expenditure to be appropriated** | 1 | | | | | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | – | 10 | – | – | 10 | – | – | 10 | – | – | 30 | 60 | 60 | 60 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | – | 500 | 1 715 | 614 | 1 588 | 909 | 612 | 4 883 | 2 296 | 2 022 | 2 399 | 8 458 | 25 996 | 42 399 | 33 867 |
| Vote 3 - INFRASTRUCTURE SERVICES | | – | 14 906 | 25 430 | 20 990 | 24 926 | 25 534 | 21 423 | 38 303 | 34 425 | 28 045 | 17 598 | 182 075 | 433 655 | 428 394 | 397 561 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | – | 169 | 1 595 | 4 129 | 2 974 | 2 754 | 3 674 | 6 474 | 4 199 | 4 799 | 7 069 | 12 217 | 50 054 | 26 899 | 36 747 |
| Vote 5 - CORPORATE SERVICES | | – | 1 325 | 3 549 | 4 858 | 8 472 | 5 450 | 5 922 | 5 575 | 6 625 | 6 100 | 4 574 | 9 370 | 61 819 | 31 150 | 31 180 |
| Vote 6 - FINANCIAL SERVICES | | – | – | 342 | – | – | 342 | – | – | 342 | – | – | 342 | 1 368 | 1 090 | 100 |
| **Capital Multi-year expenditure sub-total** | 3 | **–** | **16 900** | **32 641** | **30 591** | **37 960** | **34 999** | **31 631** | **55 234** | **47 897** | **40 966** | **31 640** | 212 493 | 572 952 | 529 992 | 499 514 |
| **Single-year expenditure to be appropriated** | | | | | | | | | | | | | | | | |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES | | – | 729 | 757 | 1 732 | 1 231 | 264 | 400 | 1 189 | 1 191 | 1 202 | 591 | 287 | 9 573 | 5 633 | 416 |
| Vote 3 - INFRASTRUCTURE SERVICES | | – | 901 | 1 581 | 1 781 | 2 101 | 2 101 | 1 801 | 2 251 | 2 190 | 6 851 | 6 701 | 8 862 | 37 122 | 51 632 | 7 500 |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES | | – | 680 | 1 095 | 3 683 | 3 614 | 936 | 1 585 | 3 386 | 1 840 | 1 543 | 2 315 | 1 912 | 22 589 | 21 614 | 13 191 |
| Vote 5 - CORPORATE SERVICES | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 6 - FINANCIAL SERVICES | | – | – | 75 | 1 000 | – | 75 | – | – | 1 455 | – | – | 195 | 2 800 | 1 160 | 150 |
| **Capital single-year expenditure sub-total** | 3 | **–** | **2 310** | **3 508** | **8 196** | **6 946** | **3 377** | **3 786** | **6 827** | **6 675** | **9 595** | **9 607** | 11 257 | 72 083 | 80 038 | 21 257 |
| **Total Capital Expenditure** | 2 | **–** | **19 210** | **36 149** | **38 787** | **44 906** | **38 376** | **35 417** | **62 061** | **54 572** | **50 561** | **41 247** | **223 749** | **645 036** | **610 030** | **520 771** |

## WC024 Stellenbosch - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | | | | Medium Term Revenue and | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 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 |
| R thousands | | Outcome | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| Capital Expenditure - Functional | | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **–** | **1 325** | **3 976** | **5 858** | **8 472** | **5 877** | **5 922** | **5 575** | **8 432** | **6 100** | **4 574** | **9 937** | **66 047** | **33 460** | **31 490** |
| Executive and council | | – | – | 10 | – | – | 10 | – | – | 10 | – | – | 30 | 60 | 60 | 60 |
| Finance and administration | | – | 1 325 | 3 966 | 5 858 | 8 472 | 5 867 | 5 922 | 5 575 | 8 422 | 6 100 | 4 574 | 9 907 | 65 987 | 33 400 | 31 430 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Community and public safety*** | | **–** | **1 889** | **4 923** | **7 953** | **9 105** | **4 427** | **6 268** | **14 093** | **9 147** | **8 511** | **12 183** | **22 464** | **100 964** | **88 192** | **81 656** |
| Community and social services | | – | 680 | 2 421 | 2 509 | 2 639 | 2 742 | 2 061 | 3 312 | 2 115 | 1 969 | 4 165 | 3 208 | 27 821 | 11 474 | 7 361 |
| Sport and recreation | | – | 169 | 269 | 719 | 2 398 | 398 | 998 | 398 | 1 648 | 1 248 | 1 533 | 9 221 | 19 002 | 16 189 | 12 450 |
| Public safety | | – | – | – | 2 583 | 1 450 | 350 | 2 200 | 4 500 | 2 125 | 2 275 | 3 686 | 1 700 | 20 869 | 13 450 | 28 027 |
| Housing | | – | 1 040 | 2 233 | 2 141 | 2 618 | 936 | 1 009 | 5 883 | 3 259 | 3 019 | 2 799 | 8 335 | 33 271 | 47 079 | 33 818 |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| ***Economic and environmental services*** | | **–** | **799** | **1 408** | **4 380** | **4 821** | **7 607** | **4 873** | **15 939** | **12 183** | **11 258** | **10 849** | **20 803** | **94 921** | **106 176** | **144 868** |
| Planning and development | | – | 199 | 249 | 265 | 411 | 397 | 13 | 229 | 268 | 255 | 241 | 420 | 2 948 | 1 573 | 1 095 |
| Road transport | | – | 600 | 1 159 | 4 065 | 4 310 | 7 010 | 4 860 | 15 660 | 11 865 | 10 953 | 10 608 | 20 382 | 91 473 | 104 404 | 143 173 |
| Environmental protection | | – | – | – | 50 | 100 | 200 | – | 50 | 50 | 50 | – | – | 500 | 200 | 600 |
| ***Trading services*** | | **–** | **15 197** | **25 842** | **20 597** | **22 507** | **20 465** | **18 354** | **26 454** | **24 810** | **24 693** | **13 640** | **170 545** | **383 104** | **382 202** | **262 757** |
| Energy sources | | – | 10 406 | 12 153 | 12 675 | 13 302 | 11 944 | 12 231 | 16 614 | 13 664 | 19 214 | 19 323 | 49 246 | 190 774 | 199 437 | 104 457 |
| Water management | | – | 1 599 | 4 162 | 4 010 | 6 156 | 2 174 | 3 553 | 4 994 | 1 161 | 2 389 | (9 131) | 86 560 | 107 626 | 98 200 | 45 500 |
| Waste water management | | – | 1 000 | 2 025 | 1 725 | 2 075 | 2 275 | 1 575 | 1 950 | 3 200 | 2 594 | 3 000 | 31 598 | 53 017 | 43 315 | 106 250 |
| Waste management | | – | 2 192 | 7 502 | 2 186 | 974 | 4 072 | 996 | 2 896 | 6 785 | 496 | 448 | 3 141 | 31 688 | 41 250 | 6 550 |
| ***Other*** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure - Functional** | | **–** | **19 210** | **36 149** | **38 787** | **44 906** | **38 376** | **35 417** | **62 061** | **54 572** | **50 561** | **41 247** | **223 749** | **645 036** | **610 030** | **520 771** |

## WC024 Stellenbosch - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | | | |
| **Infrastructure** | | **193 336** | **193 336** | **–** | **–** | **–** | **–** | **25 871** | **25 871** | **219 207** | **285 625** | **246 131** |
| Roads Infrastructure | | 17 098 | 17 098 | – | – | – | – | 205 | 205 | 17 303 | 28 100 | 89 000 |
| *Roads* | | 3 500 | 3 500 | – | – | – | – | 205 | 205 | 3 705 | 4 000 | 4 000 |
| *Road Structures* | | 12 498 | 12 498 | – | – | – | – | – | – | 12 498 | 23 500 | 85 000 |
| *Road Furniture* | | 1 100 | 1 100 | – | – | – | – | – | – | 1 100 | 600 | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | 1 500 | 1 500 | – | – | – | – | – | – | 1 500 | 2 500 | 1 500 |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | 1 500 | 1 500 | – | – | – | – | – | – | 1 500 | 2 000 | 1 500 |
| *Attenuation* | | – | – | – | – | – | – | – | – | – | 500 | – |
| Electrical Infrastructure | | 124 636 | 124 636 | – | – | – | – | 9 148 | 9 148 | 133 784 | 142 256 | 90 139 |
| *Power Plants* | | 10 183 | 10 183 | – | – | – | – | – | – | 10 183 | 3 000 | – |
| *HV Substations* | | 79 414 | 79 414 | – | – | – | – | – | – | 79 414 | 64 344 | 58 200 |
| *HV Switching Station* | | – | – | – | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – | 11 037 | 10 800 |
| *MV Substations* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Switching Stations* | | 27 000 | 27 000 | – | – | – | – | – | – | 27 000 | 35 500 | – |
| *MV Networks* | | – | – | – | – | – | – | 450 | 450 | 450 | 9 358 | 9 767 |
| *LV Networks* | | 7 790 | 7 790 | – | – | – | – | 8 698 | 8 698 | 16 488 | 18 767 | 11 122 |
| *Capital Spares* | | 250 | 250 | – | – | – | – | – | – | 250 | 250 | 250 |
| Water Supply Infrastructure | | 27 959 | 27 959 | – | – | – | – | 559 | 559 | 28 519 | 58 569 | 37 492 |
| *Dams and Weirs* | | – | – | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | – | – | – | – | – | – | – | – | – | – | – |
| *Reservoirs* | | 14 235 | 14 235 | – | – | – | – | 559 | 559 | 14 795 | 21 000 | 7 000 |
| *Pump Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Water Treatment Works* | | 500 | 500 | – | – | – | – | – | – | 500 | – | – |
| *Bulk Mains* | | 5 937 | 5 937 | – | – | – | – | – | – | 5 937 | 19 308 | 7 362 |
| *Distribution* | | 7 286 | 7 286 | – | – | – | – | – | – | 7 286 | 18 261 | 23 130 |
| *Distribution Points* | | – | – | – | – | – | – | – | – | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 1 500 | 1 500 | – | – | – | – | – | – | 1 500 | 15 000 | 20 000 |
| *Pump Station* | | 1 500 | 1 500 | – | – | – | – | – | – | 1 500 | 15 000 | 20 000 |
| *Reticulation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Water Treatment Works* | | – | – | – | – | – | – | – | – | – | – | – |
| *Outfall Sewers* | | – | – | – | – | – | – | – | – | – | – | – |
| *Toilet Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | 17 642 | 17 642 | – | – | – | – | 12 496 | 12 496 | 30 138 | 36 700 | 5 500 |
| *Landfill Sites* | | – | – | – | – | – | – | 5 961 | 5 961 | 5 961 | 23 000 | – |
| *Waste Transfer Stations* | | 9 000 | 9 000 | – | – | – | – | – | – | 9 000 | 4 500 | 5 000 |
| *Waste Processing Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Drop-off Points* | | 8 642 | 8 642 | – | – | – | – | 6 035 | 6 035 | 14 677 | 7 200 | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| **R thousands** | | A | A1 | B | C | D | E | F | G | H | | |
| *Waste Separation Facilities* | | – | – | – | – | – | – | 500 | 500 | 500 | – | 500 |
| *Electricity Generation Facilities* | | – | – | – | – | – | – | – | – | – | 2 000 | – |
| *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 | | 3 000 | 3 000 | – | – | – | – | 3 463 | 3 463 | 6 463 | 2 500 | 2 500 |
| *Data Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Core Layers* | | – | – | – | – | – | – | – | – | – | – | – |
| *Distribution Layers* | | 3 000 | 3 000 | – | – | – | – | 3 463 | 3 463 | 6 463 | 2 500 | 2 500 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Community Assets** | | **100** | **100** | **–** | **–** | **–** | **–** | **–** | – | 100 | **–** | **–** |
| Community Facilities | | 100 | 100 | – | – | – | – | – | – | 100 | – | – |
| *Halls* | | – | – | – | – | – | – | – | – | – | – | – |
| *Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Crèches* | | – | – | – | – | – | – | – | – | – | – | – |
| *Clinics/Care Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Fire/Ambulance Stations* | | 100 | 100 | – | – | – | – | – | – | 100 | – | – |
| *Testing Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Museums* | | – | – | – | – | – | – | – | – | – | – | – |
| *Galleries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Libraries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Cemeteries/Crematoria* | | – | – | – | – | – | – | – | – | – | – | – |
| *Police* | | – | – | – | – | – | – | – | – | – | – | – |
| *Parks* | | – | – | – | – | – | – | – | – | – | – | – |
| *Public Open Space* | | – | – | – | – | – | – | – | – | – | – | – |
| *Nature Reserves* | | – | – | – | – | – | – | – | – | – | – | – |
| *Public Ablution Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Markets* | | – | – | – | – | – | – | – | – | – | – | – |
| *Stalls* | | – | – | – | – | – | – | – | – | – | – | – |
| *Abattoirs* | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *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** | | **10 600** | **10 600** | – | – | – | – | **249** | **249** | 10 849 | **5 650** | **15 827** |
| Operational Buildings | | **8 600** | **8 600** | – | – | – | – | **249** | **249** | **8 849** | **3 650** | **13 827** |
| *Municipal Offices* | | 1 600 | 1 600 | – | – | – | – | 249 | 249 | 1 849 | – | – |
| *Pay/Enquiry Points* | | – | – | – | – | – | – | – | – | – | – | – |
| *Building Plan Offices* | | – | – | – | – | – | – | – | – | – | – | – |
| *Workshops* | | – | – | – | – | – | – | – | – | – | – | – |
| *Yards* | | – | – | – | – | – | – | – | – | – | – | – |
| *Stores* | | – | – | – | – | – | – | – | – | – | – | – |
| *Laboratories* | | – | – | – | – | – | – | – | – | – | – | – |
| *Training Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Manufacturing Plant* | | – | – | – | – | – | – | – | – | – | – | – |
| *Depots* | | 7 000 | 7 000 | – | – | – | – | – | – | 7 000 | 3 650 | 13 827 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | **2 000** | **2 000** | – | – | – | – | – | – | **2 000** | **2 000** | **2 000** |
| *Staff Housing* | | – | – | – | – | – | – | – | – | – | – | – |
| *Social Housing* | | 2 000 | 2 000 | – | – | – | – | – | – | 2 000 | 2 000 | 2 000 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| **Biological or Cultivated Assets** | | – | – | – | – | – | – | – | – | – | – | – |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | – | – | – | – | – | – | – | – | – | – | – |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Licences and Rights | | – | – | – | – | – | – | – | – | – | – | – |
| *Water Rights* | | – | – | – | – | – | – | – | – | – | – | – |
| *Effluent Licenses* | | – | – | – | – | – | – | – | – | – | – | – |
| *Solid Waste Licenses* | | – | – | – | – | – | – | – | – | – | – | – |
| *Computer Software and Applications* | | – | – | – | – | – | – | – | – | – | – | – |
| *Load Settlement Software Applications* | | – | – | – | – | – | – | – | – | – | – | – |
| *Unspecified* | | – | – | – | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | **4 500** | **4 500** | **–** | **–** | **–** | **–** | **–** | **–** | **4 500** | **7 500** | **4 500** |
| Computer Equipment | | 4 500 | 4 500 | – | – | – | – | – | – | 4 500 | 7 500 | 4 500 |
| **Furniture and Office Equipment** | | **1 425** | **1 545** | **–** | **–** | **–** | **–** | **401** | **401** | **1 946** | **1 515** | **1 377** |
| Furniture and Office Equipment | | 1 425 | 1 545 | – | – | – | – | 401 | 401 | 1 946 | 1 515 | 1 377 |
| **Machinery and Equipment** | | **21 769** | **21 769** | **–** | **–** | **–** | **–** | **1 588** | **1 588** | **23 357** | **34 206** | **27 509** |
| Machinery and Equipment | | 21 769 | 21 769 | – | – | – | – | 1 588 | 1 588 | 23 357 | 34 206 | 27 509 |
| **Transport Assets** | | **22 950** | **22 830** | **–** | **–** | **–** | **–** | **183** | **183** | **23 013** | **23 000** | **16 200** |
| Transport Assets | | 22 950 | 22 830 | – | – | – | – | 183 | 183 | 23 013 | 23 000 | 16 200 |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| **Living resources** | | **870** | **870** | **–** | **–** | **–** | **–** | **1 250** | **1 250** | **2 120** | **–** | **–** |
| Mature | | 870 | 870 | – | – | – | – | 1 250 | 1 250 | 2 120 | – | – |
| *Policing and Protection* | | 870 | 870 | – | – | – | – | 1 250 | 1 250 | 2 120 | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| Immature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure on new assets *to be adjusted*** | 1 | **255 549** | **255 549** | **–** | **–** | **–** | **–** | **29 542** | **29 542** | **285 091** | **357 496** | **311 544** |

## WC024 Stellenbosch - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Capital expenditure on renewal of existing assets by Asset Class/Sub-class** | | | | | | | | | | | | |
| **Infrastructure** | | **63 190** | **63 190** | **–** | **–** | **–** | **–** | **–** | **–** | **63 190** | **80 631** | **42 424** |
| Roads Infrastructure | | 6 500 | 6 500 | – | – | – | – | – | – | 6 500 | 10 500 | 10 000 |
| *Roads* | | 6 500 | 6 500 | – | – | – | – | – | – | 6 500 | 10 500 | 10 000 |
| *Road Structures* | | – | – | – | – | – | – | – | – | – | – | – |
| *Road Furniture* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | – | – | – | – | – | – | – | – | – | – |
| *Attenuation* | | – | – | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | 39 690 | 39 690 | – | – | – | – | – | – | 39 690 | 55 131 | 14 424 |
| *Power Plants* | | – | – | – | – | – | – | – | – | – | – | – |
| *HV Substations* | | 5 269 | 5 269 | – | – | – | – | – | – | 5 269 | 6 331 | 7 400 |
| *HV Switching Station* | | – | – | – | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | 4 792 | 4 792 | – | – | – | – | – | – | 4 792 | 2 506 | 2 632 |
| *MV Switching Stations* | | 4 000 | 4 000 | – | – | – | – | – | – | 4 000 | 4 300 | – |
| *MV Networks* | | 25 630 | 25 630 | – | – | – | – | – | – | 25 630 | 41 993 | 4 392 |
| *LV Networks* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | 10 000 | 10 000 | – | – | – | – | – | – | 10 000 | 10 000 | 10 000 |
| *Dams and Weirs* | | – | – | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | – | – | – | – | – | – | – | – | – | – | – |
| *Reservoirs* | | – | – | – | – | – | – | – | – | – | – | – |
| *Pump Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Water Treatment Works* | | – | – | – | – | – | – | – | – | – | – | – |
| *Bulk Mains* | | – | – | – | – | – | – | – | – | – | – | – |
| *Distribution* | | 10 000 | 10 000 | – | – | – | – | – | – | 10 000 | 10 000 | 10 000 |
| *Distribution Points* | | – | – | – | – | – | – | – | – | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 7 000 | 7 000 | – | – | – | – | – | – | 7 000 | 5 000 | 8 000 |
| *Pump Station* | | – | – | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Water Treatment Works* | | – | – | – | – | – | – | – | – | – | – | – |
| *Outfall Sewers* | | 7 000 | 7 000 | – | – | – | – | – | – | 7 000 | 5 000 | 8 000 |
| *Toilet Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | – | – | – | – | – | – | – | – | – | – | – |
| *Landfill Sites* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Transfer Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Processing Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Drop-off Points* | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *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** | | **3 263** | **3 263** | **–** | **–** | **–** | **–** | **280** | 280 | 3 543 | **1 588** | **1 150** |
| Community Facilities | | 2 613 | 2 613 | – | – | – | – | 280 | 280 | 2 893 | 1 038 | 500 |
| *Halls* | | 2 613 | 2 613 | – | – | – | – | 280 | 280 | 2 893 | 1 038 | 500 |
| *Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Crèches* | | – | – | – | – | – | – | – | – | – | – | – |
| *Clinics/Care Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Fire/Ambulance Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Testing Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Museums* | | – | – | – | – | – | – | – | – | – | – | – |
| *Galleries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Libraries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Cemeteries/Crematoria* | | – | – | – | – | – | – | – | – | – | – | – |
| *Police* | | – | – | – | – | – | – | – | – | – | – | – |
| *Parks* | | – | – | – | – | – | – | – | – | – | – | – |
| *Public Open Space* | | – | – | – | – | – | – | – | – | – | – | – |
| *Nature Reserves* | | – | – | – | – | – | – | – | – | – | – | – |
| *Public Ablution Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Markets* | | – | – | – | – | – | – | – | – | – | – | – |
| *Stalls* | | – | – | – | – | – | – | – | – | – | – | – |
| *Abattoirs* | | – | – | – | – | – | – | – | – | – | – | – |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br>A | <br>Prior Adjusted 7<br>A1 | <br>Accum. Funds 8<br>B | <br>Multi-year capital 9<br>C | <br>Unfore. Unavoid. 10<br>D | <br>Nat. or Prov. Govt 11<br>E | <br>Other Adjusts. 12<br>F | <br>Total Adjusts. 13<br>G | <br>Adjusted Budget 14<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Airports* | | – | – | – | – | – | – | – | – | – | – | – |
| *Taxi Ranks/Bus Terminals* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | **650** | **650** | **–** | **–** | **–** | **–** | **–** | **–** | **650** | **550** | **650** |
| *Indoor Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Outdoor Facilities* | | 650 | 650 | – | – | – | – | – | – | 650 | 550 | 650 |
| *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 | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| 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** | | – | – | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| **Machinery and Equipment** | | – | – | – | – | – | – | – | – | – | – | – |
| Machinery and Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| **Transport Assets** | | – | – | – | – | – | – | – | – | – | – | – |
| Transport Assets | | – | – | – | – | – | – | – | – | – | – | – |
| **Land** | | – | – | – | – | – | – | – | – | – | – | – |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| **Living resources** | | – | – | – | – | – | – | – | – | – | – | – |
| Mature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| Immature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure on renewal of existing assets *to be adjusted*** | 1 | **66 453** | **66 453** | **–** | **–** | **–** | **–** | **280** | **280** | **66 733** | **82 218** | **43 574** |

## WC024 Stellenbosch - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 18/08/2026

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br><br>A | Prior Adjusted<br>7<br>A1 | Accum. Funds<br>8<br>B | Multi-year capital<br>9<br>C | Unfore. Unavoid.<br>10<br>D | Nat. or Prov. Govt<br>11<br>E | Other Adjusts.<br>12<br>F | Total Adjusts.<br>13<br>G | Adjusted Budget<br>14<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Repairs and maintenance expenditure by Asset Class/Sub-class** | | | | | | | | | | | | |
| **Infrastructure** | | **103 565** | **103 565** | **–** | **–** | **–** | **–** | **–** | **–** | **103 565** | **111 510** | **122 693** |
| Roads Infrastructure | | 28 502 | 28 502 | – | – | – | – | – | – | 28 502 | 29 094 | 37 459 |
| *Roads* | | 22 287 | 22 287 | – | – | – | – | – | – | 22 287 | 22 755 | 30 911 |
| *Road Structures* | | 3 121 | 3 121 | – | – | – | – | – | – | 3 121 | 3 184 | 3 295 |
| *Road Furniture* | | 3 094 | 3 094 | – | – | – | – | – | – | 3 094 | 3 156 | 3 253 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | 3 709 | 3 709 | – | – | – | – | – | – | 3 709 | 3 913 | 4 120 |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | – | – | – | – | – | – | – | – | – | – | – |
| *Attenuation* | | 3 709 | 3 709 | – | – | – | – | – | – | 3 709 | 3 913 | 4 120 |
| Electrical Infrastructure | | 23 687 | 23 687 | – | – | – | – | – | – | 23 687 | 24 258 | 25 057 |
| *Power Plants* | | – | – | – | – | – | – | – | – | – | – | – |
| *HV Substations* | | 13 847 | 13 847 | – | – | – | – | – | – | 13 847 | 14 228 | 14 676 |
| *HV Switching Station* | | – | – | – | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Switching Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Networks* | | 9 840 | 9 840 | – | – | – | – | – | – | 9 840 | 10 030 | 10 381 |
| *LV Networks* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | 13 957 | 13 957 | – | – | – | – | – | – | 13 957 | 14 845 | 15 319 |
| *Dams and Weirs* | | – | – | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | – | – | – | – | – | – | – | – | – | – | – |
| *Reservoirs* | | – | – | – | – | – | – | – | – | – | – | – |
| *Pump Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Water Treatment Works* | | 10 235 | 10 235 | – | – | – | – | – | – | 10 235 | 10 824 | 11 157 |
| *Bulk Mains* | | 3 722 | 3 722 | – | – | – | – | – | – | 3 722 | 4 022 | 4 162 |
| *Distribution* | | – | – | – | – | – | – | – | – | – | – | – |
| *Distribution Points* | | – | – | – | – | – | – | – | – | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 22 447 | 22 447 | – | – | – | – | – | – | 22 447 | 27 710 | 28 657 |
| *Pump Station* | | – | – | – | – | – | – | – | – | – | – | – |
| *Reticulation* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Water Treatment Works* | | 18 276 | 18 276 | – | – | – | – | – | – | 18 276 | 22 967 | 23 759 |
| *Outfall Sewers* | | 4 172 | 4 172 | – | – | – | – | – | – | 4 172 | 4 743 | 4 898 |
| *Toilet Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | 8 394 | 8 394 | – | – | – | – | – | – | 8 394 | 8 763 | 9 053 |
| *Landfill Sites* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Transfer Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Processing Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Drop-off Points* | | 8 394 | 8 394 | – | – | – | – | – | – | 8 394 | 8 763 | 9 053 |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *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 | | 2 868 | 2 868 | – | – | – | – | – | – | 2 868 | 2 925 | 3 027 |
| *Data Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Core Layers* | | 2 759 | 2 759 | – | – | – | – | – | – | 2 759 | 2 814 | 2 913 |
| *Distribution Layers* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | 109 | 109 | – | – | – | – | – | – | 109 | 111 | 115 |
| | | | | | | | | | | | | |
| **Community Assets** | | **7 860** | **7 860** | **–** | **–** | **–** | **–** | **–** | – | 7 860 | **8 111** | **8 369** |
| Community Facilities | | 7 845 | 7 845 | – | – | – | – | – | – | 7 845 | 8 095 | 8 353 |
| *Halls* | | – | – | – | – | – | – | – | – | – | – | – |
| *Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Crèches* | | – | – | – | – | – | – | – | – | – | – | – |
| *Clinics/Care Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Fire/Ambulance Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Testing Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Museums* | | – | – | – | – | – | – | – | – | – | – | – |
| *Galleries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Libraries* | | 3 | 3 | – | – | – | – | – | – | 3 | 3 | 3 |
| *Cemeteries/Crematoria* | | – | – | – | – | – | – | – | – | – | – | – |
| *Police* | | – | – | – | – | – | – | – | – | – | – | – |
| *Parks* | | 85 | 85 | – | – | – | – | – | – | 85 | 87 | 90 |
| *Public Open Space* | | – | – | – | – | – | – | – | – | – | – | – |
| *Nature Reserves* | | – | – | – | – | – | – | – | – | – | – | – |
| *Public Ablution Facilities* | | 7 756 | 7 756 | – | – | – | – | – | – | 7 756 | 8 004 | 8 259 |
| *Markets* | | – | – | – | – | – | – | – | – | – | – | – |
| *Stalls* | | – | – | – | – | – | – | – | – | – | – | – |
| *Abattoirs* | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *Airports* | | – | – | – | – | – | – | – | – | – | – | – |
| *Taxi Ranks/Bus Terminals* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | **16** | **16** | **–** | **–** | **–** | **–** | **–** | **–** | **16** | **16** | **16** |
| *Indoor Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Outdoor Facilities* | | 16 | 16 | – | – | – | – | – | – | 16 | 16 | 16 |
| *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** | | **30 686** | **30 756** | **–** | **–** | **–** | **–** | **–** | **–** | 30 756 | **30 955** | **24 704** |
| Operational Buildings | | **23 336** | **23 406** | **–** | **–** | **–** | **–** | **–** | **–** | **23 406** | **23 598** | **24 336** |
| *Municipal Offices* | | 23 336 | 23 406 | – | – | – | – | – | – | 23 406 | 23 598 | 24 336 |
| *Pay/Enquiry Points* | | – | – | – | – | – | – | – | – | – | – | – |
| *Building Plan Offices* | | – | – | – | – | – | – | – | – | – | – | – |
| *Workshops* | | – | – | – | – | – | – | – | – | – | – | – |
| *Yards* | | – | – | – | – | – | – | – | – | – | – | – |
| *Stores* | | – | – | – | – | – | – | – | – | – | – | – |
| *Laboratories* | | – | – | – | – | – | – | – | – | – | – | – |
| *Training Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Manufacturing Plant* | | – | – | – | – | – | – | – | – | – | – | – |
| *Depots* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | **7 350** | **7 350** | **–** | **–** | **–** | **–** | **–** | **–** | **7 350** | **7 357** | **368** |
| *Staff Housing* | | – | – | – | – | – | – | – | – | – | – | – |
| *Social Housing* | | 7 000 | 7 000 | – | – | – | – | – | – | 7 000 | 7 000 | – |
| *Capital Spares* | | 350 | 350 | – | – | – | – | – | – | 350 | 357 | 368 |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – | – | – |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| 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** | | **2 967** | **2 967** | – | – | – | – | – | – | **2 967** | **3 090** | **3 186** |
| Furniture and Office Equipment | | 2 967 | 2 967 | – | – | – | – | – | – | 2 967 | 3 090 | 3 186 |
| **Machinery and Equipment** | | **868** | **868** | – | – | – | – | – | – | **868** | **886** | **917** |
| Machinery and Equipment | | 868 | 868 | – | – | – | – | – | – | 868 | 886 | 917 |
| **Transport Assets** | | **14 907** | **14 907** | – | – | – | – | – | – | **14 907** | **15 139** | **15 472** |
| Transport Assets | | 14 907 | 14 907 | – | – | – | – | – | – | 14 907 | 15 139 | 15 472 |
| **Land** | | – | – | – | – | – | – | – | – | – | – | – |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| **Living resources** | | – | – | – | – | – | – | – | – | – | – | – |
| Mature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| Immature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Repairs and Maintenance Expenditure to be adjusted** | 1 | **160 854** | **160 924** | – | – | – | – | – | – | **160 924** | **169 689** | **175 340** |

## WC024 Stellenbosch - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Depreciation by Asset Class/Sub-class** | | | | | | | | | | | | |
| **Infrastructure** | | **186 593** | **186 593** | **–** | **–** | **–** | **–** | **–** | **–** | **186 593** | **190 325** | **196 034** |
| Roads Infrastructure | | 51 044 | 51 044 | – | – | – | – | – | – | 51 044 | 52 065 | 53 627 |
| *Roads* | | 41 134 | 41 134 | – | – | – | – | – | – | 41 134 | 41 957 | 43 215 |
| *Road Structures* | | 7 946 | 7 946 | – | – | – | – | – | – | 7 946 | 8 105 | 8 348 |
| *Road Furniture* | | 1 964 | 1 964 | – | – | – | – | – | – | 1 964 | 2 003 | 2 063 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | 1 153 | 1 153 | – | – | – | – | – | – | 1 153 | 1 176 | 1 211 |
| *Drainage Collection* | | 1 153 | 1 153 | – | – | – | – | – | – | 1 153 | 1 176 | 1 211 |
| *Storm water Conveyance* | | – | – | – | – | – | – | – | – | – | – | – |
| *Attenuation* | | – | – | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | 45 341 | 45 341 | – | – | – | – | – | – | 45 341 | 46 248 | 47 635 |
| *Power Plants* | | 22 906 | 22 906 | – | – | – | – | – | – | 22 906 | 23 364 | 24 065 |
| *HV Substations* | | 2 701 | 2 701 | – | – | – | – | – | – | 2 701 | 2 755 | 2 837 |
| *HV Switching Station* | | 36 | 36 | – | – | – | – | – | – | 36 | 37 | 38 |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | 62 | 62 | – | – | – | – | – | – | 62 | 63 | 65 |
| *MV Switching Stations* | | 8 027 | 8 027 | – | – | – | – | – | – | 8 027 | 8 188 | 8 433 |
| *MV Networks* | | 347 | 347 | – | – | – | – | – | – | 347 | 354 | 365 |
| *LV Networks* | | 10 195 | 10 195 | – | – | – | – | – | – | 10 195 | 10 398 | 10 710 |
| *Capital Spares* | | 1 067 | 1 067 | – | – | – | – | – | – | 1 067 | 1 089 | 1 121 |
| Water Supply Infrastructure | | 54 737 | 54 737 | – | – | – | – | – | – | 54 737 | 55 832 | 57 507 |
| *Dams and Weirs* | | 970 | 970 | – | – | – | – | – | – | 970 | 989 | 1 019 |
| *Boreholes* | | 6 214 | 6 214 | – | – | – | – | – | – | 6 214 | 6 338 | 6 528 |
| *Reservoirs* | | 4 247 | 4 247 | – | – | – | – | – | – | 4 247 | 4 331 | 4 461 |
| *Pump Stations* | | 127 | 127 | – | – | – | – | – | – | 127 | 129 | 133 |
| *Water Treatment Works* | | 5 176 | 5 176 | – | – | – | – | – | – | 5 176 | 5 279 | 5 438 |
| *Bulk Mains* | | 6 527 | 6 527 | – | – | – | – | – | – | 6 527 | 6 658 | 6 858 |
| *Distribution* | | 31 474 | 31 474 | – | – | – | – | – | – | 31 474 | 32 104 | 33 067 |
| *Distribution Points* | | 3 | 3 | – | – | – | – | – | – | 3 | 3 | 3 |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 31 787 | 31 787 | – | – | – | – | – | – | 31 787 | 32 422 | 33 395 |
| *Pump Station* | | 533 | 533 | – | – | – | – | – | – | 533 | 544 | 560 |
| *Reticulation* | | 19 574 | 19 574 | – | – | – | – | – | – | 19 574 | 19 966 | 20 565 |
| *Waste Water Treatment Works* | | 4 970 | 4 970 | – | – | – | – | – | – | 4 970 | 5 069 | 5 221 |
| *Outfall Sewers* | | 6 662 | 6 662 | – | – | – | – | – | – | 6 662 | 6 796 | 7 000 |
| *Toilet Facilities* | | 47 | 47 | – | – | – | – | – | – | 47 | 48 | 49 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | 2 211 | 2 211 | – | – | – | – | – | – | 2 211 | 2 256 | 2 323 |
| *Landfill Sites* | | 297 | 297 | – | – | – | – | – | – | 297 | 303 | 312 |
| *Waste Transfer Stations* | | 14 | 14 | – | – | – | – | – | – | 14 | 14 | 15 |
| *Waste Processing Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Drop-off Points* | | 1 900 | 1 900 | – | – | – | – | – | – | 1 900 | 1 938 | 1 997 |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *Waste Separation Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Electricity Generation Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Rail Infrastructure | | 2 | 2 | – | – | – | – | – | – | 2 | 2 | 2 |
| *Rail Lines* | | – | – | – | – | – | – | – | – | – | – | – |
| *Rail Structures* | | 2 | 2 | – | – | – | – | – | – | 2 | 2 | 2 |
| *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 | | 317 | 317 | – | – | – | – | – | – | 317 | 323 | 333 |
| *Data Centres* | | 1 | 1 | – | – | – | – | – | – | 1 | 1 | 1 |
| *Core Layers* | | – | – | – | – | – | – | – | – | – | – | – |
| *Distribution Layers* | | 316 | 316 | – | – | – | – | – | – | 316 | 323 | 332 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| **Community Assets** | | **10 453** | **10 453** | **–** | **–** | **–** | **–** | **–** | – | 10 453 | **10 662** | **10 982** |
| Community Facilities | | 8 479 | 8 479 | – | – | – | – | – | – | 8 479 | 8 649 | 8 908 |
| *Halls* | | 287 | 287 | – | – | – | – | – | – | 287 | 292 | 301 |
| *Centres* | | 924 | 924 | – | – | – | – | – | – | 924 | 943 | 971 |
| *Crèches* | | – | – | – | – | – | – | – | – | – | – | – |
| *Clinics/Care Centres* | | 12 | 12 | – | – | – | – | – | – | 12 | 12 | 12 |
| *Fire/Ambulance Stations* | | 240 | 240 | – | – | – | – | – | – | 240 | 245 | 252 |
| *Testing Stations* | | 13 | 13 | – | – | – | – | – | – | 13 | 13 | 13 |
| *Museums* | | – | – | – | – | – | – | – | – | – | – | – |
| *Galleries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Theatres* | | 21 | 21 | – | – | – | – | – | – | 21 | 22 | 22 |
| *Libraries* | | 448 | 448 | – | – | – | – | – | – | 448 | 457 | 471 |
| *Cemeteries/Crematoria* | | 143 | 143 | – | – | – | – | – | – | 143 | 146 | 151 |
| *Police* | | – | – | – | – | – | – | – | – | – | – | – |
| *Parks* | | 126 | 126 | – | – | – | – | – | – | 126 | 128 | 132 |
| *Public Open Space* | | 913 | 913 | – | – | – | – | – | – | 913 | 932 | 959 |
| *Nature Reserves* | | 519 | 519 | – | – | – | – | – | – | 519 | 529 | 545 |
| *Public Ablution Facilities* | | 953 | 953 | – | – | – | – | – | – | 953 | 972 | 1 001 |
| *Markets* | | 3 881 | 3 881 | – | – | – | – | – | – | 3 881 | 3 959 | 4 078 |
| *Stalls* | | – | – | – | – | – | – | – | – | – | – | – |
| *Abattoirs* | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *Airports* | | – | – | – | – | – | – | – | – | – | – | – |
| *Taxi Ranks/Bus Terminals* | | 0 | 0 | – | – | – | – | – | – | 0 | 0 | 0 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | **1 974** | **1 974** | **–** | **–** | **–** | **–** | **–** | **–** | **1 974** | **2 014** | **2 074** |
| *Indoor Facilities* | | 6 | 6 | – | – | – | – | – | – | 6 | 6 | 6 |
| *Outdoor Facilities* | | 1 968 | 1 968 | – | – | – | – | – | – | 1 968 | 2 008 | 2 068 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Heritage assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Monuments | | – | – | – | – | – | – | – | – | – | – | – |
| Historic Buildings | | – | – | – | – | – | – | – | – | – | – | – |
| Works of Art | | – | – | – | – | – | – | – | – | – | – | – |
| Conservation Areas | | – | – | – | – | – | – | – | – | – | – | – |
| Other Heritage | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Investment properties** | | **440** | **440** | **–** | **–** | **–** | **–** | **–** | **–** | 440 | **448** | **462** |
| Revenue Generating | | **440** | **440** | **–** | **–** | **–** | **–** | **–** | **–** | 440 | **448** | **462** |
| *Improved Property* | | 440 | 440 | – | – | – | – | – | – | 440 | 448 | 462 |
| *Unimproved Property* | | – | – | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| *Improved Property* | | – | – | – | – | – | – | – | – | – | – | – |
| *Unimproved Property* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Other assets** | | **12 334** | **12 334** | **–** | **–** | **–** | **–** | **–** | **–** | 12 334 | **12 580** | **12 958** |
| Operational Buildings | | **10 140** | **10 140** | **–** | **–** | **–** | **–** | **–** | **–** | **10 140** | **10 343** | **10 653** |
| *Municipal Offices* | | 10 140 | 10 140 | – | – | – | – | – | – | 10 140 | 10 343 | 10 653 |
| *Pay/Enquiry Points* | | – | – | – | – | – | – | – | – | – | – | – |
| *Building Plan Offices* | | – | – | – | – | – | – | – | – | – | – | – |
| *Workshops* | | – | – | – | – | – | – | – | – | – | – | – |
| *Yards* | | – | – | – | – | – | – | – | – | – | – | – |
| *Stores* | | – | – | – | – | – | – | – | – | – | – | – |
| *Laboratories* | | – | – | – | – | – | – | – | – | – | – | – |
| *Training Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Manufacturing Plant* | | – | – | – | – | – | – | – | – | – | – | – |
| *Depots* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | **2 193** | **2 193** | **–** | **–** | **–** | **–** | **–** | **–** | **2 193** | **2 237** | **2 304** |
| *Staff Housing* | | – | – | – | – | – | – | – | – | – | – | – |
| *Social Housing* | | 2 193 | 2 193 | – | – | – | – | – | – | 2 193 | 2 237 | 2 304 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Intangible Assets** | | **253** | **253** | **–** | **–** | **–** | **–** | **–** | **–** | **253** | **258** | **266** |
| Servitudes | | 173 | 173 | – | – | – | – | – | – | 173 | 176 | 181 |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Licences and Rights | | **80** | **80** | **–** | **–** | **–** | **–** | **–** | **–** | **80** | **82** | **84** |
| *Water Rights* | | – | – | – | – | – | – | – | – | – | – | – |
| *Effluent Licenses* | | – | – | – | – | – | – | – | – | – | – | – |
| *Solid Waste Licenses* | | – | – | – | – | – | – | – | – | – | – | – |
| *Computer Software and Applications* | | 80 | 80 | – | – | – | – | – | – | 80 | 82 | 84 |
| *Load Settlement Software Applications* | | – | – | – | – | – | – | – | – | – | – | – |
| *Unspecified* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Computer Equipment** | | **6 547** | **6 547** | **–** | **–** | **–** | **–** | **–** | **–** | **6 547** | **6 678** | **6 878** |
| Computer Equipment | | 6 547 | 6 547 | – | – | – | – | – | – | 6 547 | 6 678 | 6 878 |
| | | | | | | | | | | | | |
| **Furniture and Office Equipment** | | **4 382** | **4 382** | **–** | **–** | **–** | **–** | **–** | **–** | **4 382** | **4 470** | **4 604** |
| Furniture and Office Equipment | | 4 382 | 4 382 | – | – | – | – | – | – | 4 382 | 4 470 | 4 604 |
| | | | | | | | | | | | | |
| **Machinery and Equipment** | | **4 719** | **4 719** | **–** | **–** | **–** | **–** | **–** | **–** | **4 719** | **4 813** | **4 958** |
| Machinery and Equipment | | 4 719 | 4 719 | – | – | – | – | – | – | 4 719 | 4 813 | 4 958 |
| | | | | | | | | | | | | |
| **Transport Assets** | | **7 019** | **7 019** | **–** | **–** | **–** | **–** | **–** | **–** | **7 019** | **7 159** | **7 374** |
| Transport Assets | | 7 019 | 7 019 | – | – | – | – | – | – | 7 019 | 7 159 | 7 374 |
| | | | | | | | | | | | | |
| **Land** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Zoo's, Marine and Non-biological Animals** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Living resources** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Mature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| Immature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Total Depreciation to be adjusted** | 1 | **232 739** | **232 739** | **–** | **–** | **–** | **–** | **–** | **–** | **232 739** | **237 394** | **244 516** |

WC024 Stellenbosch - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 18/08/2026

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | | | |
| **Infrastructure** | | **183 034** | **183 034** | **–** | **–** | **–** | **–** | **10 586** | **10 586** | **193 620** | **131 769** | **127 223** |
| Roads Infrastructure | | 55 370 | 55 370 | – | – | – | – | 349 | 349 | 55 719 | 50 954 | 32 723 |
| *Roads* | | 54 870 | 54 870 | – | – | – | – | 349 | 349 | 55 219 | 50 454 | 30 723 |
| *Road Structures* | | – | – | – | – | – | – | – | – | – | – | – |
| *Road Furniture* | | 500 | 500 | – | – | – | – | – | – | 500 | 500 | 2 000 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Storm water Infrastructure | | 300 | 300 | – | – | – | – | – | – | 300 | 600 | 400 |
| *Drainage Collection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Storm water Conveyance* | | 300 | 300 | – | – | – | – | – | – | 300 | 600 | 400 |
| *Attenuation* | | – | – | – | – | – | – | – | – | – | – | – |
| Electrical Infrastructure | | 19 400 | 19 400 | – | – | – | – | 420 | 420 | 19 820 | 3 000 | 3 250 |
| *Power Plants* | | – | – | – | – | – | – | – | – | – | – | – |
| *HV Substations* | | 16 900 | 16 900 | – | – | – | – | – | – | 16 900 | – | – |
| *HV Switching Station* | | – | – | – | – | – | – | – | – | – | – | – |
| *HV Transmission Conductors* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Substations* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Switching Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *MV Networks* | | 2 500 | 2 500 | – | – | – | – | 420 | 420 | 2 920 | 2 500 | 3 000 |
| *LV Networks* | | – | – | – | – | – | – | – | – | – | 500 | 250 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | 62 141 | 62 141 | – | – | – | – | 8 131 | 8 131 | 70 272 | 55 000 | 15 000 |
| *Dams and Weirs* | | – | – | – | – | – | – | – | – | – | – | – |
| *Boreholes* | | – | – | – | – | – | – | – | – | – | – | – |
| *Reservoirs* | | 30 891 | 30 891 | – | – | – | – | – | – | 30 891 | 8 000 | – |
| *Pump Stations* | | 2 000 | 2 000 | – | – | – | – | – | – | 2 000 | 3 000 | – |
| *Water Treatment Works* | | 1 500 | 1 500 | – | – | – | – | 479 | 479 | 1 979 | 40 000 | 10 000 |
| *Bulk Mains* | | – | – | – | – | – | – | – | – | – | – | – |
| *Distribution* | | 27 750 | 27 750 | – | – | – | – | 7 652 | 7 652 | 35 402 | 4 000 | 5 000 |
| *Distribution Points* | | – | – | – | – | – | – | – | – | – | – | – |
| *PRV Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 41 823 | 41 823 | – | – | – | – | 1 000 | 1 000 | 42 823 | 13 665 | 72 750 |
| *Pump Station* | | 3 750 | 3 750 | – | – | – | – | – | – | 3 750 | 1 500 | 2 500 |
| *Reticulation* | | 1 000 | 1 000 | – | – | – | – | – | – | 1 000 | 815 | 500 |
| *Waste Water Treatment Works* | | 35 523 | 35 523 | – | – | – | – | – | – | 35 523 | 8 600 | 66 250 |
| *Outfall Sewers* | | 1 550 | 1 550 | – | – | – | – | 1 000 | 1 000 | 2 550 | 2 750 | 3 500 |
| *Toilet Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Solid Waste Infrastructure | | 500 | 500 | – | – | – | – | – | – | 500 | 4 300 | 1 000 |
| *Landfill Sites* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Transfer Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Processing Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Waste Drop-off Points* | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted 7 | Accum. Funds 8 | Multi-year capital 9 | Unfore. Unavoid. 10 | Nat. or Prov. Govt 11 | Other Adjusts. 12 | Total Adjusts. 13 | Adjusted Budget 14 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| *Waste Separation Facilities* | | 500 | 500 | – | – | – | – | – | – | 500 | 4 300 | 1 000 |
| *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 | | 3 500 | 3 500 | – | – | – | – | 687 | 687 | 4 187 | 4 250 | 2 100 |
| *Data Centres* | | 2 000 | 2 000 | – | – | – | – | 687 | 687 | 2 687 | 2 000 | 1 000 |
| *Core Layers* | | – | – | – | – | – | – | – | – | – | – | – |
| *Distribution Layers* | | 1 500 | 1 500 | – | – | – | – | – | – | 1 500 | 2 250 | 1 100 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Community Assets** | | **22 402** | **22 402** | **–** | **–** | **–** | **–** | **23 109** | 23 109 | 45 511 | **10 198** | **15 100** |
| Community Facilities | | 17 902 | 17 902 | – | – | – | – | 23 109 | 23 109 | 41 011 | 5 998 | 10 400 |
| *Halls* | | 2 750 | 2 750 | – | – | – | – | 4 088 | 4 088 | 6 838 | 250 | – |
| *Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Crèches* | | 2 174 | 2 174 | – | – | – | – | 4 895 | 4 895 | 7 069 | 2 609 | 6 500 |
| *Clinics/Care Centres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Fire/Ambulance Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Testing Stations* | | – | – | – | – | – | – | – | – | – | – | – |
| *Museums* | | – | – | – | – | – | – | – | – | – | – | – |
| *Galleries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Theatres* | | – | – | – | – | – | – | – | – | – | – | – |
| *Libraries* | | – | – | – | – | – | – | – | – | – | – | – |
| *Cemeteries/Crematoria* | | 3 043 | 3 043 | – | – | – | – | 13 758 | 13 758 | 16 802 | – | – |
| *Police* | | – | – | – | – | – | – | – | – | – | – | – |
| *Parks* | | 3 870 | 3 870 | – | – | – | – | 367 | 367 | 4 237 | 1 070 | 1 700 |
| *Public Open Space* | | 6 065 | 6 065 | – | – | – | – | – | – | 6 065 | 2 070 | 2 200 |
| *Nature Reserves* | | – | – | – | – | – | – | – | – | – | – | – |
| *Public Ablution Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Markets* | | – | – | – | – | – | – | – | – | – | – | – |
| *Stalls* | | – | – | – | – | – | – | – | – | – | – | – |
| *Abattoirs* | | – | – | – | – | – | – | – | – | – | – | – |

| Description<br>R thousands | Ref | Budget Year 2026/27<br>Original Budget<br><br>A | Prior Adjusted<br>7<br>A1 | Accum. Funds<br>8<br>B | Multi-year capital<br>9<br>C | Unfore. Unavoid.<br>10<br>D | Nat. or Prov. Govt<br>11<br>E | Other Adjusts.<br>12<br>F | Total Adjusts.<br>13<br>G | Adjusted Budget<br>14<br>H | Budget Year +1 2027/28<br>Adjusted Budget | Budget Year +2 2028/29<br>Adjusted Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Airports* | | – | – | – | – | – | – | – | – | – | – | – |
| *Taxi Ranks/Bus Terminals* | | – | – | – | – | – | – | – | – | – | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Sport and Recreation Facilities | | **4 500** | **4 500** | **–** | **–** | **–** | **–** | **–** | **–** | **4 500** | **4 200** | **4 700** |
| *Indoor Facilities* | | – | – | – | – | – | – | – | – | – | – | – |
| *Outdoor Facilities* | | 4 500 | 4 500 | – | – | – | – | – | – | 4 500 | 4 200 | 4 700 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Heritage assets** | | **400** | **400** | **–** | **–** | **–** | **–** | **–** | **–** | **400** | **1 500** | **–** |
| Monuments | | – | – | – | – | – | – | – | – | – | – | – |
| Historic Buildings | | 400 | 400 | – | – | – | – | – | – | 400 | 1 500 | – |
| Works of Art | | – | – | – | – | – | – | – | – | – | – | – |
| Conservation Areas | | – | – | – | – | – | – | – | – | – | – | – |
| Other Heritage | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Investment properties** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | – | **–** | **–** |
| Revenue Generating | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | – | **–** | **–** |
| *Improved Property* | | – | – | – | – | – | – | – | – | – | – | – |
| *Unimproved Property* | | – | – | – | – | – | – | – | – | – | – | – |
| Non-revenue Generating | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| *Improved Property* | | – | – | – | – | – | – | – | – | – | – | – |
| *Unimproved Property* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Other assets** | | **47 964** | **47 964** | **–** | **–** | **–** | **–** | **2 217** | **2 217** | 50 180 | **22 350** | **22 830** |
| Operational Buildings | | **36 050** | **36 050** | **–** | **–** | **–** | **–** | **1 053** | **1 053** | **37 103** | **16 650** | **21 330** |
| *Municipal Offices* | | 5 050 | 5 050 | – | – | – | – | 753 | 753 | 5 803 | 15 000 | 19 580 |
| *Pay/Enquiry Points* | | – | – | – | – | – | – | – | – | – | – | – |
| *Building Plan Offices* | | – | – | – | – | – | – | – | – | – | – | – |
| *Workshops* | | – | – | – | – | – | – | – | – | – | – | – |
| *Yards* | | – | – | – | – | – | – | – | – | – | 250 | 250 |
| *Stores* | | 31 000 | 31 000 | – | – | – | – | – | – | 31 000 | 1 000 | – |
| *Laboratories* | | – | – | – | – | – | – | – | – | – | – | – |
| *Training Centres* | | – | – | – | – | – | – | – | – | – | 400 | 1 500 |
| *Manufacturing Plant* | | – | – | – | – | – | – | – | – | – | – | – |
| *Depots* | | – | – | – | – | – | – | 300 | 300 | 300 | – | – |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| Housing | | **11 914** | **11 914** | **–** | **–** | **–** | **–** | **1 164** | **1 164** | **13 078** | **5 700** | **1 500** |
| *Staff Housing* | | – | – | – | – | – | – | – | – | – | – | – |
| *Social Housing* | | 11 914 | 11 914 | – | – | – | – | 1 164 | 1 164 | 13 078 | 5 700 | 1 500 |
| *Capital Spares* | | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Biological or Cultivated Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **500** | **–** |
| Biological or Cultivated Assets | | – | – | – | – | – | – | – | – | – | 500 | – |
| | | | | | | | | | | | | |
| **Intangible Assets** | | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Servitudes | | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Licences and Rights | | – | – | – | – | – | – | – | – | – | – | – |
| *Water Rights* | | – | – | – | – | – | – | – | – | – | – | – |
| *Effluent Licenses* | | – | – | – | – | – | – | – | – | – | – | – |
| *Solid Waste Licenses* | | – | – | – | – | – | – | – | – | – | – | – |
| *Computer Software and Applications* | | – | – | – | – | – | – | – | – | – | – | – |
| *Load Settlement Software Applications* | | – | – | – | – | – | – | – | – | – | – | – |
| *Unspecified* | | – | – | – | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | **1 000** | **1 000** | – | – | – | – | – | – | **1 000** | **1 500** | **500** |
| Computer Equipment | | 1 000 | 1 000 | – | – | – | – | – | – | 1 000 | 1 500 | 500 |
| **Furniture and Office Equipment** | | – | – | – | – | – | – | – | – | – | – | – |
| Furniture and Office Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| **Machinery and Equipment** | | – | – | – | – | – | – | – | – | – | – | – |
| Machinery and Equipment | | – | – | – | – | – | – | – | – | – | – | – |
| **Transport Assets** | | **2 500** | **2 500** | – | – | – | – | – | – | **2 500** | **2 500** | – |
| Transport Assets | | 2 500 | 2 500 | – | – | – | – | – | – | 2 500 | 2 500 | – |
| **Land** | | – | – | – | – | – | – | – | – | – | – | – |
| Land | | – | – | – | – | – | – | – | – | – | – | – |
| **Zoo's, Marine and Non-biological Animals** | | – | – | – | – | – | – | – | – | – | – | – |
| Zoo's, Marine and Non-biological Animals | | – | – | – | – | – | – | – | – | – | – | – |
| **Living resources** | | – | – | – | – | – | – | – | – | – | – | – |
| Mature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| Immature | | – | – | – | – | – | – | – | – | – | – | – |
| *Policing and Protection* | | – | – | – | – | – | – | – | – | – | – | – |
| *Zoological plants and animals* | | – | – | – | – | – | – | – | – | – | – | – |
| **Total Capital Expenditure on upgrading of existing assets *to be adjusted*** | 1 | **257 300** | **257 300** | – | – | – | – | **35 912** | **35 912** | **293 212** | **170 316** | **165 653** |

**WC024 Stellenbosch- Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 18/08/2026**

| R thousand | | | | | | 2026/27 Medium Term Revenue & Expenditure Framework | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Function | Project Description | Project Number | Own Strategic Objectives | Ward Location | GPS Longitude | Original Budget Year 2026/27 | Adjusted Budget Year 2026/27 | Original Budget Year +1 2027/28 | Adjusted Budget Year +1 2027/28 | Original Budget Year +2 2028/29 | Adjusted Budget Year +2 2028/29 |
| **Parent municipality:** | | | | | | | | | | | |
| *List all capital projects grouped by Function* | | | | | | | | | | | |
| Economic Development & Tourism | Restoration of Landbou Saal | PC_0374 | Good Governance and Compliance | Admin HQ | 18.862091; -33.936386 | 1 613 | 1 893 | 538 | 538 | – | – |
| Housing Administration | Upgrading of Flats: General | PC_0359 | Dignified Living | WC024 | Admin HQ | 3 000 | 4 164 | – | – | – | – |
| Waste Management: Solid Waste Management | Expansion of the landfill site (New cells) | PC_0026 | Green and Sustainable Valley | WC024 | 33°56'47.1"S 18°49'13.7"E | – | 5 961 | 23 000 | 23 000 | – | – |
| Waste Management: Solid Waste Management | Major Drop-Offs: Construction - Franschoek | PC_0032 | Green and Sustainable Valley | Ward 1 | 18.862091; -33.936386 | 1 000 | 4 831 | 5 000 | 5 000 | – | – |
| Waste Management: Solid Waste Management | Major Drop-offs: Construction - Klapmuts | PC_0033 | Green and Sustainable Valley | Ward 18 | -33.894278 S, 19.079133 E | – | 2 004 | 2 000 | 2 000 | – | – |
| Waste Management: Solid Waste Management | Mini Waste drop-off facilities | PC_0351 | Green and Sustainable Valley | WC024 | -33.806179 S, 18.855489 E | 500 | 700 | 200 | 200 | – | – |
| Waste Management: Solid Waste Management | Waste containers | PC_0369 | Green and Sustainable Valley | WC024 | 33°56'47.1"S 18°49'13.7"E | 200 | 700 | 200 | 200 | – | – |
| Waste Management: Solid Waste Management | Waste Minimization Projects | PC_0041 | Green and Sustainable Valley | WC024 | 33°56'11.72"S; 18°51'42.14"E | – | 500 | – | – | 500 | 500 |
| Waste Management: Solid Waste Management | Upgrade depot and sites | PC_0358 | Green and Sustainable Valley | WC024 | 33°56'11.72"S; 18°51'42.14"E | – | 300 | – | – | – | – |
| Electrical Services | Ad-Hoc Provision of Streetlighting | PC_0044 | Safe Valley | WC024 | -33.9433218,18.8271433 | 2 290 | 2 576 | 2 450 | 2 450 | 2 622 | 2 622 |
| Electrical Services | Streetlights R304 | PC_0305 | Dignified Living | WC024 | 18.862091; -33.936386 | – | 8 412 | 7 817 | 7 817 | – | – |
| Electrical Services | Third transformer and associated works 20MVA Cloetesville | PC_0072 | Dignified Living | Ward 11 | '-33.930148, 18.877606'-33.904105, 18.847718'-33.943235, 18.827207'-33.927556, 18.863930'-33.942023, 18.857358-33.958841, 18.853016'-33.925601, 18.882535 | – | 450 | – | – | – | – |
| Project Management Unit (PMU) | Kayamandi: Zone O (±711 services) | PC_0076 | Dignified Living | Ward 15 | 33°55'16"S 18°50'35"E | – | 141 | – | – | – | – |
| Water and Wastewater Services: Water | Bulk Water Supply Pipe Line & Pumpstations: Franschhoek | PC_0081 | Valley of Possibility | Ward 1 | 33°53'12.1"S 19°04'47.4"E | – | 2 508 | – | – | – | – |
| Water and Wastewater Services: Water | Bulk Water Supply Pipe: Cloetesville/ Idas Valley | PC_0079 | Valley of Possibility | Ward 6 | 33°48'12.5 18°51'31.7"E | 11 700 | 15 499 | – | – | – | – |
| Water and Wastewater Services: Water | New Reservoir & Pipeline: Vlottenburg | PC_0089 | Dignified Living | Ward 20 | 18.862091; -33.936386 | 11 985 | 12 545 | 11 690 | 11 690 | 4 000 | 4 000 |
| Water and Wastewater Services: Water | Upgrade of IdasValley WTP | PC_0403 | Dignified Living | Stellenbosch,Idasvalley, Kayamandi, Vlotte | 33°57'31.4 18°46'29.6"E | – | 479 | 4 035 | 4 035 | 10 000 | 10 000 |
| Water and Wastewater Services: Water | Water Conservation & Demand Management | PC_0096 | Good Governance and Compliance | WC024 | 18.862091; -33.936386 | 2 000 | 3 205 | 2 500 | 2 500 | – | – |
| Water and Wastewater Services: Sanitation | Refurbish Plant & Equipment - Raithby WWTW | PC_0113 | Dignified Living | WC024 | 33°56'39.2 18°49'31.0"E | 1 000 | 1 494 | 8 000 | 8 000 | – | – |
| Water and Wastewater Services: Sanitation | Upgrade of Dwarsriver Bulk Sewer network and pump lines | PC_0405 | Dignified Living | Pniel, Lanquedoc, Johannesdal | 33°56'11.72"S; 18°51'42.14"E | – | 1 000 | 2 000 | 2 000 | 2 000 | 2 000 |
| Traffic Engineering | Main Road Intersection Improvements: R44 / Merriman Street | PC_0155 | Dignified Living | WC024 | -33.94244; 1 8.83 250 | 1 500 | 1 849 | 3 000 | 3 000 | 2 000 | 2 000 |
| Transport Planning | Non-Motorised Transport Implementation | PC_0177 | Safe Valley | WC024 | Projects as listed in the NMT Master Plan | – | 205 | 3 000 | 3 000 | 2 000 | 2 000 |
| Information and Communications Technology (ICT) | Fibre Optic Implementation | PC_0322 | Good Governance and Compliance | Admin HQ | Coordinate- 33.936370825046104, 18.862028122640947 main Building | 3 000 | 6 463 | 2 500 | 2 500 | 2 500 | 2 500 |
| Information and Communications Technology (ICT) | Server Storage expansion and upgrades | PC_0325 | Good Governance and Compliance | Admin HQ | Coordinate- 33.936370825046104, 18.862028122640947 main Building | 2 000 | 2 687 | 2 000 | 2 000 | 1 000 | 1 000 |
| Properties and Municipal Building Maintenance | Airconditioners | PC_0192 | Dignified Living | WC024 | Coordinate- 33.936370825046104, 18.862028122640947 main Building | 200 | 647 | – | – | – | – |
| Properties and Municipal Building Maintenance | Furniture, Tools & Equipment: Property Management | PC_0371 | Dignified Living | Admin HQ | -33.93644332633396, 18.861778557547183 | – | 132 | 250 | 250 | 500 | 500 |
| Properties and Municipal Building Maintenance | Kayamandi: Upgrading of Makapula Hall | PC_0197 | Dignified Living | Ward 14 | -33.93644332633396, 18.861778557547183 | 500 | 3 200 | – | – | – | – |
| Properties and Municipal Building Maintenance | Upgrading: Law Enforcement Offices | PC_0417 | Safe Valley | WC024 | -33.91017488821777, 19.119617086449953 | 2 500 | 2 774 | 2 500 | 2 500 | – | – |
| Properties and Municipal Building Maintenance | Upgrading: Municipal Court | PC_0418 | Safe Valley | WC024 | -33.937808341244605, 18.854801231733827 | – | 40 | – | – | – | – |
| Properties and Municipal Building Maintenance | Upgrading: Main Office Complex | PC_0419 | Valley of Possibility | WC024 | -33.932285312997536, 18.85599427456914 | 250 | 290 | 5 000 | 5 000 | 10 000 | 10 000 |
| Properties and Municipal Building Maintenance | Upgrading: Admin Building and Community Halll | PC_0420 | Valley of Possibility | Ward 1 | 33°56'11.72"S; 18°51'42.14"E | 2 250 | 2 550 | 250 | 250 | – | – |
| Properties and Municipal Building Maintenance | Upgrade Millenium Hall Pniel | PC_0205 | Valley of Possibility | Ward 3 | -33.88600401501706, 18.96528083739987 | – | 1 088 | – | – | – | – |
| Properties and Municipal Building Maintenance | Upgrading Fencing | PC_0206 | Safe Valley | WC024 | 33°56'11.72"S; 18°51'42.14"E | 300 | 599 | 500 | 500 | 500 | 500 |
| Properties and Municipal Building Maintenance | Upgrading of New Office Space: Ryneveld Street | PC_0207 | Valley of Possibility | WC024 | 33°56'11.72"S; 18°51'42.14"E | 1 600 | 1 849 | – | – | – | – |
| Community Development | Upgrading: Early Childhood Development Centres on Municipal Land | PC_0193 | Good Governance and Compliance | WC024 | -33.9264811,18.8782654 | – | 4 895 | 2 609 | 2 609 | 6 500 | 6 500 |
| Environmental Management: Urban Forestry | Fencing :Urban Forestry | PC_0319 | Good Governance and Compliance | WC024 | 33°55'49.56"S18°52'41.49"E | 1 500 | 1 867 | – | – | – | – |
| Cemeteries | Calcatta Memorial Park | PC_0252 | Dignified Living | Ward 18 | 33°55'49.56"S18°52'41.49" | – | 13 758 | – | – | – | – |
| Law Enforcement and Security | Install and Upgrade CCTV/ LPR Cameras In WC024 | PC_0271 | Safe Valley | WC024 | 33.9312° S, 18.8552° E | 2 500 | 2 920 | 2 500 | 2 500 | 3 000 | 3 000 |
| Law Enforcement and Security | Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings | PC_0272 | Safe Valley | WC024 | 33.9312° S, 18.8552° E | 2 000 | 2 147 | 1 500 | 1 500 | 1 500 | 1 500 |
| Law Enforcement and Security | K9 Unit | PC_0423 | Safe Valley | WC024 | 33°55'38.54"S18°52'52.33"E | – | 1 250 | – | – | – | – |
| Law Enforcement and Security | Vehicle Fleet: Law Enforcement | PC_0276 | Good Governance and Compliance | WC024 | 33.9312° S, 18.8552° E | 3 000 | 3 183 | 3 000 | 3 000 | 3 000 | 3 000 |
| Properties and Municipal Building Maintenance | Traffic Offices | PC_0415 | Safe Valley | WC024 | 33°56'11.72"S; 18°51'42.14"E | – | 100 | 7 000 | 7 000 | 7 000 | 7 000 |
| Financial Management Services | Furniture, Tools & Equipment: FS | PC_0282 | Good Governance and Compliance | Admin HQ | 18.862091; -33.936386 | 100 | 368 | 90 | 90 | 100 | 100 |
| **Parent Capital expenditure** | | | | | | **58 488** | **124 222** | **105 129** | **105 129** | **58 722** | **58 722** |
| | | | | | | | | | | | |
| **Entities:** | | | | | | | | | | | |
| *List all capital projects grouped by Entity* | | | | | | | | | | | |
| **Entity A** | | | | | | | | | | | |
| Water project A | | | | | | | | | | | |
| **Entity B** | | | | | | | | | | | |
| Electricity project B | | | | | | | | | | | |
| **Entity Capital expenditure** | | | | | | – | – | – | – | – | – |
| **Total Capital expenditure** | | | | | | **58 488** | **124 222** | **105 129** | **105 129** | **58 722** | **58 722** |

**WC024 Stellenbosch - Supporting Table SB20 Adjusted Budget Municipal Entity Performance Summary - 18/08/2026**

| Description | Ref | Budget Year 2026/27 | | | | | | | | | Budget Year +1 2027/28 | Budget Year +2 2028/29 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | | 3 | 4 | 5 | 6 | 8 | 9 | 10 | 11 | | |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| **Revenue By Municipal Entity** | | | | | | | | | | | | |
| Entity 1 total revenue | | | | | | | | | – | – | | |
| Entity 2 total revenue | | | | | | | | | – | – | | |
| Entity 3 (etc) total revenue | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| **Total Operating Revenue** | 1 | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Expenditure By Municipal Entity** | | | | | | | | | | | | |
| Entity 1 total operating expenditure | | | | | | | | | – | – | | |
| Entity 2 total operating expenditure | | | | | | | | | – | – | | |
| Entity 3 etc. total operating expenditure | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| **Total Operating Expenditure** | 2 | – | – | – | – | – | – | – | – | – | – | – |
| | | | | | | | | | | | | |
| **Capital Expenditure By Municipal Entity** | | | | | | | | | | | | |
| Entity 1 total capital expenditure | | | | | | | | | – | – | | |
| Entity 2 total capital expenditure | | | | | | | | | – | – | | |
| Entity 3 etc. total capital expenditure | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| | | | | | | | | | – | – | | |
| **Total Capital Expenditure** | 2 | – | – | – | – | – | – | – | – | – | – | – |

**APPENDIX 5**

## Municipal Manager's Quality Certification

The quality certificate signed by the Accounting Officer is attached on Appendix 5.

**APPENDIX 5**

# QUALITY CERTIFICATE

I, Geraldine Mettler, municipal manager of Stellenbosch Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality

Signature ______________________

Date: 14th August 2026.